



# ESG REPORT 2024



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## Editorial

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Faced with the challenges of the environmental and social transition, STEARINERIE DUBOIS limits its impacts by adopting more responsible production and consumption methods and creates social value for a more equitable society, by **accompanying the ecological transition of its customers.**

We assume our role and our ambition to support new sustainable lifestyles, while ensuring a high level of quality.

The implementation of a CSR (Corporate Social Responsibility) policy is a first step that the company sets itself. This approach formalizes the commitments made over several years, in terms of respect for the environment, ethics and social impacts.

With our collective capacity to question ourselves, our responsiveness, our willingness to seek all innovative solutions, we have formalized our approach, in line with our activity and our strategy.

Aware of the challenges we need to be resilient to, our CSR strategy is a step forward and much remains to be done.

We are convinced of the merits of our strategy. It is based on the special attention we pay to the quality of our relationship with our partners, and on the relationship we maintain with our industrial customers.

We assume the responsibility we have towards our employees, but also towards all our stakeholders who form our ecosystem.



**HERVÉ GONDRAND**  
General Manager



**Hervé PLESSIX**  
Executive General Manager

## About this report

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Our head office is located 1 route de Creuse 36300 CIRON.  
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## I. STRATEGY AND BUSINESS MODEL

€87 million in  
revenue

€7.7M  
Investments made

60%  
international  
customers

169 employees

### Profile and mission

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Stéarinerie Dubois is an ester manufacturer, founded more than 200 years ago, and is a family business with an international dimension. Expert in fatty substances, the company designs, manufactures and markets emulsifiers, solubilizers and emollients for cosmetic, pharmaceutical, food and industrial purposes.

Thanks to its industrial know-how, its continuous innovation and its approach respectful of people and the environment, it has the ambition to be one of the world leaders in technological fat in its sectors of activity.

The production site is located in the department of Indre, in the heart of the Brenne Regional Park. Since 2020, the company also has a formulation

laboratory located near the Futuroscope in Poitiers. This new equipment makes it possible to welcome all stakeholders to innovate and develop together: a concrete way to work as closely as possible to customer expectations.

The Boulogne-Billancourt site, near Paris, hosts tertiary activities such as commercial, purchasing, regulatory, etc. Finally, Stéarinerie Dubois has a subsidiary in Shanghai. Export is indeed a major axis of its development.

Family ownership and the governance model bring values to life on a daily basis and ensure the company's sustainability.

## Our activities

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Stéarinerie Dubois is a French family business, recognized worldwide for its expertise in the creation and production of esters, particularly fatty esters for various sectors. With its know-how, it is a French leader in this field.

The company operates mainly in the fields of cosmetics (56% of turnover), pharmacy (22% of turnover), agri-food (11% of turnover) and industry

(11% of turnover), offering solutions such as emulsifiers, solubilizers and emollients.

Our mission is based on innovation and quality, supported by the passion and talent of our teams, in order to meet the diverse needs of our customers while pursuing our international development.

## Targeted international expansion

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- Production site in France, a joint venture DUBOIS NATURAL ESTERS in Malaysia
- Two legal entities STEARINERIE DUBOIS Fils, and DUBOIS Shanghai
- Partner network: 70 distributors with a global presence on 5 continents

## Group history and highlights

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STEARINERIE DUBOIS in a few key dates:

**1820:** Founding of the company by Théodose Dubois in Paris, specialized in the manufacture of stearic candles.

**1844:** Success of the "Candles of the Hive" at the Exhibition of French Industry.

**1861:** Installation of the industrial site in Montreuil

**1925:** Modernization of structures and transmission to the next generation.

**1965:** After more than 100 years in Montreuil, the factory moved to Scoury (Indre)

**1990:** Dubois Natural Esters Joint Venture opens in Malaysia

**2009:** Opening of the subsidiary in Shanghai

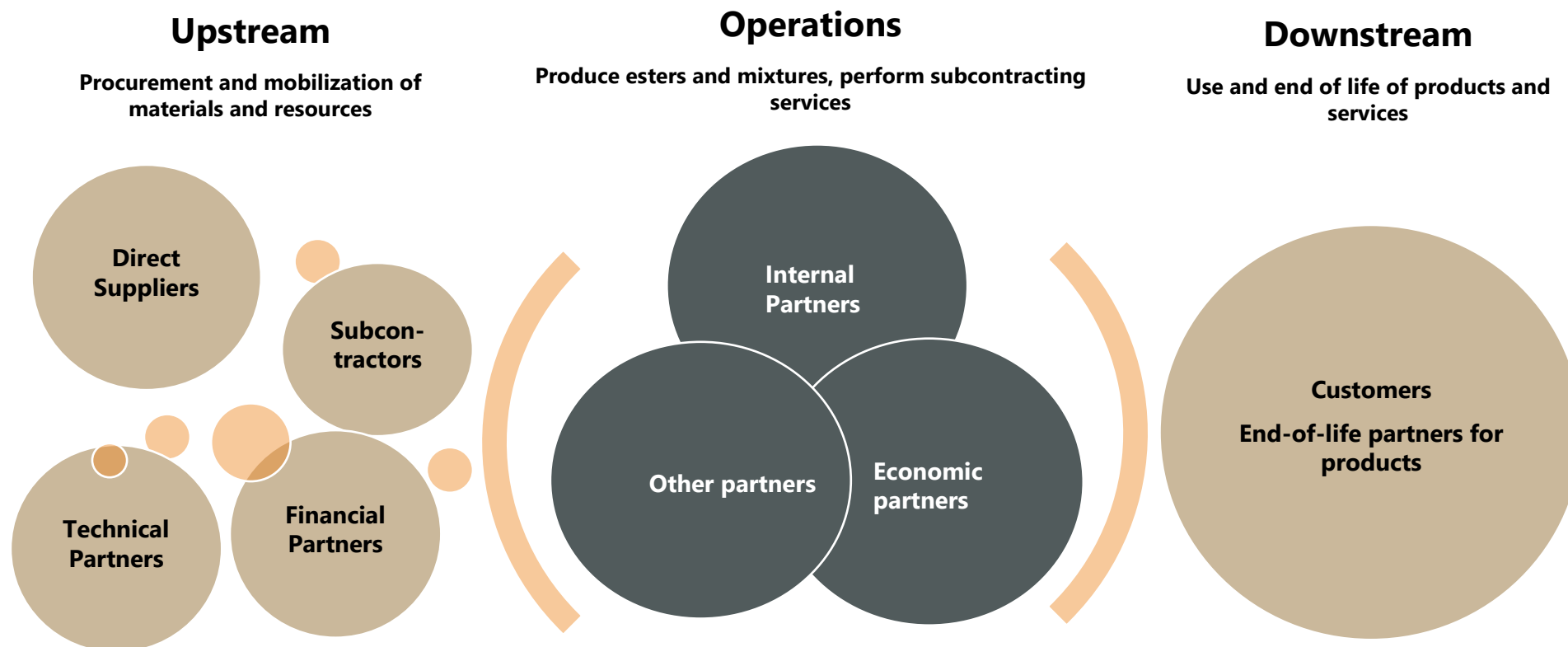
**2020:** Opening of an application laboratory near the Futuroscope in Poitiers, dedicated to innovation and collaborative development.

The reporting scope concerns the legal entity STEARINERIE DUBOIS Filis.

## Value chain


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STEARINERIE DUBOIS, as a responsible company, puts forward a new approach to collaboration with companies and partners included in its value chain. Their common orientation towards more Corporate Social Responsibility (CSR) allows us to think transversally to reduce impacts and maximize opportunities.



## Our value creation

STEARINERIE DUBOIS acts to improve economic, environmental and social conditions throughout its value chain, by adopting an approach focused on the quality and safety of its processes.

<b>RESOURCES</b> Our capital resources	<b>RESILIENCE</b> Our business model	<b>RESULTS</b> For our stakeholders	<b>IMPACTS</b> Our societal contribution
<p><b>HUMAN</b></p> <ul style="list-style-type: none"> <li>169 employees</li> <li>165 employees on permanent contracts</li> <li>19 recruitments in the year</li> <li>1940 hours of training</li> </ul> <p><b>FINANCIAL</b></p> <ul style="list-style-type: none"> <li>€87 million in revenue</li> </ul> <p><b>INDUSTRIAL</b></p> <ul style="list-style-type: none"> <li>1 production plant</li> <li>1 country of establishment</li> </ul> <p><b>ENVIRONMENT</b></p> <ul style="list-style-type: none"> <li>42,683 MWh in energy consumption for our offices</li> </ul>	<p><b>Resources</b>                      MOBILIZE COMPETENT RESOURCES</p> <p><b>Process</b>                      ORGANIZE EFFICIENT AND INNOVATIVE PROCESSES</p> <p><b>Activities</b>                      GENERATE VALUE FOR OUR CUSTOMERS</p> <p><b>Governance</b>                      DRIVING THE VALUE CHAIN</p> <p><b>Network</b>                      FORGING AND SUSTAINING PARTNERSHIPS</p>	<p><b>COLLABORATORS</b></p> <ul style="list-style-type: none"> <li>100% of employees have benefited from a training program</li> <li>4.1 Absenteeism rate</li> <li>0.51 Severity rate</li> <li>10.3 Frequency rate</li> <li>92/100 index of professional equality M/F</li> </ul> <p><b>VALUE CHAIN</b></p> <ul style="list-style-type: none"> <li>0.8% Customer complaint rate</li> </ul> <p><b>GOVERNANCE</b></p> <ul style="list-style-type: none"> <li>Leadership Team</li> <li>0 incident or ethical non-compliance</li> <li>100% of staff exposed to corruption risks trained</li> </ul> <p><b>ENVIRONMENT</b></p> <ul style="list-style-type: none"> <li>ISO 14001 certification</li> </ul>	<p>Beyond our value chain, we make a contribution to strengthening the financial health of companies, to maintain their material and human resources.</p> <p><b>OBJECTIFS DE DEVELOPPEMENT DURABLE</b></p> 

## II. GOVERNANCE

### Composition and functioning of corporate governance

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#### Shareholding

The company is 100% owned by the founding family, allowing it to maintain a long-term vision and remain independent in its strategic choices. Stéarinerie Dubois, a family business founded more than two centuries ago, has structured its governance to meet the highest international standards of social responsibility, guaranteeing transparency, robustness and continuous improvement.

#### Vision and strategic commitment

Strategic directions are validated at the highest level, including for responsible procurement, ethics, climate and human rights policies. Key policies are publicly available and regularly updated, with explicit validation by management.

#### Process and compliance with standards

Reporting and transparency: CSR performance indicators are aligned with GRI standards and independently verified, ensuring the reliability of published data. Material analyses are carried out to identify priority issues, in accordance with GRI and EcoVadis requirements.

The governance of the company Stéarinerie Dubois is distinguished by a systematic integration of international best practices in CSR, ethics and sustainable development, with transparency and a continuous improvement approach, fully meeting the expectations of the GRI, VSME, EcoVadis and CDP standards.

Audits and certifications: The production site is certified ISO 9001, ISO 14001, FSSC 22000, GMP IPEC, RSPO SCCS (Mass Balance & Segregated), Success Code (Mass Balance) and is subject to regular external audits including by the competent authorities. The scope of our ISO 9001 and

14001 certifications also includes our commercial site and our laboratory in France. These certifications attest to compliance with international and sectoral best practices.

Continuous improvement approach: The company Stéarinerie Dubois carries out internal audits, risk maps (including corruption) and implements corrective action plans. The evaluations are updated annually and verified by independent third parties, in particular as part of the EcoVadis and CDP processes.

#### Ethics, Human Rights and Responsible Procurement

Ethics Charter: A Public Ethics Charter, formalizes commitments to human rights and against corruption, discrimination, harassment, forced labor and child labor. It is based on international conventions (United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), United Nations Guiding Principles on Business and Human Rights (UNGPs), Universal Declaration of Human Rights, Conventions, Protocols and Recommendations adopted by the ILO International Labor Conference (ILO), International Bill of Human Rights, Convention on the Rights of the Child, Principles and Guidelines on Human Rights and Trafficking in Human Beings: Recommendations, Convention on Biological Diversity and the Nagoya Protocol on Access and Benefit-sharing. This Ethical Charter applies to all operations and the supply chain.

Responsible purchasing and traceability: The sustainable sourcing policy covers environmental, social and compliance issues. It is accompanied by strict requirements towards suppliers (RSPO, NDPE, CDP Supply Chain reporting). Traceability is ensured up to the plantations for the palm sector.

### **Risk and Opportunity Management**

Mapping and risk management: Stéarinerie Dubois conducts risk analyses on all its activities (environment, climate, human rights, biodiversity) and sets up alert and complaint handling systems accessible to all stakeholders, guaranteeing confidentiality and protection against reprisals.

### **Stakeholder dialog**

Multi-stakeholder dialog and engagement: The company participates in sector-specific initiatives (Roundtable on Sustainable Palm Oil, Action for Sustainable Derivatives, Sustainable Castor Association) and collaborates with experts and consultants to co-build solutions and improve practices in the value chain.

### **Climate, biodiversity and environmental impact**

Climate objectives and reporting: Stéarinerie Dubois is committed to reducing its greenhouse gas emissions (Scopes 1, 2 and 3) with quantified objectives and annual reporting via the CDP. Carbon balances are verified by third parties and concrete actions are carried out (renewable energy, equipment modernization, carbon sequestration). In 2025, the company launched an ISO 50001 mission for certification in 2026.

Biodiversity conservation: The company applies the Nagoya Protocol, conducts biodiversity inventories, supports reforestation initiatives and imposes eco-friendly practices on its suppliers, with monitoring via the CDP Supply Chain Climate, Forest and Water.

### **Piloting and supervision**

The governance of Stéarinerie Dubois is based on a Board of Directors and a General Management committed to defining, implementing and monitoring CSR policies.

### **Board of Directors**

The Board of Directors is composed of 4 members. 2 represent the founding family and two people bring their own expertise (industrial and financial respectively) to the table.

Within the Board of Directors Hervé Gondrand, General Manager and heir of the founding family, focuses on Sustainability.

The Board meets twice a year. One of the meetings is held systematically at the plant so that the directors can immerse themselves in the industrial reality and so that the staff representatives can exchange views with the Board of Directors.

### **Executive Committee**

Our company is managed by a management committee composed of 6 members: the General Manager, the Executive General Manager, the Commercial Director, the Director of Information Systems, the Plant Director and the Purchasing Director. This committee meets as necessary to define strategic directions, monitor economic, social and environmental performance, and validate key operational decisions. The diversity of profiles within the committee promotes the consideration of sustainability and ethics issues in the management of the company. These sustainability issues are managed collectively within the Executive Committee. They are managed under the supervision of the Executive General Manager, to whom the Director Projects & CSR reports directly. To ensure this role, the latter is trained and kept informed via the company's membership in the "green rooster" group of the BPI. Within the Management Committee, the Purchasing Director receives part of his variable compensation linked to CSR performance. The variable remuneration of the Executive General Manager will integrate CSR issues in 2026.

### **Leadership team**

The Leadership team is composed of the Management Committee, in addition to the company's key managers: Deputy Plant Director,

Management Controller, Safety Coordinator, Energy Environment Coordinator, Quality Manager, HR Manager, R&D and Innovation Managers, Business Area and Sector Managers, S&OP Manager, Regulatory Manager, Projects & CSR Director.

As for the Executive Committee, the leadership team collectively focuses on CSR topics, with a leading role assigned to the Director of Projects & CSR. The Director Projects & CSR has a part of her remuneration linked to CSR performance.

## Governance of sustainability policy

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The company Stéarinerie Dubois is a family business, run by the descendants of its founder. Its governance is based on the principles of transparency and commitment to sustainable development, integrating ethical and environmental policies into its decision-making processes.

Sustainability is fully integrated into the company's long-term vision through the "7+ Generations for 2050" plan, influencing investment, innovation and partnership decisions.

Sustainability governance is provided by management, plant managers and support functions (human resources, procurement, CSR, regulatory). They guide the sustainability strategy, ensuring its consistent implementation across all departments. They follow environmental, social and ethical commitments at all levels of the organization.

Highlights of 2024 are:

- The launch of the CSRD 2026 reporting project. Following the regulatory evolution (Omnibus Directive), we decided nevertheless to carry out the double materiality approach and to implement a sustainability development report according to the GRI (Global Reporting Initiative) standards.
- As part of our support of the sectors in favor of good agricultural practices, we have structured our processes in order to obtain the

SUCCESS CODE certification for all our castor-based products. We have been Success Code certified since April 2025.

- In 2024, we asked our suppliers to respond to the CDP Supply Chain Climate, Forest and Water questionnaire. CSR is indeed one of the pillars of evaluation and commitment of our suppliers.
- We also organized the installation of the teams at the Boulogne Billancourt site in an HQE building. Since April 1, 2025, the installation is effective.
- The launch of the project to build the new laboratories: At the service of our customers around the world, this will allow us to develop our ambitions in our field of excellence: technological lipids for cosmetics, health, food and industry in general.

This new building will meet the highest standards for the environment as well as for working conditions and will be conducive to collaborative work with all our partners.

It will host our R&D and quality laboratory teams, combining innovation for products and processes and analytical excellence at our production site and in the same location.

## Our values and ethics

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STEARINERE DUBOIS recognizes and reaffirms its commitment to a number of principles and standards that underpin the way it conducts its business.

We support:

### The United Nations Global Compact

Signatory since 2017, we renew every year our commitment to the Sustainable Development Goals (SDGs) and the principles of the Global Compact. The last annual Communication On Progress was published on 28/08/2024.

<https://unglobalcompact.org/what-is-gc/participants/105131>

### Other commitments

As a company with an international reach through our value chain, we also support the principles of the fundamental international conventions, including that of the International Labor Organization (ILO) on fundamental principles and rights at work.

### Our memberships

In addition, we are actively involved in sectoral organizations or initiatives, both international and more regional:

- Responsible Care: Program Member, Global Voluntary Chemical Industry Commitment to Safety, Health and Environmental Protection
- RSPO (Roundtable on Sustainable Palm Oil) member
- Member of the Sustainable Castor Association
- As part of its commitment to a responsible value chain, Stéarinerie Dubois is an active member of the ASD (Action for Sustainable Derivatives) collective to improve social practices

(planters' conditions, workers' rights, access to training) and develop RSPO certification in the palm sector.

### Collaboration with NGOs and associations

- Association Chimie du Végétal
- Ingrecos
- EFFCI
- CEFIC
- SYNPA
- Brenne Initiative

### Ethical principles

Ethics sets the framework in which the company and employees operate. The company adheres to strong values such as respect, responsibility, integrity, quality, innovation and social commitment.

Ethics is also at the heart of its strategy, with its policy for the prevention of corruption.

### Regulatory Compliance

The technological esters and fatty substances sector must deal with a dense and evolving regulatory framework, which guarantees the safety, quality and conformity of products on the French, European and international markets. The continuous strengthening of requirements, in particular under the impetus of the European Green Deal, requires manufacturers to constantly adapt their processes and actively monitor regulations.

Standards are also evolving to incorporate technological innovations and meet food and environmental safety expectations.

The company ensures legal and normative monitoring, through its various memberships in professional organizations as well as with the

help of specialized monitoring tools, and internally shares the information impacting its business model.

### **European regulations**

Stéarinerie Dubois closely follows European regulations and has fulfilled its obligations under Regulation (EC) 1907/2006 'REACH' (Registration, Evaluation and Authorization of Chemicals); our products are classified and labeled according to the requirements of Regulation (EC) 1272/2008 'CLP' (Classification, Labeling and Packaging).

Cosmetic ingredients are aligned with the requirements of the European Cosmetic Regulation (EC) 1223/2009.

Ingredients used in food must comply with the traceability obligation (Regulation (EC) No 178/2002) and the general hygiene requirements (Regulation (EC) No 852/2004).

### **French regulations**

The AGECL law, Anti-Waste for a Circular Economy law, requires, among other things, to inform about the presence in our products of contaminants, on the basis of the REACH listing of substances of very high concern, and additional lists.

The decree of 20 June 2023 involves monitoring the release of PFAS (poly- and perfluorinated compounds) into industrial waters.

### **International Standards**

Our cosmetic ingredients are evaluated according to the principles of the ISO 16128 standard which defines the criteria applicable to ingredients of natural origin.

When they exist, the pharmaceutical excipients of Stéarinerie Dubois comply with the European Pharmacopeia (EP) and American Pharmacopeia (USP). Our excipients are manufactured according to the recommendations of the IPEC (International Council of Pharmaceutical Excipients) guides.

### III. DUE DILIGENCE AND DOUBLE MATERIALITY

#### Governance of the double materiality project

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As part of a mission accompanied by Bpifrance, the General Management appointed Hervé PLESSIX, Executive General Manager and Ghislaine AUMERAS BROCH, Director of Projects and CSR, to conduct the double materiality study process. The process was led by the General Management and the CSR department, with the support of an expert firm, the involvement of the requested departments, and the validation of key governance steps. It contracted a consulting agency, a provider

of the Bpifrance network, to provide technical support. The company's management has been associated in a granularity approach by business line and function.

The results of this approach were shared with governance, for validation of the trajectories before the publication of the ESG 2024 report. These exchanges help to strengthen management's acculturation on these essential topics to strengthen the company's business model.

#### Description of the methodology

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In accordance with the guidelines of the Corporate Sustainability Reporting Directive (CSRD) and ESRS standards, STEARINERIE DUBOIS conducted its first double materiality assessment.

Although the April 2025 Omnibus Directive raised the thresholds for the application of the CSRD, exempting the company from an immediate reporting obligation, the company maintained this strategic exercise to strengthen its resilience, its business model and anticipate the expectations of its stakeholders.

This voluntary approach, initiated by STEARINERIE DUBOIS in early 2025, aims to strengthen the resilience of the business model, integrate the expectations of its stakeholders and structure the CSR strategy.

The methodology for assessing double materiality in accordance with the EFRAG deployment guide requires judgment. The methodology is therefore adapted to the specificities of STEARINERIE DUBOIS.

1. Understanding the business model and its value chain.
2. Context Analysis and Preliminary Identification of Sectoral Issues
3. Identification of Dependencies, Impacts, Risks and Opportunities (DIRO) Gross business
4. Evaluation of Impact Materiality
5. Assessment of Financial Materiality
6. Consolidation and Elaboration of the Double Materiality Matrix

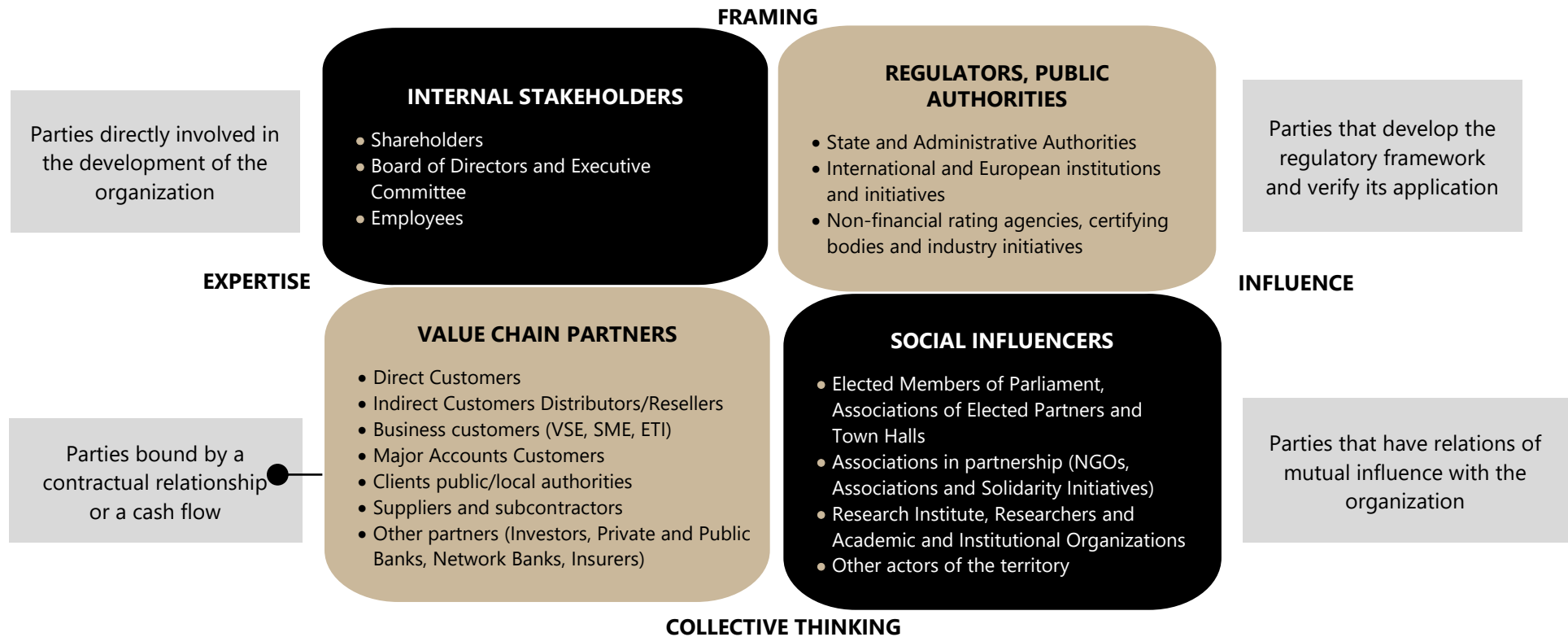
#### 1. Understanding the business model and its value chain

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Through its activities, STEARINERIE DUBOIS exerts an influence on its employees, its customers, the debtors of its customers, its suppliers and, more broadly, on civil society and the environment. Throughout its value chain, STEARINERIE DUBOIS wants to take action to reduce its negative impacts and maximize its positive impacts, for the benefit of its stakeholders, with whom the company maintains trusting relationships.

STEARINERIE DUBOIS carried out a mapping of the value chain and stakeholders (identification of categories and numbers of internal and external stakeholders, covering the entire value chain and indirect partners) and analyzed their expectations. STEARINERIE DUBOIS is concerned to engage in a continuous and open dialog with its partners. The company takes their expectations into consideration and sets up modalities and channels to inform, exchange, consult or co-build them through partnerships.

### Value chain mapping



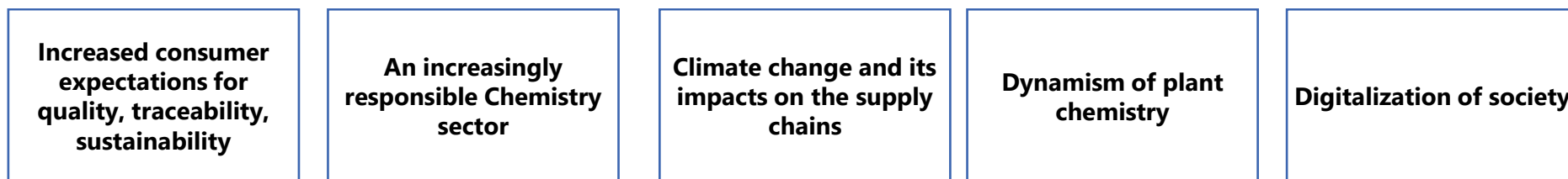
**Table of involvement of our stakeholders**

GROUPS	CATEGORIES	EXPECTATIONS	DIALOG CHANNELS	FREQUENCY
INTERNAL STAKEHOLDERS	Shareholders	Profitable and sustainable growth	Board of Directors + Executive Committee	Permanent
	Board of Directors and Executive Committee	ESG concerns, occupational health and safety and quality of the working environment.	Meetings + BDESE+ email address dedicated to CSE members + CSE intra-CSE email address + minutes displayed	Biennial
	Employees	Profitable and sustainable growth, responsible governance	Meeting of the Board of Directors	
PARTNERS OF THE VALUE CHAIN	Direct Customers	Securing the supply chain, competitiveness, CSR for European customers and major foreign accounts	Customer visits, quarterly newsletter STEARINERIE DUBOIS cosmetique	Annual
	Indirect Customers		Distributor tour, quarterly newsletter STEARINERIE DUBOIS cosmetics	Permanent
	Corporate Customers		Customer visits, quarterly newsletter STEARINERIE DUBOIS cosmetique	Regular
	Major Accounts Customers	GHG emissions reduction, Sustainable supply chain commitments	Exchanges and customer visits	Permanent
	Customers communities	Products that comply with environmental standards	IN cosmetics annual, CPHI, FIE, FIP and other specialized trade shows	Annual
	Suppliers	Beneficial partnerships	Supplier visits, quarterly newsletter STEARINERIE DUBOIS cosmetics	Permanent
	Other partners	Beneficial partnerships	Quarterly newsletter STEARINERIE DUBOIS cosmetics	Permanent
REGULATORS AND PUBLIC AUTHORITIES	State and Authorities	Compliance with regulations related to safety and labor law, environmental regulations. Prevention of corruption and transparency of communication	Collective meetings, working groups, visits, inspections	Permanent
	Institutions and Initiatives	Support for companies, Voluntary and public commitment of companies	Training, informative mailings, collective action proposals and working groups with colleagues and clients	Annual
	Rating agencies and certifiers	Certification, annual audits Evaluators: assessing the relevance of CSR strategies	Annual evaluation, Annual audits, Information Webinars Online training	Annual
INFLUENCERS	Elected	Compliance with regulations, sustainable growth, respect for local biodiversity	Local Contacts	Occasional

SOCIETAL	Associations	Finance the ecological transition and the restoration/preservation of areas worked by disadvantaged populations through the development of good agricultural practices and training, transformation of agricultural supply chains into a sustainable sector with protection of the environment and human rights	Collective initiatives or specialized companies	Permanent
	Institutions	Environmental issues	Partnerships with different universities and PhD theses	Occasional
	Other actors	Olfactory, visual and sound pollution	Invitation to production site visits, Complaint management with channel accessible to all stakeholders	Occasional

## 2. Context Analysis and Preliminary Identification of Sectoral Issues

### Outlook



The chemical industry contributes 7% of global GDP and the sector directly employs 15 million people worldwide. In fact, the chemical industry supports 120 million indirect jobs worldwide, and global R&D investment amounts to \$51 billion. It should be noted that the Asia-Pacific region generates 45% of the total annual economic value and the Asia-Pacific region supports 69% of jobs in the sector. Finally, Europe ranks second with 19 million jobs.

The market for esters and technological fatty substances is experiencing sustained growth, driven by the diversification of their applications and

the evolution of industrial and societal expectations. Since the early 2000s, global production of oils and fats, the key raw materials for these products, has grown at an average annual rate of 4.7%, from 110 million tons in 2000 to about 190 million tons in 2012, with an increasing share dedicated to non-food uses, including oil chemistry and biodiesel production.

Fatty acid esters, resulting from the reaction between a fatty acid and an alcohol, are today at the heart of many industrial sectors. Their global market is estimated at over 1,770 kilotonnes in 2024 and is expected to grow at a compound annual growth rate (CAGR) of over 4% between

2024 and 2029. This dynamic is particularly marked in the biofuels sectors, where demand for biodiesel—made from fatty acid methyl esters (FAMEs)—is growing strongly, supported by energy transition policies and a desire to reduce dependence on oil resources.

In addition to energy, technological esters and fatty substances are finding growing markets in cosmetics, food, pharmaceuticals, synthetic

### **Trends**

The market for technological esters and fatty substances is expanding rapidly, driven by the ecological transition, technical innovation and diversification of uses. Growth prospects remain strong, supported by the search for sustainable and efficient solutions in many industrial sectors.

Future trends are structured around several major axes:

- The development of renewable raw materials and the recovery of waste oils or oils from agricultural co-products, in order to reduce the environmental footprint and be part of a circular economy approach. Thus, today, nearly 11% of the raw materials used by the chemical industry are of plant origin.

### **Effects on the business model of STEARINERIE DUBOIS**

Stéarinerie Dubois, a long-standing and innovative player in the technological esters and fatty substances sector, is ideally positioned to benefit from changes in the global market. The growing demand for esters for the cosmetics, pharmaceutical, agri-food and industrial sectors, driven by the search for natural, sustainable and efficient solutions, will support growth. Already a major exporter (60 to 70% of international turnover), the company continues to expand its presence on world markets, notably thanks to its certifications and its status as an Authorized Economic Operator, facilitating access to major exports.

lubricants and innovative materials. In cosmetics, for example, esterified oils are increasingly used for their non-greasy feel and their compatibility with natural and organic formulations, meeting the demand for more environmentally friendly and health-friendly products. Innovations in the synthesis of bio-inspired esters make it possible to optimize the physico-chemical properties (fluidity, stability, touch) for specific applications, thus broadening the range of solutions available to manufacturers.

- Innovation in production processes, moving in the direction of a soft and environmentally friendly chemistry (green chemistry). The chemistry of esters by its simplicity and by the fact that it does not use solvents is particularly relevant for the manufacture of high added value fatty substances for advanced industrial uses.

The development of alternative materials to petroleum-based products is driven by consumer demand. Indeed, increased attention is paid to product traceability, safety and environmental performance, driven by regulations and consumer expectations. A study by the association Chimie du Végétal has shown that 84% of French people have a good opinion of biobased products.

The trends towards green chemistry and the formulation of environmentally friendly products are pushing the company Stéarinerie Dubois to invest in R&D. The opening of a new laboratory in Ciron, dedicated to innovation and quality control, makes it possible to develop high added value products, adapted to the growing requirements of traceability, durability and safety, especially in cosmetics where the demand for natural and responsible ingredients is accelerating. This capacity for innovation is a key lever to meet market expectations and stand out from the competition.

The company benefits from the diversification of ester applications, which now extend to health, food, industry and cosmetics. Tailor-made formulation and technical support for customers strengthen loyalty and open up new opportunities.

The market remains highly competitive, with increased pressure on product quality, traceability and environmental performance. The

company Stéarinerie Dubois continues its efforts of innovation and continuous improvement in terms of sustainable development and ingredient safety.

The establishment of new laboratories and the modernization of infrastructure, particularly on Ciron, strengthen the company's attractiveness for talent and facilitate collaboration with major global players in cosmetics and health.

### **3. Identification of Gross Dependencies, Impacts, Risks and Opportunities (DIRO)**

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The identification and examination of impacts, main risks and opportunities is based on a combination of several methods and sources (generic risks of international benchmarks, risks and opportunities of the fatty esters and technological sector, feedback and material topics expressed by stakeholders).

#### **Dependencies on natural resources**

The chemical sector is highly dependent on certain natural resources essential to its activities and in particular for STEARINERIE DUBOIS, a specialist in fatty esters. We used the ENCORE methodology of the TNFD to determine our main natural resource dependencies:

- Dependence on vegetable fat raw materials, primary agricultural resources, which may lead to increased pressure on arable land

- Freshwater resources: Used in manufacturing processes (3.22 l per kg of finished product).
- Energy: Source of electricity and fossil fuels for production (2.46 kWh per kg of finished product).











#### **Our gross impacts according to the Sustainable Development Goals (SDG)**

Respect for the environment is a fundamental value for our company. Together with its stakeholders, Stéarinerie Dubois is committed to the Sustainable Development Goals (SDGs) defined by the United Nations, pillars of CSR (Corporate Social Responsibility). This implies an increased focus on the different areas of reflection proposed, in particular on the environment. To strengthen our priorities, we are relying on the 2021-2023 strategy of the United Nations Global Compact.

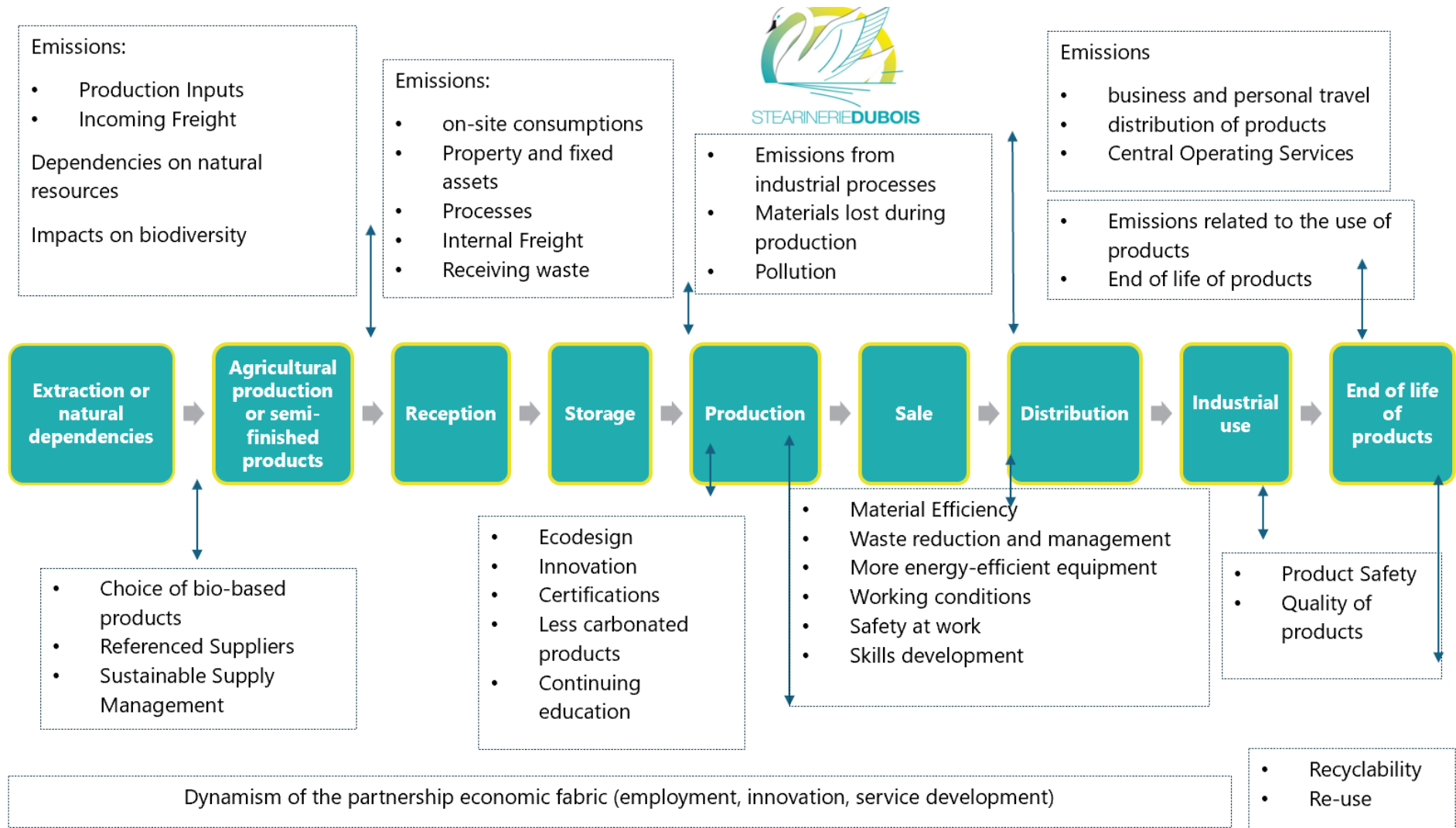
This strategy encourages companies around the world to incorporate principles relating to human rights, international labor standards, the environment and the fight against corruption.

The Global Compact now prioritizes issues such as occupational health and safety (SDG 3), gender equality (SDG 5), decent work and economic growth (SDG 8), climate action (SDG 13), peace, justice and effective institutions (SDG 16) and partnerships (SDG 17).

We are also taking into account the workstreams set out at the second SDG Summit organized by the UN in September 2023, which aims to accelerate the 2030 Agenda.

SDG	SDG Target
	3.9: Reducing diseases caused by hazardous chemicals affecting workers
	5.5: Ensuring the full participation of women
	6.4: Improving the efficiency of water use
	7.2: Increasing the share of renewable energy
	8.8: Protecting labor rights and promoting safe working environments
	12.2: Sustainable management of natural resources 12.5: Waste management
	13.2: Integrating climate change measures into policies
	15.2: Sustainable forest management, combating deforestation
	16.5: Reduce corruption and bribery
	17.16: strengthen multi-stakeholder partnerships 17.17: encourage public-private partnerships

## Identification of the positive and negative impacts of Stéarinerie Dubois in the value chain



## Prioritization of the IROs of Stéarinerie Dubois in the value chain

This first list of IROs leads to a list of significant issues for STEARINERIE DUBOIS, the issues have been consolidated in an internal monitoring table (requirement AR16 of the ESRS1). The initial list of issues was developed from:

- a review of the sectoral literature and the main international benchmarks (ESRS, GRI, SDG, EcoVadis, CDP),
- analysis of stakeholder expectations (see stakeholder table and interviews with company departments),
- the examination of the risks and opportunities identified in the existing mapping (incidents, audits, supplier returns, regulatory monitoring).

For each potential issue, the data used include several sources: historical CSR reports, audits, sector benchmarks and internal management documents as well as public data (professional federations and institutions). The data provided by the company is verified by the CSR department, which assesses their reliability and timeliness.

Then, we performed an impact rating, adopting rating scales for severity. We only deal with actual impacts, as potential impacts are integrated into our approach to risks and opportunities.

### RATING SCALES FOR THE SEVERITY OF ACTUAL IMPACTS

The rating of each issue is based on the use of 3 criteria. The combination of the scores is the subject of an aggregated score.

<b>SCALE</b>	<b>SCOPE</b>	<b>IRREMIABLE CHARACTER</b>
<b>Severity of impact on people or the environment</b>	<b>Severity of the impact on its geographical reach</b>	<b>Severity of impact based on ability to repair damage</b>
1 - Null or minor	1 - Localized	1 - Easily remediable
2 - Moderate	2 - Regional	2 - Remediable with moderate effort
3 - Significant	3 - National	3 - Remediable with great effort
4 - Critical	4 - International	4 - Irremediable

**TABLE OF IMPACTS ASSESSED BY SEVERITY AND ESRS CLASSIFICATION**

ESRS	NEGATIVE IMPACTS	Severity	POSITIVE IMPACTS	Severity
<b>ENVIRONMENT</b>				
<b>E1 CLIMATE CHANGE</b>				
Adaptation to climate change	Vulnerability of some geographic locations in the supply chain due to extreme weather events	10	Diversification of supply sources. Decrease the pressure on ecosystems following the exit of single crops, investment in collective action projects and good agricultural practices with GHG reduction to accompany the conversion.	6
Climate Change Mitigation	GHG emissions from the production of fatty esters, Air pollutants, Indirect emissions from agricultural production	8	Verified carbon balance, Decarbonization plan, Substitution of petrochemical raw materials by biodegradable raw materials	6
Energy	Significant energy consumption related to industrial processes to synthesize fatty esters	5	Transition to renewable energies, Transformation of sludge into biomass, a low energy-consuming esterification process compared to other processes.	4
<b>E2 POLLUTION</b>				
Air pollution	Pollution during production, Emissions of air pollutants, Local transport pollution	6	Fatty esters are often biodegradable and less toxic, for users, reducing emissions through the use of fatty esters as green solvents.	6
Water pollution	Generation of liquid waste	9	Less contribution to chemical pollution compared to petrochemical alternatives.	4
Substances of Concern	Possible use of substances of concern in certain chemical processes. Possible contaminants in certain food products	6	Pollutant reduction, clean technology development, REACH policy	6
Substances of Very High Concern	Possible use of substances of very high concern in certain chemical processes.	3	Pollutant reduction, development of clean technologies	5
Microplastics	Diffusion of microplastics into the environment that may cause health risks	8	Reduction of plastic consumption, waste management and recovery (Biological treatment plant)	6
<b>E3 AQUATIC AND MARINE RESOURCES</b>				
Water consumption	High consumption in production, , pressure on local water resources.	8	Daily meters and rigorous monitoring of consumption, Reuse of treated water	4
Water withdrawals	Overexploitation, shortage for communities especially in regions at risk of water stress	4	Sustainable water management, restoration of aquatic environments. "Audit of our use of municipal water. Monitoring of groundwater at its production site"	3
Discharge of water	Pollution of water resources by production effluents if not adequately treated	4	Sustainable water management, restoration of aquatic environments. Monitoring of aqueous discharges. Biological treatment	6
<b>E4 BIODIVERSITY AND ECOSYSTEMS</b>				

Climate change	Intensive cultivation of oilseeds causing deforestation and land-use change	9	Support for biodiversity. Increased use of renewable raw materials; LCA approach, support for good agricultural practices associated with lower GHGs	7
Change in land use	Increased production of oilseeds Agricultural expansion or intensification	9	Commitment to the preservation of Ramsar wetlands. "Zero deforestation" policy on the palm oil chain Support for regenerative agriculture and the sustainable castor supply chain	6
Direct operation	Loss of biodiversity due to agricultural expansion. Use of water, pesticides and fertilizers, human rights. Dependence on controversial raw materials	9	Biodegradability of many fatty esters. RSPO MB and SG SCCS , SuCESS code MB certification. Traceability.	7
Pollution	Potential degradation of local ecosystems due to fertilizer and pesticide use	9	Support for regenerative agriculture	6
Populations of species	Loss of individuals on species of interest lists due to a right of way.	5	Wildlife inventories focused on species of interest Management of best practices in peatlands	3
Soil degradation	Intensive monoculture and fertilizer/pesticide use	8	Participation in the certification of smallholder farmers	7

## E5 CIRCULAR ECONOMY

Incoming resources including resource utilization	Consumption of natural resources for the production of fatty esters. Dependence on primary agricultural resources	9	Integration of recycled or renewable raw materials. Recovery of agricultural or industrial waste. Nature-based solutions. Growing demand for natural products	3
Outbound resources related to products and services	Loss of efficiency if infrastructure for recycling or recovery is not optimized.	8	Creation of esters according to the principles of green chemistry Development of biodegradable products	7
Waste	Generation of solid and liquid waste during oil refining. Recycling and waste management issues.	5	Optimization of plastic packaging. Monitoring of waste streams. Recovery of waste, in particular sewage sludge used in agricultural land application.	3

## SOCIAL

### S1 EMPLOYEES OF THE COMPANY

Working conditions	Inequalities, deteriorating working conditions. Health of workers. Potential exposure to hazardous substances. Accidents at work	8	Well-being, training, equality. Health and safety policy. Assessment of psycho-social risks. Conflict Management Training. Equipment to reduce hardship.	6
Gender equality and equal pay for work of equal value	Gender pay inequality, lack of representation of women in governance bodies	6	Professional equality index H/F	4
Training and Skills Development	Specific training needs and skills. Need for specific training in handling chemicals and chemical hazards	6	Annual training program (CSR issues and health and safety prevention), Annual progress interviews and professional interviews. Internal mobility	4
Measures against violence and harassment in the workplace	Psychological or sexual harassment, conditions accentuated by gender imbalance	5	Referent sexual harassment, ethical charter and internal code of conduct applicable to employees of the company	2
Diversity / Employment and inclusion of persons with disabilities	Difficulties in integrating people with disabilities in the context of chemical hazards	4	Employment of seniors, persons with disabilities Non-discrimination in hiring. Voluntary reception policy.	4

Human Rights (Child Labor, Forced Labor, Privacy)	GDPR and IT system	8	Ethical charter in favor of human rights in the workplace for company employees. Alert management including human rights alerts.Dubois Ethics Line.	6
<b>S2 VALUE CHAIN EMPLOYEES</b>				
Working conditions	Dependence on complex supply chains Exploitation, precarious work, human rights violations. Impacts on health and safety related to products.	7	Creating jobs in communities, Managing alerts including human rights alerts. Sustainable sourcing charter and ethical clause in the company's General Purchasing Conditions.	6
Child labor	Non-respect of human rights in the upstream chain, in certain geographical areas	8	Promotion of human rights, new ethical charter including more broadly the protection of human rights.	6
Forced labor				
<b>S3 IMPACTED COMMUNITIES</b>				
Water and sanitation	Health impacts for local populations Infringement of rights, displacement, conflicts of use, nuisance	6	Local water/housing projects	4
Ground-related impacts	Potential impacts on local communities due to land use changes	7	Economic development in production regions. Engaged in the ASD collective	6
Safety Implications	Health of local communities in case of pollution or industrial accidents.	7	Noise measurements at property limits to measure the noise impact of our activities on local residents.	3
Human Rights Defenders	Fragile local human rights standards in the supply chain	8	Support for small producers (inclusion), Commitment to socio-economic impacts	6
Rights of indigenous peoples		7	Respect for land tenure rights	
<b>S4 CONSUMERS AND END USERS</b>				
Data protection	Information Integrity Violation	8	Digitalization and digitized processes, Confidentiality, cybersecurity audit concluded in 2025	7
Access to (quality) information	Parcel or unsupported information	8	Product information is managed within the regulatory process and frames the information provided to customers/end users	7
Health and Safety	Classified products, Safety related to individual misuse of a product	9	Security, clear information, inclusion, accessibility Improving the quality and performance of products, The information provided for the use of a product is supervised by our regulatory department. the regulatory guarantees are stipulated in the product documents.	7
<b>G1 CONDUCT OF BUSINESS</b>				
Corporate culture	Need for rigorous risk management Regulatory compliance issues (REACH, etc.). Extended producer responsibility.	10	Stakeholder Dialog and Transparency, Green Innovation Investments, Compliance	7
Whistleblowers	In case of non-protection of a whistleblower, possible development of a social conflict, social discomfort antinomic with well-being in business.	3	Ethics Policy and Code of Conduct, DUBOIS Ethics Line	5

Animal welfare	We avoid animal testing. However, REACH regulation may require us to do so: it is then a matter of protecting people and the environment.	6	We only carry out animal tests under REACH regulations and therefore in case of requirements from ECHA authorities. We sell products especially for veterinary health.	5
Relationships with suppliers	Fragility in the supplier chain of control	9	Sustainable sourcing policy, Specifications Traceability	6
Corruption and business ethics	Reputational impacts if regulatory non-compliance	10	Code of Conduct, Anti-Corruption Training	7

After classifying our real negative and positive impacts according to their importance, we conducted a benchmark to prioritize IROs and issues, according to international benchmarks (ESRS, GRI, CDP, ECOVADIS), SDGs and sectoral benchmarks.

### Listing of risks and opportunities of STEARINERIE DUBOIS

#### PROBABILITY RATING SCALES AND SCOPE OF RISKS AND OPPORTUNITIES (GROSS)

The rating is based on the use of 3 criteria. The combination of the scores is the subject of an aggregated score. A weighting table is validated by management.

TIME HORIZON	IMPACT ZONE	PROBABILITY OF OCCURRENCE
<ul style="list-style-type: none"> <li>• &gt;5 years</li> <li>• &gt;2 and &lt;5 years</li> <li>• &lt;2 years</li> </ul>	<ul style="list-style-type: none"> <li>• Operations only</li> <li>• Upstream</li> <li>• Downstream</li> </ul>	<ul style="list-style-type: none"> <li>• Very unlikely</li> <li>• Likely</li> <li>• Very likely</li> <li>• Almost certain</li> </ul>

The analysis and assessment of their probability and impact leads to a list of critical risks and crucial opportunities:

#### 20 RAW RISKS TO MONITOR

		SCORE
1	Water stress	
2	Drought	
3	Lack of traceability of purchased materials	
4	Lack of commitment and motivation	
5	Tightening of regulatory standards	
6	Heat wave and climate change adaptation for workers	
7	Weather phenomena	
8	Lack of investment in skills and employability	
9	Rising cost of raw materials	
10	Difficulty recruiting / Loss of attractiveness	

11	Water shortage	
12	Accidents at sites	
13	Increased costs of products due to scarcity of resources	
14	Regulatory non-compliance	
15	Competitive deficit	
16	Land use change	
17	Cyclone, hurricane, typhoon	
18	Pollution incident	
19	Lack of anticipation of customer expectations	
20	Reduced availability of certified sustainable materials	

**12 OPPORTUNITIES TO DEVELOP**

SCORE

1	Procurement in jurisdictions with no risk of deforestation	
2	Increased brand value and loyalty	
3	Improved employee health through healthier products and working conditions linked to heat from climate change	
4	Transition to a diversified product portfolio that includes alternative materials (recycled and/or plant-based)	
5	Support or implement ecosystem conservation or restoration projects	
6	A stronger competitive advantage	
7	Resilience to future regulatory changes	
8	Better traceability of forest products at risk	
9	Promotion and reuse of recycling	
10	Improving sustainability/ESG ratings	
11	Biodiversity compensation/preservation	
12	Development of new products or services through R&D and innovation (CLEAN BEAUTY)	

Two heat maps (risks and opportunities) were generated to monitor developments and adapt control or development plans.

## 4. Evaluation of Impact Materiality

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For the construction of the impact materiality matrix, the comparative analysis of benchmarks and peers has made it possible to prioritize the expectations of external stakeholders, according to the occurrence of the subjects indicated in the sectoral materiality approaches or companies (Axis 1).

The analysis of the negative and positive impacts of the company and the risks and opportunities in terms of impact makes it possible to establish an aggregated rating of their assessment (Axis 2). On this basis, we have developed an impact materiality matrix.

## 5. Assessment of Financial Materiality

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The analysis of the IROs continued with an assessment of their financial impacts according to a rating scale adapted to the company:

<b>FINANCIAL IMPACT</b>
<ul style="list-style-type: none"><li>• No impact</li><li>• Low: &lt; 3 M €</li><li>• Average: &gt;= €3M and &lt; €6M</li><li>• Top: &gt;= €6m</li></ul>



The analysis of the potential financial effects (positive or negative) is based on the assessment of several combined elements having an impact on the possible economic performance (revenue generation or loss, investment needs or possible reductions in expenses, future cash flows and the value of the company). Impact materiality and financial materiality scores (from the financial analysis of risks and opportunities) were reconciled and positioned on a matrix, allowing to identify the

priority issues for both impact and financial performance. Issues whose scores are below the thresholds on both axes are excluded from priority reporting. The impact materiality axis reflects the ESG importance for stakeholders, while the financial materiality axis reflects the importance for the financial performance of the company. A 50/50 weighting was applied between the two axes.

## Identified Priority Issues (DMA)

Arbitrations are documented at each stage:

- An issue is classified as secondary if it scores less than 5/10 on both axes (materiality of impact and financial materiality), or if the stakeholder consultation does not reveal significant expectations about it.
- Arbitrations are motivated either by the absence of evidence of occurrence, by the low financial materiality (analysis of recent years), or by the convergence of sectoral analyses.
- A written prioritization report (with decision-makers listed, summary arguments and sources of the selected data) is archived in the CSR quality file.

The 7 most material issues, combining high impact and financial importance, structure the ESG strategy and the CSR action plan.

1	<b>Adaptation to climate change</b>	
2	<b>Corporate culture and ethics</b>	
3	<b>Incoming resources (raw materials and products)</b>	
4	<b>Climate Change Mitigation</b>	
5	<b>Supply chain Management</b>	

6	<b>Health and Safety</b>	
7	<b>Water withdrawals</b>	

Other secondary issues: Issues with a score of less than 5/10 on both axes are excluded from priority reporting; their monitoring remains ensured in the context of regulatory and sectoral monitoring.

The consolidated vision of the IROs leads to a matrix of double materiality to highlight the most critical issues for the business model of STEARINERIE DUBOIS.

The double materiality matrix below presents the positioning of the 7 issues identified as priorities, according to their impact score (stakeholder axis) and their financial score (performance axis). The issues in the upper right-hand quarter are considered highly material and structure our CSR roadmap.

# DOUBLE MATERIALITY



## CONTINUOUS IMPROVEMENT LOOP

Each year, the methodology, criteria and scoring table are reviewed at a dedicated meeting. Any new data sources or changes in weightings shall be subject to specific documentation. A representative panel of internal and external stakeholders was invited to comment on the perceived importance of ESG issues. A consultation via a digital platform is being rolled out to check the alignment of the findings and gather suggestions from them. The results of these consultations will be analyzed and taken into account in the dynamic materiality approach. An annual review is planned to update the analysis based on regulatory and strategic developments and stakeholder feedback as well as integration of EFRAG recommendations to enhance methodological robustness.

## Strategic Roadmap

In summary, our priority issues classified according to the ESRS of the CSRD, through the quantification of our impacts, risks and opportunities established according to the double materiality approach (DMA).

ESRS	Material Issue	DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
E1	Climate change (mitigation & adaptation)	Critical	Reducing the carbon footprint and building climate resilience	GHG reduction scopes 1+2+3	Carbon balance 3 scopes verified, decarbonization plan launched, carbon neutrality assessment France sites, ISO 50001 certified sites	-20% GHG scopes 1+2, 100% renewable electricity France	-50% GHG scopes 1+2, -25% Scope 3
				100% low carbon energy (renewable and nuclear) on our sites	Introduction of biogas in our energy mix	100% BIO GAS by 2030	Electrification of a boiler, production of renewable energy - photovoltaic - on site
				Climate Resilience Plan	Establishment of a defined climate resilience index	50% climate resilient	100% climate resilient
E2	Pollution (air, water, soil, microplastics,	High	Reduce pollution and ensure	FACTORY 0 rejection	Treatment plant 0 polluted discharge 20% of reactors	Treatment plant 0 polluted discharge 60% of reactors	Treatment plant 0 polluted discharge 100% of new reactors

	hazardous substances)		regulatory compliance		equipped with gas scrubbing systems	equipped with gas scrubbing systems	equipped with gas scrubbing systems
				100% REACH/SVHC compliance	100% REACH/SVHC	100% REACH/SVHC	100% REACH/SVHC
E3	Water (consumption, withdrawals, discharges)	Critical	Optimize water management and industrial water treatment	Reduction of the consumption -20%	Audit of water uses, automated metering	1 Prototype closed water reuse system	Reduction of the consumption > -20%
				Reuse of water treated by the treatment plant	Project launch, feasibility study	1 Prototype closed water reuse system	Reuse treated water ≥40%
E4	Biodiversity & ecosystems (deforestation, agricultural sectors, species)	High	Preserving biodiversity and combating deforestation	100% palm and castor certified RSPO Mass Balance	100% palm traceability + maintaining % MASS BALANCE	100% palm/castor traceability + maintenance % level MASS BALANCE	Certified all critical MP sectors, integrated biodiversity indicators
				Measurement of impact projects on the production chains of plant raw materials	support local project reforestation KALEKA	palm and castor oil project support	Support for strategic sectors deployed
	Circular economy (input materials)	Critical	Optimize resource utilization	20% recycled packaging or with an improved environmental footprint	Implementation of a study or a project to control plastic packaging	end-of-life evaluation of packaging at our customers	Reassessing ambition to increase the rate
				Biobased raw materials as a substitute for materials of fossil origin	50% organic sourced materials	55% organic sourced materials	60% organic sourced materials
E5	Circular economy (waste, effluents, recycling)	Critical	Optimize waste and effluent management, maximize recovery and recycling, limit resource losses	Waste recovery rate >98%	Maintaining waste recovery >98%	Search for alternatives to incineration with energy recovery	100% recovery (0 waste incinerated with energy recovery)
				Reduction of waste generated	Audit and improvement plan	Reduction of waste generated -10%	Reduction of waste generated -20%
				Development of low-carbon processes	Creation of a methodology team and audits of industrial processes carried out	2 major optimized processes (large-volume reactors)	All major optimized processes (large volume reactors)

	Circular economy - Customer products and services (eco-design, diversification)	Critical	Develop low-impact products, diversify the portfolio, and integrate systematic eco-design	100% new eco-designed products	Introduction of LCA in R&D projects	Systematic eco-design of all new products	New 100% eco-designed products
S1	Working conditions (health, safety, equality, social dialog)	Critical	Ensuring a safe, inclusive and attractive working environment	Zero serious accidents	all new investment projects are safety by design	Implementation of monitoring % of CAPEX invested in security	Follow-up % of CAPEX invested in security
				Index equality pro >92/100	92/100	94/100	98/100
				100% of ISO 45001 certified production sites	100% trained employees security	ISO 45001 certification	Renew ISO 45001 certification
S2	Value chain (human rights, decent wages, audits)	High	Improving social conditions in the supply chain	due diligence human rights of our sectors	Human rights due diligence on 3 major/strategic sectors (Palm, Castor, Coco)	Human rights due diligence on 100% of our sectors	Definition and implementation of the mitigation, remediation plan
				100% of MP and packaging purchase orders include social clauses (human rights and living wage)	General Terms of Purchase automatically included in ERP	Implementation of impact measurement	Tracking impact, tracking supplier progress
S3	Local communities (water, soil impacts, safety)	Significant	Maximize positive impact, minimize nuisance	100% industrial projects with local consultation	Local dialog, projects access to water	Community Impact Fund, social indicators monitored	Enhanced social acceptability
				2 impact projects/year	Expanding participation in carbon sequestration	100% of the Castor oil supply chain in Mass Balance	2 projects in the Center Val de Loire region
S4	Consumers and end-users (safety, information, health)	Significant	Guarantee the health, safety and information of	20% of revenue from new or low-impact products	ANSM certificate, petrochemical MP substitution	Systematic eco-design new products, open	100% eco-designed portfolio

			customers and innovate for safer products			innovation customers	
<b>G1</b>	ESG governance/steering (culture, ethics, transparency, anti-corruption, whistleblower)	<b>Critical</b>	Integrating ESG into governance and ensuring ethics and transparency	100% Management Committee formed ESG	Code of Conduct, Anti-Corruption Training, DUBOIS ETHICS LINE	Policy diversity governance	Exemplary ESG governance, CSRD reporting
				0 corruption incident	Stakeholder satisfaction assessment	ESG Risk Management Plan at COMEX	Digitalization plan and mandatory training for all staff
	Supplier relationship management (sourcing, traceability, compliance, audits)	<b>Critical</b>	Securing and empowering the supply chain and ensuring compliance	100% major suppliers assessed ESG	Optimization of traceability tools with real-time toggle (satellite monitoring)	100% ESG rated suppliers	100% of our sustainable sourcing in line with our sustainable sourcing policy
				0 major supplier non-compliance	Full traceability of suppliers (origins)	audits of strategic suppliers in risk areas	Audits of non-strategic suppliers in risk areas

## IV. THEMATIC INFORMATION

Stéarinerie Dubois is committed to a sustainable approach, aligned with the UN Sustainable Development Goals. It aims for a positive environmental impact through a policy based on ethics, transparency and respect for ecosystems. It places the fight against climate change and the preservation of biodiversity at the heart of its strategy. This commitment is collective, ambitious and oriented towards future generations.

### ENVIRONMENT

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Stéarinerie Dubois structures its environmental strategy around ESRS standards, with an ambitious and systemic vision.

#### ESRS E1: CLIMATE CHANGE (MITIGATION AND ADAPTATION)

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##### Key indicators 2024

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100% of electricity used from renewable sources	71.8 kWh of electricity per K€ of turnover	1.01 T CO <sub>2</sub> eq per K€ of turnover	CDP (Climate) Note: B
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##### Ambition

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The company Stéarinerie Dubois affirms a strong commitment to the fight against climate change, in line with the Paris Agreement and France's National Low Carbon Strategy aiming for carbon neutrality by 2050. It has incorporated this objective into its CSR strategy, integrating

the United Nations Sustainable Development Goals, in particular SDG 13 on measures to combat climate change. The company intends to play an active role in transforming the chemical industry by reducing the carbon footprint of its activities, raising

awareness among its partners and developing more environmentally friendly solutions. It is positioned as a driving link in the value chain, taking collective responsibility for climate. The ambition is clear: to become an industrial player with a positive climate impact, anticipating regulatory changes and societal expectations.

Adaptation to climate change:

Faced with the challenges posed by climate change, STEARINERIE DUBOIS affirms a clear and structured ambition for the adaptation and resilience of its activities. Our goal is to build a company that not only mitigates its own emissions, but also actively adapts to environmental changes and contributes to the positive transformation of the sector.

## Commitments

DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
CRITICAL	Reducing the carbon footprint and building climate resilience	GHG reduction scopes 1+2+3	Carbon balance 3 scopes verified, decarbonization plan launched, carbon neutrality assessment France sites, ISO 50001 certified sites	-20% GHG scopes 1+2, 100% electric. Renewable France	-50% GHG scopes 1+2, -25% Scope 3
		100% low carbon energy (renewable and nuclear) on our sites	Introduction of bio-gas in our energy mix	100% BIO GAS by 2030	Electrification of a boiler, on-site renewable energy production
		Climate Resilience Plan	Establishment of a defined climate resilience index	50% climate resilient	100% climate resilient

1. Reducing greenhouse gas emissions
2. Energy management system
3. Energy transition
4. Resilience to climate change

## Actions and resources

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### 1. Reducing greenhouse gas (GHG) emissions

Every year since 2019, we have been measuring our emissions more precisely. In order to guarantee the reliability of reporting on environmental criteria, Stéarinerie Dubois has chosen to have its 2022 carbon footprint validated by an independent third-party organization (OTI), FINEXFI. Our carbon footprint®, ABC version 8.10 model from June 2024, scope 3 has been updated by integrating our suppliers' emissions as much as possible thanks to our membership since 2019 in the CDP's "Supply Chain Member" program. Since 2024, we directly integrate the LCA footprint of raw materials, from the ECOINVENT 3.8 and Agribalyse 3.1 database. In 2025, we integrate emissions related to commuting and have recalculated our 2021 base year. The company is moving towards objectives aligned with Science Based Targets (SBTi). It launched an ACT PAS A PAS de PAS mission of ADEME in 2024. It aims to reduce the absolute value of SCOPE 1 and 2 by -50% and SCOPE 3 by -25%. It contributes to decarbonization through a regenerative agricultural project labeled "Low Carbon".

Since 2023, Stéarinerie Dubois has been supporting an agricultural transition project in the Vienne region with RESOIL. This approach aims

### 2. Energy management system

The company took the decision in 2024 to launch an ISO 50001 certification project in 2025. Our goal is certification by 2026 in order to

### 3. Energy transition

Since January 2024 thanks to the adoption of a green electricity purchase contract from hydroelectric sources.

to create natural carbon sinks through soil-friendly and input-efficient farming practices. We are financing carbon credits that will be recognized in the Low Carbon Label register in 2028. This project was selected after due diligence on various proposals for carbon finance. One of the selection criteria is based on the specificity of the Low Carbon Label. The latter is currently the **only carbon credit certification scheme officially recognized by the French government, guaranteeing the highest level of environmental and methodological robustness.** The fact that we have had the ERP integrated management system since 2003 allows the historization and traceability of our product information.

For 10 years, STEARINERIE DUBOIS has been certified RSPO Mass Balance and Segregated Supply Chain Certification System and has sourced 100% of its supplies of certified palm derivatives since 2020 until 2023. RSPO SCCS certified products are associated with a 35% reduction in greenhouse gases. Its total transition in all its markets has therefore contributed to reducing greenhouse gas emissions on the value chain.

implement an efficient energy management system, reduce energy consumption and improve energy efficiency.

The modernization of industrial equipment to improve energy efficiency, such as the replacement of reactors, has also reduced energy consumption.

Finally, the company took the decision in 2024 to launch an ISO 50001 certification project in 2025. Our goal is certification by 2026 in order to

implement an efficient energy management system, reduce energy consumption and improve energy efficiency.

#### 4. Resilience to climate change

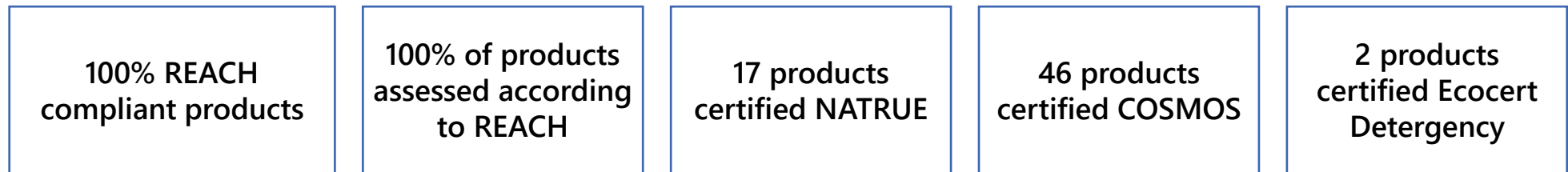
Biobased product development: The company continues to gradually replace fossil-based components with plant-based ingredients that are more easily biodegradable and have a lower carbon footprint, thereby strengthening green chemistry in its product portfolio. It is attentive to

the innovative approach of its suppliers in the deployment of new alternatives to petro-sourced products.

STEARINERIE DUBOIS is considering the design of a climate resilience index for its activities, with 2025 as the reference value.

### ESRS E2: POLLUTION

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#### Ambition

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Stéarinerie Dubois is committed to preventing, reducing and controlling pollution generated by its industrial activities, in order to protect human health, ecosystems and the quality of natural environments. Its environmental policy is based on a rigorous approach to regulatory compliance, combined with a desire to go beyond minimum requirements for chemicals, air emissions, water releases and soil pollution. This ambition is accompanied by precise monitoring of pollution and concrete actions to limit its impacts at the source.

## Commitments

DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
HIGH	Reduce pollution and ensure regulatory compliance	Factory 0 rejection	Treatment plant 0 polluted discharge 20% of reactors equipped with gas scrubber systems	Treatment plant 0 polluted discharge 60% of reactors equipped with gas scrubbing systems	Treatment plant 0 polluted discharge 100% of new reactors equipped with gas scrubbing systems
		100% REACH/SVHC compliance	100% REACH/SVHC compliance	100% REACH/SVHC compliance	100% REACH/SVHC compliance

1. **Systematic evaluation of chemicals (REACH)**
2. **Product Life Cycle Analysis (LCA)**
3. **Industrial Water Treatment System**
4. **Substitution of petro-sourced materials by bio-sourced alternatives**
5. **Independent third-party certification and control**
6. **Hazardous Materials Management**

## Actions and resources

### 1. Systematic evaluation of chemicals (REACH)

The company takes a proactive approach to anticipate the risks associated with hazardous substances, in line with the changes in the REACH regulation, and to improve the environmental performance of its manufacturing processes. All products are evaluated in accordance with REACH regulations. The company Stéarinerie Dubois guarantees the absence of regulated CMR substances (carcinogens, mutagens, reprotoxics) in our products.

The portfolio is being assessed for compliance with the amended REACH Regulation (Annex XVII) on microplastics.

The Stéarinerie Dubois works to reduce hazardous substances and has therefore chosen to stop the production of sugar esters, products associated with materials and waste classified as hazardous. It reduced the rate of hazardous waste by 26% between 2022 and 2024.

## 2. Product Life Cycle Assessment (LCA)

In 2023, the company launched a Life Cycle Assessment (LCA) approach using the Product Environmental Footprint (PEF) method, including pollution-related indicators (human toxicity, aquatic ecotoxicity,

acidification, particulate emissions, etc.). It is gradually rolling out the LCA tool throughout its portfolio.

## 3. Industrial water treatment system

Since 2003, our production sites in Scoury have had their own treatment plant, using biological processes in particular. The biological wastewater treatment plant allows effective treatment of effluents before discharge, in accordance with local regulations and ISO 14001 standards. As our discharges are in the natural environment of the Creuse, they are the subject of particular vigilance. They are subject to a self-monitoring system, for which the company Stéarinerie Dubois has received approval from the Water Agency. This self-monitoring system is subject to various

regulatory controls. It is also supplemented, for surface water, by samples and analyses upstream and downstream of our discharge. In 2023, our wastewater treatment plant underwent major preventive maintenance work to ensure the long-term effectiveness of its operation. Finally, 30% of the water treated by the plant's treatment plant is usually reused for its operation. In 2023, this reuse amounted to 17% due to the period of maintenance work.

## 4. Substitution of petro-sourced materials by bio-sourced alternatives

The development of plant ester products reduces the potential pollution associated with the use of solvents or ingredients from petrochemicals.

## 5. Independent third-party certification and control

The company Stéarinerie Dubois bases its environmental approach on a set of external certifications and controls, demonstrating its commitment to reducing pollution in a rigorous and transparent manner.

- Since 2015, the company has been ISO 14001:2015 certified, an international environmental management standard, which governs the management of environmental impacts, including those related to air, water and soil pollution. The company has its environmental management system and reporting audited, ensuring the reliability of pollution information, in particular through the ISO 14001:2015 standard. The scope of ISO 14001:2015 certification covers all our sites so that everyone feels involved in our environmental policy.

- It has also received Ecovadis Gold recognition for 7 consecutive years (score of 76/100 for 2024), including criteria relating to pollution, chemical substances and sustainable practices.
- To ensure the reliability of the data, it has had its carbon footprint (Scopes 1, 2, 3) validated by an independent third-party body (FINEXFI).
- In addition, the compliance of its products with REACH, CLP (Classification, Labeling and Packaging) regulations and the Nagoya Protocol is systematically monitored by its internal regulatory teams and verified during audits.

- The company is also a member of the Responsible Care program, the chemical industry's voluntary global commitment to safety, health and environmental protection.
- It is RSPO (Mass Balance and Segregated) SCCS certified for responsible sourcing of palm derivatives, and adheres to the United Nations Global Compact, which commits it to incorporate universal principles on human rights, the environment and the fight against corruption into its strategy.
- Finally, it actively participates in the CDP (Carbon Disclosure Project), with favorable ratings on the climate, forest and water components and solicits its own suppliers to report on the CDP Supply Chain Climate, Forest and Water.  
In each of the industries in which it operates, the company has recognized labels and certifications:
  - Cosmetics: Cosmos, Nature

## 6. Hazardous Materials Management

The Stéarinerie Dubois works to reduce hazardous substances and has therefore chosen to stop the production of sugar esters, products associated with materials and waste classified as hazardous. It reduced the rate of hazardous waste by 26% between 2022 and 2024. Specific procedures are in place for the management of hazardous substances. Prior to their entry into our production site, they are subject to a certification that allows us to verify their REACH status, including the conformity of the suppliers' safety sheets, and to specify the conditions of handling of the products once they arrive on our production site, whether for their storage or their entry into production. Thus, hazardous substances are the subject of post notices in order to specify the methods of handling (description of the risks and means of prevention and protection).

- Food Safety System Certification 22000, U, Halal
- Pharmaceutical: ANSM certificate raw materials for pharmaceutical use
- Industry: RAL – candles

These certifications form a solid basis allowing the company Stéarinerie Dubois to ensure complete environmental traceability and rigorous control of its anti-pollution policy.

In 2023, 17 products are NATRUE certified, 46 products are COSMOS certified and 2 products are Ecocert Detergence certified. The company is also certified RAL, the quality label of candles. The company applies also ISO 16128, a standard specific to the cosmetics industry that sets out guidelines for definitions and criteria for natural and organic cosmetic ingredients and products.

These products are traceable thanks to a specific labeling, their stock is managed electronically via an ERP. These products are subject to specialized treatment concerning in particular their safe disposal according to the dangerousness of the materials. All waste removals are recorded and traced to the final waste treatment. In the event of a shipment of hazardous materials, our Safety Advisor for the Transport of Hazardous Materials supervises the operations.

Finally, emergency management processes in the event of damage to people and the environment also include specific protocols for hazardous substances.

Any operator concerned by the use of these products must have completed and formally validated a validation of skills. Finally, teams are trained annually on the safe management of hazardous substances.

During the annual safety week organized in the company and for 2024, all operators participated in an escape game on chemical safety.

**ESRS E3: WATER AND AQUATIC RESOURCES**

3.22 l of tap water per kg of finished product	8% water recycled or reused in processes	Note CDP (Water): B	CDP Supply Chain Water	472 m3 of water withdrawn
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**Ambition**

Aware of the impact of the chemical industry on water resources, Stéarinerie Dubois places water preservation at the heart of its environmental strategy. The company is committed to responsible and economical water management, both at its production sites and throughout its value chain. This commitment is part of its broader CSR policy aligned with the United Nations Sustainable Development Goals, including SDG 6 (clean water and sanitation). By minimizing its samples, improving the quality of its discharges and developing eco-efficiency, the company Stéarinerie Dubois seeks to limit its footprint on aquatic environments. It also intends to increase the transparency of its water-related data, as evidenced by its commitment to the CDP (water strand) program and its score obtained from its first evaluation in 2023.

**Commitments**

DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
CRITICAL	Optimize water management and industrial water treatment	Reduction of water consumption -20%	Audit of water uses, automated metering	1 prototype closed water reuse system	Reduction in water consumption > -20%
		Reuse of water treated by the treatment plant	Launch of projects, feasibility study	1 prototype closed water reuse system	Reuse of treated water ≥ 40%

- 1. Reducing water consumption in industrial processes**
- 2. Protection of aquatic ecosystems and prevention of pollutant discharges into watercourses**
- 3. Participation in the CDP – Water Disclosure**
- 4. Closed industrial water reuse system**
- 5. Exposure to water risks**

## **Actions and resources**

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### **1. Reduction of water consumption in industrial processes**

Water is very important for our activities and we are aware that we must work to improve our consumption. We have deployed intermediate meters to carry out an ever-finer analysis. The meters are read daily and consumption is closely monitored. In 2024, we commissioned an audit of our municipal water use by a specialized organization. Our goal is to identify the levers to reduce our consumption.

Stéarinerie Dubois systematically measures its consumption of municipal water for each kilogram of finished product. Process optimization actions are implemented in order to limit the volumes used.

We plan the installation of flow meters and the automatic collection of data to measure the use of groundwater. Groundwater is only used for cooling some of our equipment. Industrial wastewater is treated in our internal treatment plant.

### **2. Protection of aquatic ecosystems and prevention of pollutant discharges into watercourses**

The company has an industrial water treatment plant using biological processes, which allows effluent to be cleaned up before discharge. This ensures compliance with local standards and contributes to the protection of the surrounding aquatic environments.

The quality of the discharged water is regularly monitored to ensure compliance with local and international regulations. All water discharges are collected at a single discharge point into the river, which is sampled daily. The quality of the latter is checked internally using automatic samplers and laboratory tests. The standard effluent parameters measured daily are COD (carbon oxygen demand), pH, temperature and

total suspended solids (TSS). In addition, laboratory processing and analytical equipment is inspected annually by the authorities for approval. The data are transmitted monthly to the authorities. That's part of our environmental management system.

The quality of water withdrawals is monitored internally using an automatic sampler and laboratory analyses. Nitrates and phosphates are measured at least once a month. Pesticides and other priority substances are measured every five years. This last specific frequency was required by the authorities following a campaign of analyses.

### **Monitoring the temperature of the water being discharged**

Temperature sensors are installed to ensure continuous measurement of this parameter. The maximum temperature is defined by the regulations in force.

The treated water is reused for sludge treatment. The decline in sludge extraction in 2023 led to a decline in the reuse of treated water.

### **Educate employees about sustainable water use practices.**

Since the summer of 2022, employees have been regularly sensitized to more water-efficient processes, and daily attention to this theme.

The modification and adjustment of production campaigns also allows us to optimize our water consumption.

### **3. Participation in the CDP – Water Disclosure**

In 2023, the company participated for the first time in the CDP water management assessment, obtaining a B- grade, demonstrating the quality of its practices. In 2024, the company was able to value its progress with a score of B.

It is committed to continuing this transparency by sharing its progress with its stakeholders.

## **Objectives**

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- Reduce overall water consumption by 2030 through more efficient technologies
- Achieve a water reuse rate of more than 40% in industrial facilities.
- Ensure that 100% of water discharges meet environmental standards.
- These commitments and actions demonstrate a proactive approach to conserving water resources and protecting aquatic ecosystems.

### **4. Closed water reuse system**

In the medium term, our industrial experts will launch an innovation project aimed at operating in a closed circuit in order to use treated water as part of auxiliary production equipment.

### **5. Exposure to water risks**

Our production site is located on the edge of Creuse, sub-tributary of the Loire. The flow of the river is regulated upstream by the Eguzon hydroelectric dam. In the event of an exceptional phenomenon, an active

warning system by the dam manager allows production equipment to be placed in safety. Our storage site and part of the production are

located on a relief, the continuation of the activity is thus guaranteed. Finally, all new industrial investments are designed to prevent flooding.

#### **ESRS E4: BIODIVERSITY AND ECOSYSTEMS**

<b>99.7% of palm products sold certified RSPO Mass Balance</b>	<b>97% of mills traced in the palm sector</b>	<b>SPI (Sustainable Palm Index): A+</b>	<b>1749 ha of forests restored/protected</b>
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#### **Ambition**

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Located in the heart of the Brenne Regional Natural Park, Stéarinerie Dubois is particularly sensitive to biodiversity issues. The company is committed to preserving ecosystems in its areas of establishment and throughout its value chain, in line with its policy of “zero deforestation”, sustainable management of plant raw materials and respect for the rights of local communities. It seeks to limit its impact on natural habitats and actively support agricultural and industrial practices that respect biodiversity. This commitment is based on sectoral collaborations, such as its participation in the Association Chimie du Végétal and the ASD (Action for Sustainable Derivatives) collective, which aims to transform the production of plant raw materials while respecting ecosystems. Its strategy is also aligned with the Sustainable Development Goals, including SDG 15 (life on land). Committed to the fight against deforestation in complex supply chains for the past ten years, the company capitalizes on traceability processes already in place while accelerating to meet the regulatory requirements and expectations of its customers.

## Commitments

DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
HIGH	Preserving biodiversity and combating deforestation	100% palm and castor certified Mass Balance	100% palm traceability + maintaining % MASS BALANCE	100% traceability palm and castor + maintaining the % level Mass Balance	Certified all critical MP supply chains, integrated biodiversity indicators
		Measures of the impact projects on the production chains of plant raw materials	Support local project reforestation KALEKA	Palm and ricin project support	Support for strategic supply chains deployed

1. Preserving biodiversity in areas close to industrial sites
2. Raising awareness on biodiversity issues
3. "Zero deforestation" policy in the supply chain
4. Support for regenerative agriculture to restore soil and biodiversity
5. Membership in the ASD collective and the ASD Impact fund
6. Enhanced traceability of plant supply chains

## Actions and resources

### 1. Preservation of biodiversity in areas close to industrial sites, in particular in the Brenne Regional Nature Park

The company regularly monitors environmental impacts on local ecosystems. The production unit of Stéarinerie Dubois and its logistics site are located in a preserved area of the Indre department, in the heart of the Brenne Regional Park. Reducing our impact on the environment is a priority and is the subject of a policy of continuous improvement.

Biodiversity inventory: In 2020, as part of a project to extend its logistics site, Stéarinerie Dubois commissioned the Institute of Applied Ecology to carry out an assessment of the impact on fauna and flora due to our location in the Natura 2000 area. The field investigations carried out by experts, targeted the species and natural habitats of the studied area.

Flora: Of the 76 species identified, none are of Community interest or regionally/nationally protected. Only two rare plant species have been identified, but in very small quantities.

Wildlife: Wildlife inventories have focused on species of Community interest that may be present on the site, especially birds. The only species of Community interest observed during the surveys is the Alouette lulu (*Lullula arborea*). For this species, the project entailed a risk of

## **2. Raising awareness on biodiversity issues**

In 2021, we launched QHSE news, an internal newsletter that informs employees about environmental and safety actions. In 2023, the Communication dealt with the reporting of events with possible

## **3. “Zero deforestation” policy in the supply chain**

For more than ten years, the company has been applying a strict no-contribution policy to deforestation, in connection with the RSPO Mass Balance certification for its palm derivatives. This policy also includes the protection of peatlands and areas of high conservation value.

Our goal is to achieve 100% traceability to plantations by the end of 2025 in order to reach the maximum Deforestation Conversion Free (DCF) rate.

## **4. Support for regenerative agriculture to restore soil and biodiversity**

In 2023, the company supported the transition of a farm in Vienna to regenerative, input- and water-efficient and soil-friendly agriculture through a partnership with RESOIL. This contributes to soil revitalization, better water management, carbon sequestration and sustainable value creation for local farmers.

Significant co-benefits are recorded as 51% reduction in the risk of soil erosion, 18% reduction in fuel consumption, 56 hectares

destruction of non-mobile individuals (eggs, young) in the event of nesting on the right-of-way. A measure of the time lag of the works has therefore been adopted, for a start-up outside the nesting period. The project also involved loss of breeding habitat by right-of-way. However, the site being located in the heart of the Brenne Regional Park, the availability and quality of favorable habitat in the surrounding area is important, making the impact of the project minimal.

consequences for safety and/or the environment. An essential step in continuous improvement, event recording allows us to search for causes, implement actions and think about solutions for improvement.

Since 2024, we have been collaborating with our suppliers and moving forward with our in-house team of experts from different fields. Our goal is to deploy new processes for compliance with the evolving regulations related to the various agricultural commodities (RDUE / Regulation on Imported Deforestation) including the palm sector as well as to continue to support the transition to the UN 2030 Agenda.

Our zero deforestation policy and sustainable sourcing charter apply to all agricultural commodities in our value chain.

dedicated to plant cover, 48% increase in crops rich in plant protein, 2000 linear meters of hedges.

This initiative is part of the evolution of our climate policy. Stéarinerie Dubois supports the conversion of farms to regenerative practices favorable to biodiversity (crop rotation,

plant cover, reduction of inputs). This contributes to the creation of carbon sinks and soil revitalization.

The company also supports ecological restoration initiatives, such as the KALEKA Mosaik Initiative project in Indonesia.

### 5. Membership in the ASD collective and the ASD Impact fund

As an active member of the ASD collective, the company contributes financially to field projects in sensitive production areas (e.g. Indonesia),

in particular to train smallholders in sustainable practices, restore forest ecosystems and protect local wildlife.

### 6. Enhanced traceability of plant supply chains

With tools like Nusantara Atlas, Stéarinerie Dubois ensures the traceability of palm plantations, thus limiting the risk of supply from areas of high biodiversity or protected areas. A list of mills is also published annually and checked.

the plots from which the oil palm fruits are sourced before multiple processing to the stage of palm derivatives.

As part of its compliance with the EUDR, the company will have a specialized tool that will be able to carry out real-time due diligence on

LCA integrating the impact on biodiversity (land use, etc.). Data is published and shared with stakeholders.

## Objectives

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- Support local initiatives to preserve biodiversity.
- Reduce the overall environmental footprint of industrial operations.

## ESRS E5: RESOURCES AND CIRCULAR ECONOMY

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98% of waste recovered	100% of products available in Mass Balance (RSPO)	Products available soon in MB Success Code	LCAs launched on our product portfolios	17 plant supply chains
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## Ambition

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The company Stéarinerie Dubois adopts an approach of optimizing its resources in a circular economy logic, aiming to reduce the consumption of raw materials, limit waste, extend the life of materials and promote their recovery. Committed for several years to the transformation of its industrial model, the company integrates these principles into its CSR strategy through the eco-design of its products, the recovery of its co-

products and the responsible management of its waste. It favors renewable raw materials, develops bio-based esters from green chemistry, and aims to minimize its environmental footprint over the entire life cycle of products. This approach is guided by the UN Sustainable Development Goals.

## Commitments

Transition to a circular economy by increasing waste recycling and recovery.

### Circular economy (Incoming materials)

DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
CRITICAL	Optimize resource utilization	20% recycled packaging or with an improved environmental footprint	Implementation of a study or a project to master plastic packaging	Evaluation of end-of-life packaging at our customers	Reassessing ambition to increase the rate
		Biobased raw materials as a substitute for materials of fossil origin	50% organic sourced materials	55% organic sourced materials	60% organic sourced materials

### Circular economy (waste, effluents, recycling)

DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
CRITICAL	Optimize waste and effluent management, maximize recovery and recycling, limit resource losses	Waste recovery rate >98%	Maintaining waste recovery >98%	Search for alternatives to incineration with energy recovery	100% recovery (0 waste incinerated with energy recovery)
		Reduction of waste generated	Audit and improvement plan	Reduction of waste generated -10%	Reduction of waste generated -20%
		Development of low-carbon processes	Creation of a methodology team and audits of	2 major processes optimized	All major processes optimized

			industrial processes carried out		
<b>Circular economy - Customer products and services (eco-design, diversification)</b>					
DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
<b>CRITICAL</b>	Develop low-impact products, diversify the portfolio, and integrate systematic eco-design	100% new eco-designed products	Introduction of LCA in R&D projects	Systematic eco-design of all new products	New 100% eco-designed products

1. **Substitution of fossil materials by renewable plant materials**
2. **Ecodesign of products and development of biodegradable esters**
3. **Implementation of Life Cycle Analyses (LCAs)**
4. **Digitalization and traceability of material flows**
5. **Waste recovery (reuse, recycling, agricultural recovery) Digitalization and traceability of material flows**
6. **Development of low-carbon processes**
7. **Improved environmental footprint packaging**

## Actions and resources

### 1. Substitution of fossil materials by renewable plant materials

Stéarinerie Dubois relies on plant chemistry to gradually replace petrochemical ingredients with renewable alternatives that are more environmentally friendly.

### 2. Ecodesign of products and development of biodegradable esters

The new ingredients developed are designed to have a low environmental footprint: better biodegradability, low toxicity, lower resource consumption. This translates into the development of more

efficient and sustainable technical solutions. Since 2023, we have chosen to stop the production of sugar esters and contributed to the structuring of the castor supply chain.

In 2023, we adopted recycled drums on one category of our product portfolio and increased the size of certain production batches, to reduce the number of washes and water consumption. Our Research and

Development carries these requirements of sobriety in foresight and applied research.

### **3. Implementation of Life Cycle Analyses (LCAs)**

LCAs assess the environmental impact of products throughout their life cycle (production, use), including resource consumption (water, energy, raw materials) and waste management.

### **4. Digitalization and traceability of material flows**

The integrated ERP system in place since 2003 allows complete traceability of material flows, facilitating optimization of consumption and circular management of resources used.

### **5. Waste recovery (reuse, recycling, agricultural recovery)**

The industrial waste recovery index stands at 98% for 2024. Although we aim for 100%, our activities occasionally generate small quantities of specific waste (laboratory reagents, maintenance products for example), which cannot be recovered. For example, some of the sludge from water treatment is reused in agriculture, in accordance with health and environmental standards.

A person is in charge of the internal sorting of waste and its reorientation on the different waste streams on a full-time basis. Sorting instructions are distributed to the various sites of the company within the scope of ISO 14001 certification.

As part of its industrial processes, the company recovers excess raw materials that are then reused in manufacturing processes. Bulky packaging such as IBCs are cleaned and re-used on site.

### **6. Development of low-carbon processes**

The company is gradually renewing its production equipment. Its efficiency requirements in terms of resource consumption control are driven on the new reactors. In parallel, a team of manufacturing process

specialists is being set up. It will ultimately optimize all our processes and reduce the use of resources needed for production.

### **7. Improved environmental footprint packaging**

The company aims to improve the control of its packaging sector by continuing to deploy new alternatives. For some of its products, the industry sector offers metal drums made from recycling. In 2024, a new alternative project to iron drums with an improved CO<sub>2</sub> footprint was

launched. These alternative proposals must also meet the desire of customers to make progress in reducing their own environmental footprint.

## Objectives

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- Achieve a waste recovery rate above 98% by 2030.
- Reduce the overall consumption of non-renewable raw materials.
- Develop more initiatives to integrate the circular economy into all aspects of the supply chain.

## SOCIAL

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In a context of ecological, digital and regulatory transition, the company Stéarinerie Dubois claims that its performance is based primarily on the commitment, health and development of its employees. The company adopts a social approach based on respect for human rights, safety at work, equal opportunities, quality of professional life and upskilling. Its social policy is directly aligned with several United Nations Sustainable Development Goals, including SDG 5 (gender equality), SDG 8 (decent work) and SDG 10 (reducing inequality). Through its "7+ Generations for 2050" plan, the company Stéarinerie Dubois develops an ethical and sustainable working environment, while supporting its employees in the face of profound changes in the business lines.

### ESRS S1: ENTERPRISE-SPECIFIC WORKFORCE

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## Ambition

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Stéarinerie Dubois places the health, safety and professional development of its employees at the heart of its social strategy. The company is committed to ensuring a safe, fair and stimulating working environment, ensuring the protection of its employees, the promotion of diversity, continuous training, and respect for fundamental social rights. It adopts a proactive policy of preventing occupational risks (physical and psychosocial), while ensuring that a constructive and

transparent social dialog is maintained. Recognition of performance, internal promotion, and work-life balance are also key areas of HR policy. All these commitments are part of a responsible human development dynamic, essential to the company's sustainability.

Our human resources policy focuses on health and safety at work, the professional development of our employees, the promotion of diversity,

continuous training and the integration of young people through work-study programs.

The company Stéarinerie Dubois develops a social policy based on the valorization of the human being, transparency and respect for fundamental rights.

## Commitments

DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
CRITICAL	Ensuring a safe, inclusive and attractive working environment	Zero serious accidents	All new investment projects Safety by design	Implementation of monitoring % of CAPEX invested in security	Tracking % of CAPEX invested in security
		Index equality pro >92/100	92/100	94/100	98/100
		100% of ISO 45001 certified production sites	100% trained employees security	ISO 45001 certification	Renew ISO 45001 certification

1. Working conditions
2. Enhanced health and safety
3. Social dialog and respect for human rights
4. Continuing education and professional development
5. Diversity and inclusion

## Actions and resources

### 1. Working conditions

- Conditions of employment

Job definitions are aligned with the needs of the various processes, validated by the heads of the departments concerned, the Head of Human Resources and the Management. When the skills are present

internally, before any external dissemination of the job offer, the job proposal is subject to intra-company dissemination in order to offer employees opportunities for internal mobility. The recruitment process

is based on the type of position targeted, directly or through a recruitment agency, the company covering the costs of external agencies. It is at the end of the recruitment process that the various legal

- **Career Management**

The company offers, to the extent of its possibilities, positions in internal mobility. It offers its employees the opportunity to carry out specific professional training every year in order to increase their skills. It is mainly in the context of the annual interview carried out each year-end

- **Remuneration**

Stéarinerie Dubois has made strong commitments to respect human rights, pay equity and compliance with social legislation. The Ethical Charter of the company Stéarinerie Dubois affirms the commitment of the company to respect all the legislative provisions relating to human rights and labor legislation, without discrimination, and in compliance with the salary and social benefits schedules resulting from the National Collective Agreement of Chemical Industries. The salary grid is officially posted internally. The company has adopted an attractive remuneration policy by going beyond the salary scale of the collective agreement. Its remuneration policy is intended to be fair, based on recognition of performance, internal fairness and consistency with market practices.

### **Decent Wage**

The company offers remuneration above the chemical minima, the latter being above the legal minima. In addition, the estimation of local living wages for our sites, for a single person, allowed us to calculate the gap

Sources:

<https://www.helloworkplace.fr/salaire-decent-france/>

<https://www.helloworkplace.fr/barometre-salaires-hellowork-2025/>

<https://www.insee.fr/fr/statistiques/6960169>

elements relating to the identity of the candidate are checked, in particular his age, ability to work on French territory, no document being kept.

by the employee and his manager that the need for training is established. Each employee can benefit from professional and personal development training, in addition to mandatory health and safety training.

The company practices a social policy of inclusion of people with disabilities. Participation enables our employees to be involved in the development and success of the company. Employees also have a time savings account.

Our human resources policy also includes adequate social protection schemes in terms of health care costs, salary maintenance and pension provision. Since 2018, a collective retirement savings plan (PERCO +) has enabled all voluntary employees to build up savings with the help of the company. In 2022, in order to reward employee commitment, we distributed the value-sharing premium (PPV). It was renewed in 2023 and 2024.

between practiced wages and local living wages. The gap was analyzed as being in favor of the employee for 100% of our employees. Gap = Wage Practiced – Local Living Wage.

## 2. Enhanced Health and Safety

- **"Zero Accidents" objective to ensure employee safety.**
  - **The implementation of the health and safety policy of Stéarinerie Dubois has long been ensured by our HSE Coordinator. In order to support the development of our actions in favor of the environment and the maintenance of a high level of safety on our production site, we have decided to split these missions into two separate positions.**
- In 2024, the HSE Coordinator evolved into the position of Energy Environment Coordinator and we welcomed a Security Coordinator.**

The company applies strict safety rules, with a policy based on prevention, training and control of facilities.

The Health and Safety policy is based on two fundamental principles: everyone must be a committed player in occupational health and safety. Compliance with safety rules is a non-negotiable imperative. To ensure a safe working environment, the facilities are controlled by approved organizations. Fire protection means are also put in place: sprinkling, CO2 extinction, commissioning of multi-gas detectors (O2, CO, H2S and explosimeter). The employees concerned are equipped with protective glasses adapted to their eyesight.

Since July 2021, we have been accompanied by a firm specializing in corporate security. Numerous field safety visits were also organized, including to the factory. Despite these ongoing efforts, the number of workplace accidents increased in 2023. To strengthen our safety culture and its ownership by all employees, we have created a safety coordinator

- **Personal and collective protective equipment**

Employees at production sites are equipped with multi-hazard personal protective equipment (PPE). These are selected in light of our maximum guarantee requirement in relation to the risks listed. Some PPE is customized. Thus, the employees concerned are equipped with

position dedicated exclusively to this subject. It is as a result of this collective effort that work-related accidents with stoppages were reduced to 3 in 2024.

To eliminate manual handling steps, the company Stéarinerie Dubois invested in a palletizing robot for the pelletizer station. By supporting the handling of cartons and containers, the new palletizing robot significantly improves ergonomics for palletizing operators. The robot palletizer also enhances safety, in a position where heavy loads and repetitive movements generate fatigue and can lead to musculoskeletal disorders or accidents. With automation, the added value of the operators is shifted to the supervision of the robot's work. In November 2023, this investment from Stéarinerie Dubois received the "Responsible Chemistry" trophy, organized by France Chimie Ile-de-France and France Chimie Center-Val de Loire, in the "occupational health" category.

protective glasses adapted to their vision. Since the first half of 2025, and following sound intensity measurements decided by the CSSCT and operated by occupational medicine, exposed

employees have been equipped with earplugs made to measure, based on the footprint of their ear canals.

Furthermore, Stéarinerie Dubois favors collective protection equipment when it is suitable and feasible. For example, in the presence of dust or

- **Equipment safety inspections or audits**

Audits and inspections of equipment are carried out by approved bodies in accordance with the periodicity of inspections, specific to each

- **Prevention of Musculoskeletal Disorders (MSDs) and Ergonomics**

Targeted investments (robot palletizer, electric hoists) have been made to lighten the physical load on risky stations, particularly in production. These devices aim to prevent MSD and improve working conditions.

The principle of the possibility of using temporary assistance for specific tasks in the event of occasional overload was recalled. Finally, the new

- **Electric hoists dedicated to reactor loading**

The company Stéarinerie Dubois has also undertaken to equip its reactors with electric hoists, which are used to load the reactors. This equipment is being installed gradually; three reactors were equipped at

- **Fight against Psychosocial Risks (RPS)**

Internal working groups have been set up to assess PSR (mental load, social tensions), with bi-annual monitoring and corrective actions. Management training was also deployed to help managers manage teams in a caring manner.

After training the Head of Human Resources and the HSE coordinator in psycho-social risk assessment, Stéarinerie Dubois initiated working groups on this topic in 2021. Three times a year, they bring together employees with close professional constraints, in order to collectively identify points of attention. Using an analysis grid, the level of severity and frequency of risk factors is evaluated: workload, pressure on

smoke, local suction will be studied as a priority to dispense with the wearing of an individual respiratory mask.

equipment. Each verification is notified in a register and the periodicity is monitored by a tracking software.

investments for the creation of new laboratories, which will be launched in 2024 for the end of construction in the summer of 2025, will allow improved working conditions.

the end of 2023. These facilities avoid carrying heavy loads and prevent musculoskeletal disorders.

deadlines, tensions in social relations... When the risk is high, avenues for action are sought collectively. A monitoring committee reviews the action plan every six months. A recent change has revised the composition of the pair, associating the Logistics Team Leader - alternate member of the CSE - with the Human Resources Manager, both trained in psycho-social risk assessment. In this context, a management training was set up in 2024 to address the concerns of managers by equipping them to better manage the distribution of work in the team and the follow-up of the missions of each, while ensuring to prevent conflicts within the teams. In 2024, the Boulogne Billancourt based site prepared

for the relocation of its premises. The transition project has been designed with all employees and so that the teams are supported in this change. New modern and bright premises in a building offering services

### **3. Enhanced social dialog and respect for human rights**

Respect for human rights and labor, with membership in the UN Global Compact since 2017. The Social and Economic Committee (CSE) was established in 2019 (following on from the CSE and the CHSCT) and we promote in our exchanges a respectful, frank, sincere and constructive social dialog for the company and its employees. Regular exchanges are

- **Measures against violence and harassment in the workplace**

Since 2023, the company has implemented an internal code of conduct that allows it to refer to rules of good conduct in the context of interpersonal relationships. These rules are in line with the company's ethical charter. A sexual harassment referent has been appointed in the company and is regularly trained. Employees can report breaches of these rules confidentially through ethical alerts.

### **4. Continuing education and professional development**

The company Stéarinerie Dubois implements an annual training plan including health and safety, CSR issues, development of technical skills, and personal effectiveness. The courses are personalized and aim to promote internal promotion and autonomy. Every year, all employees are trained in CSR issues, including the fight against deforestation and our climate policy. In addition, each year, as part of the safety days, the employees of our various sites participate in specific training focused on prevention, health and safety. In 2024, 97.63% of employees participated in training or more. The 2024 training plan was notably structured around managerial skills – from taking up a position to improving practices – and days on the

and entertainment to employees will contribute to improving working conditions for teams based in Ile de France.

organized to deal with topics related to safety, working conditions, remuneration and diversity. Our updated ethical charter reminds us that respect for human rights applies both to the teams at Stéarinerie Dubois and to the staff throughout its value chain.

When alerted to a possible case of harassment, an internal investigation is systematically triggered. It is led by the Head of Human Resources, representing the Directorate-General, and a representative of the CSE. The investigation shall take place over a limited period of time in order to provide a rapid response to the parties concerned.

theme of positive communication. Numerous workshops were led by a training partner, promoting scenarios and the hot resolution of lived cases. The sales team and staff contributing to our decarbonization strategy have benefited from business training.

Annual progress interviews with the line manager as well as professional interviews allow us to listen to employees and work together on their professional development. We favor internal promotions, in particular by communicating most of our job offers to our employees. We also promote all forms of mobility: functional, transversal and geographical. Finally, we encourage the autonomy of employees for rich professional careers.

We contribute to the training of student trainees and apprentices with a possible recruitment objective. These actions are part of the "skills rocket" plan of the Stéarinerie Dubois, which has three levels:

1. **Introducing young people to our jobs**
2. **Enabling young people to experience our professions (internship or apprenticeship)**
3. **Enabling our employees to develop through training**



**Développer les compétences de nos collaborateurs**  
Chacun peut avoir une formation « métier » et une formation « soft skills » par an.  
... et offrir des possibilités de mobilité interne.

**Contribuer à la formation des étudiants Stagiaires et apprentis**  
... avec un objectif de recrutement si affinités

**Faire connaître nos métiers**  
Interventions dans les formations;  
- depuis les écoles des environs...  
- ...jusqu'aux formations d'ingénieurs



- **Make our professions known**

Discovering the richness of our activities and deconstructing preconceived ideas, in a context of a decline in the number of talents and a poorly known chemical sector, is a role that Stéarinerie Dubois has long fulfilled. Its teams are multiplying interventions in high schools, schools and universities. In 2024, our Formulation Laboratory Manager taught a one-day course on esters and their cosmetic application at the Faculty of Le Havre, followed by a cosmetic formulation workshop. In addition, accompanied by our Pharmaceutical Applications Manager, he was also able to give a course to pharmacy undergraduate students on esters and their applications in pharmacy at the Faculty of Poitiers.

Three other events marked the period:

- A visit to the Scoury factory was organized for the students of the Lycée Pierre et Marie Curie de Châteauroux. On the program: discovery of industrial tools and trades. This visit was also the

## 5. Promoting diversity and inclusion in teams.

Stéarinerie Dubois works to promote gender equality, the employment of seniors and the inclusion of people with disabilities. Specific developments have been carried out on the sites, and awareness-raising activities are carried out regularly. As the commitment to diversity is a fundamental principle of the Stéarinerie Dubois, we implement actions in favor of the employment of seniors, people with disabilities and

occasion for intensive exchanges on the themes of R&D, innovation, processes, the environment...

- As part of the "Cosmetology" module of the ATHENS program, we shared our expertise and passion for technological lipids dedicated to cosmetics with the students of AgroParisTech and Chimie ParisTech-PSL.
- We went to meet the students of the engineering cycle of the Higher School of Organic and Mineral Chemistry on the occasion of their Business Day. Presentation of our activities, networking and direct contact with future talents for this day rich in exchanges.

We also presented our activities to the students of the National School of Chemical Industries of Nancy (ENSIC) as part of the conference cycle "Industry, Environment & Society".

professional equality between women and men. We adapt workstations as much as possible, and look for solutions for employees with disabilities to help them stay in the workforce. We guarantee non-discrimination in hiring.

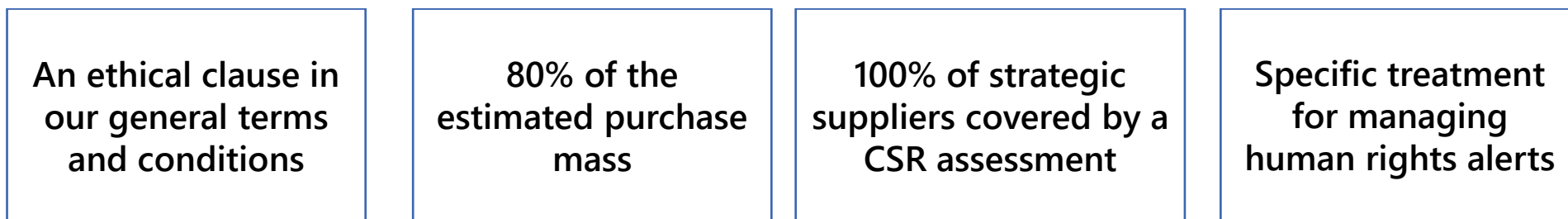
In 2023, to facilitate the integration of people with disabilities, we made various adjustments to Boulogne's premises, toilets and offices.

## Objectives

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- **Reduce the workplace injury rate to zero by 2030.**
- **Increase the number of hours of training on human rights and security.**
- **Develop more programs to promote inclusion and diversity.**

## ESRS S2: WORKERS IN THE VALUE CHAIN



### Ambition

In accordance with its adherence to the United Nations Global Compact, the company is committed to promoting human rights, decent working conditions, health, safety and the fight against all forms of forced or child labor among its suppliers, particularly in sensitive sectors such as palm oil or castor oil. It applies a sustainable sourcing policy, with clear ethical criteria. The aim is to ensure a responsible supply chain, aligned with the

principles of sustainable development and respectful of the dignity of workers, regardless of their country of origin. The 2025 update of our ethical charter highlights the principles of our commitment to human rights. The protection of human rights is also a requirement of our sustainable sourcing policy. It reflects our commitment to improving the social and economic conditions of workers in the supply chain.

### Commitments

DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
HIGH	Improving social conditions in the supply chain	Due diligence human rights of our supply chains	Human rights due diligence on 3 major/strategic supply chains	Human rights due diligence on 100% of our supply chains	Definition and implementation of the mitigation plan, remediation
		100% of MP and packaging purchase orders include social clauses (human rights and living wage)	General Terms of Purchase automatically included in ERP	Implementation of impact measurement	Tracking impact, tracking supplier progress

- 1. **Social conditions linked to the value chain**
- 2. **Economic conditions linked to the value chain**

## **Actions and resources**

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### **1. Social conditions linked to the value chain**

All suppliers are required to commit to a sustainable sourcing policy including strict principles. Indeed, this responsible procurement policy is structured around 6 axes including respect for human rights in accordance with the guiding principles of the United Nations for Business and Human Rights and a robust foundation of international standards and norms, including:

- > respect for labor law, including fair remuneration and the prevention of all forms of forced labor and modern slavery,
- > respect for children's rights,
- > respect for the rights of communities,
- > respect for the right to health and safety at work,
- > respect for the right to gender equality,
- > prevention of any form of harassment at the workplace and/or in the workplace.

### **2. Economic conditions linked to the value chain**

Our responsible procurement policy also includes an action axis for a positive socio-economic impact for communities. For example, in the palm supply chains, where 40% of production volumes are handled by small-scale growers, we support them by including them in the global palm oil derivatives supply chains. We are also committed to supporting training in good agricultural practices and increasing their income based

on yields and multiculturalism. As part of our roll-out of purchases of Mass Balance Success Code certified castor derivatives, we are also contributing to a 25% increase in crop yield and an overall 30% increase in income compared to conventional farming among farmers certified according to the Success Code.

## **Objectives**

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- Strengthen human rights awareness and training for all employees.
- Achieve full compliance with international human rights standards in the supply chain.

As part of its annual CSR training, Stéarinerie Dubois raises awareness among all its employees about human rights and the prohibition of child labor, particularly in the agricultural sectors from which it sources raw

materials. In the event of alerts of human rights violations, child labor, forced labor or human trafficking, existing alert management procedures apply. In case of alerts on its supply chains, depending on

the sector concerned, the investigation is conducted in its entirety by our teams or taken care of for the palm supply chain by the Task Force of an external entity (Action for Sustainable Derivatives). In the latter case, the third-party organization represents different suppliers in the context of a collective action to have more impacts and responsiveness upstream in the sector.

In the specific context of the supply of mineral derivatives from countries affected by armed conflict, the company has set up a verification

process. Although this supply is marginal and represents less than 1% of annual volumes, an annual verification of the Conflict Minerals Reporting Template document is conducted with suppliers. This document is developed by the Responsible Minerals Initiative (RMI), which facilitates the transfer of information along the supply chain regarding the country of origin of minerals as well as the foundries and refineries used.

### **ESRS S3: AFFECTED COMMUNITIES**

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**549 inhabitants in the municipality of Ciron**

**115 employees in Indre**

**2,000 small producers certified via ASD Impact**

**Support for vulnerable population groups**

### **Ambition**

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Stéarinerie Dubois affirms a strong commitment to the local communities and territories in which it operates or over which it exercises influence through its supply chains. It strives to minimize any negative impact of its activities, while promoting positive local development, particularly in rural and agricultural areas where plant raw materials are grown upstream of its plant supply chains. As a company

located in the heart of the Brenne Regional Natural Park, it bears a special responsibility for its territory. Internationally, it promotes the economic inclusion of small producers and dialog with communities. Its commitment is guided by the UN Guiding Principles on Human Rights and Corporate Social Responsibility (CSR), as well as its participation in collective field projects with high socio-environmental impact.

## Commitments

DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
SIGNIFICANT	Maximize positive impact, minimize nuisance	100% industrial projects with local consultation	Local dialog, projects access to water	Community Impact Fund, social indicators monitored	Enhanced social acceptability
		2 impact projects/year	Expanding participation in carbon sequestration	100% of the castor sector in Mass Balance	2 projects in the Center Val de Loire region

1. **Projects with positive impacts**
2. **Consideration of the interests of local residents**

## Actions and resources

### 1. Projects with local positive impacts

While the markets of Stéarinerie Dubois are global, the company is proud of its products "made in France". Our territorial anchorage in the

- **Local investment in the education of children and students**

Stéarinerie Dubois multiplies interventions within high schools, schools and universities. Objective: to discover the richness of our activities and deconstruct the received ideas, in a context where the people trained in our trades are few and where the chemical sector is poorly known. Two visits to the site with students from the Lycée Blaise Pascal de Châteauroux and the Lycée Pasteur du Blanc were an opportunity to discuss the themes of chemistry and sustainable development. Finally, various interventions in schools and associations were an opportunity to strengthen the reputation of Stéarinerie Dubois and to make known our

heart of a rural region is part of our DNA and we regularly get involved in various regional events.

expertise: our Executive General Manager, Hervé Plessix, spoke to ENSIC as part of the cycle of conferences "industry, environment & society", Chimie ParisTech for a course on cosmetology. In addition we contribute to the training of students, our Application Laboratory Manager has intervened in the context of courses at the universities of Le Havre and Poitiers. In parallel to these meetings with students, Stéarinerie Dubois was also present at the skills and employment festival organized in Châteauroux in October 2023, to meet young people looking for work.

- **Support for vulnerable population groups**

- Support for small producers

Stéarinerie Dubois contributes financially to the ASD Impact fund, which supports social and environmental projects in Indonesia. The goal is to certify more than 2,200 smallholder farmers, establish regenerative

agriculture on 650 hectares, and protect 6,500 hectares of natural forests, while promoting the economic development of local communities.

- Inclusion of small holders

Through its RSPO and Sustainable Castor Association commitments, the company ensures that small producers are included in its supply chains, with support for training, traceability, and access to sustainable markets.

- Support for the agricultural sector

Since 2023, we have been financially supporting a young farmer as part of his regenerative agriculture transition project.

- Support for vulnerable women

As part of a plant supply chain and a customer-supplier partnership, the company has been supporting seed-collecting women's cooperatives in India for 7 years through a premium purchase price mechanism.

- Respect for land rights and indigenous communities

As part of its "zero deforestation" policy, Stéarinerie Dubois is committed to respecting legal, community and customary land rights, in particular

through the free, prior and informed consent of communities before any project involving their land.

- Support for the music festival along the Indre

Very involved in its economic, environmental but also cultural ecosystem, Stéarinerie Dubois supported the third edition of the festival "Musique

au Fil de l'Indre". The opportunity to bring together music enthusiasts of all levels: young students, graduate teachers and renowned artists.

- **Promoting economic activities in the Brenne Regional Park**

For many years, Stéarinerie Dubois has supported the Initiative Brenne association, which promotes the economic fabric within the Brenne Regional Park, where we are located. As part of this, a visit to the factory was organized in 2023.

## 2. Consideration of the interests of local residents

- **Noise nuisance**

Noise measurements at the property limit are carried out regularly to measure the noise impact of our activities on local residents.

### Objectives

- Strengthen collaboration with local communities to develop more beneficial initiatives.
- Ensure that all industrial activities respect human rights and minimize their impact on surrounding populations.

### ESRS S4: CONSUMERS AND END-USERS



### Ambition

As a B-to-B manufacturer of products used in the cosmetics, pharmaceutical, agri-food and industrial specialties sectors, Stéarinerie Dubois places a central importance on the safety, quality and transparency of products intended for end users. The company is committed to designing safe, traceable products that comply with current regulations (including REACH, CLP, Cosmetic Regulations and Pharmaceutical Standards), while promoting sustainability and health. It

also anticipates growing customer expectations for transparency on the origin, composition and environmental impact of products. Through its involvement in approaches such as Life Cycle Analysis (LCA), green chemistry and the development of bio-based ingredients, it actively contributes to improving the overall performance of end products used by consumers.

### Commitments

DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
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<b>SIGNIFICANT</b>	Guarantee the health, safety and information of customers and innovate for safer products	20% of revenue from new or low-impact products	ANSM certificate, petrochemical MP substitution	Systematic eco-design new products, open innovation customers	100% eco-designed portfolio
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- 1. Safety and quality of products**
- 2. Strict regulatory compliance**
- 3. Certifications at the service of our customers' expectations**
- 4. Product Recalls**

## **Actions and resources**

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### **1. Development of safe and non-toxic products**

The company ensures that its products are free of CMR substances, listed endocrine disruptors. Its portfolio is being revised to anticipate future restrictions (Annex XVII REACH and microplastics). Promote full transparency in communication with consumers, including on environmental and social aspects of products. The company provides precise information on the traceability of its ingredients (plant origin,

RSPO, Mass Balance, etc.) and provides detailed technical data sheets for each product. Ingredients are evaluated using the PEF method to calculate their overall impact, including human health, toxic effects, ecotoxicity, and particulate matter emissions.

This allows customers to formulate safer and more responsible products.

### **2. Strict regulatory compliance (pharmaceutical, cosmetic, food)**

The products are developed and marketed in accordance with European regulations (REACH, CLP, Cosmetic Regulation, Pharmaceutical Regulation, European Food Safety Regulation). Pharmaceutical excipients are registered with the ANSM, our production site is subject to regular inspections. In 2023, 17 products are NATRUE certified, 46 products are COSMOS certified and 2 products are Ecocert Detergence certified. The company is also RAL certified, the quality label of candles. As part of our international rollout, our products are registered in accordance with local regulations. Thus the registration of our range of

cosmetic products for China is completed. The portfolio of pharmaceutical excipients for China is currently being registered. The company also offers UK customers products registered under REACH UK regulations.

An application laboratory allows the co-development of formulations with customers, ensuring efficiency, safety and regulatory compliance. Customer trainings are also organized to improve ownership of the proposed solutions.

### 3. Certifications at the service of our customers' expectations

For their cosmetics as for their food, consumers have new requirements regarding the composition of products: more naturalness, more bio, more traceability, less controversial raw materials. Apps available on smartphones give them immediate access to this information. Our transparency policy is aligned with the demand for consumer visibility. Our product innovations and certifications are proof of this. In order to meet the different demands of our customers, we have chosen the following standards. NaTrue offers three levels of certification that correspond to a rigorous definition of natural and organic cosmetics. NaTrue joined the Roundtable on Responsible Palm Oil (RSPO) in 2020. We are closely monitoring developments in various consortia such as the Green Impact Index (G2I) and the EcoBeauty Score (EBS) regarding the environmental scoring of cosmetic products. The first developed a

method for assessing and displaying the environmental and societal impact for all sectors of activity (except medicines). In July 2023, it announced the publication of its reference framework under AFNOR SPEC 2215. The second aims to create a common system for assessing and rating the environmental impact of cosmetic products. A public consultation is underway in 2024 to gather the views of different stakeholders before publication. The results of the life cycle analysis of our products can feed the tool deployed by each of our customers. A new certification to develop the candle market: A candle certified by the RAL label is guaranteed non-toxic and environmentally friendly, which corresponds to our offer of waxes and esters 100% natural base.

### 4. Recall Procedures

Traceability control thanks to its ERP tool and batch management procedures allow the company to quickly deploy product recall procedures if necessary.

## Objectives

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- Develop more sustainable and environmentally friendly products to meet growing consumer expectations.

The Stéarinerie Dubois offers products to its industrial customers (paints, construction, etc.) that will meet the expectations of consumers. Through its proposals for more sustainable products, as an alternative to fossil

products, it meets the expectations of the final market for products that are more respectful of man and the environment.

## GOVERNANCE

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Responsible governance is the cornerstone of the Stéarinerie Dubois CSR commitments. The company is developing a governance model aligned with its historical values of transparency, ethics and the long term. Its approach is based on a human-sized family management structure, expanded strategic advice and constant dialog with internal and external stakeholders. The entire governance is designed to guarantee the integrity of decisions, prevent risks and ensure sustainable and inclusive management of the company, in line with its positive impact mission.

The company strives to structure governance aligned with its human and sustainable values, integrating environmental, social and responsible conduct issues into all its decision-making processes. It ensures the implementation of cross-cutting CSR management, the prevention of ethical risks and transparency towards its stakeholders. As a member of the Global Compact and the Responsible Care program, it formalizes its commitments through internal policies, alert systems, and the gradual integration of a CSR risk mapping. Its governance aims at sustainable, shared and controlled transformation at all levels of the organization.

### ESRS G1: BUSINESS CONDUCT

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**1 ethical clause  
in the Terms and  
Conditions**

**1 management  
system for  
anonymous  
ethical alerts**

**1 third party  
assessment  
system**

**Annual  
formation of the  
Management  
Committee**

**75% of employees  
trained in  
information  
security**

### Ambition

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Stéarinerie Dubois is committed to preventing, reducing and controlling pollution generated by its industrial activities, in order to protect human health, ecosystems and the quality of natural environments. Its environmental policy is based on a rigorous approach to regulatory

compliance, combined with a desire to go beyond minimum requirements for chemicals, air emissions, releases to water and soil pollution. This ambition is accompanied by precise monitoring of pollution and concrete actions to limit its impacts at the source.

## Commitments

DMA Score	Qualitative objectives	Quantitative objectives	< 2 years	2-5 years	> 5 years
CRITICAL	Integrating ESG into governance and ensuring ethics and transparency	100% Management Committee formed ESG	Code of Conduct, Anti-Corruption Training, DUBOIS ETHICS LINE	Diversity policy in governance	Exemplary ESG governance, CSRD reporting
		0 corruption incident	Stakeholder satisfaction assessment	ESG Risk Management Plan at the Executive Committee	Digitalization plan and mandatory training for all staff
CRITICAL	Securing and empowering the supply chain and ensuring compliance	100% major suppliers assessed ESG	Optimization of traceability tools with real-time toggle (satellite monitoring)	100% ESG rated suppliers	100% of our sustainable sourcing in line with our sustainable sourcing policy
		0 major supplier non-compliance	Full traceability of suppliers (origins)	Strategic Supplier Audits in Risk Areas	Audits of non-strategic suppliers in risk areas

1. Ethical governance
2. Integrity in practice
3. Responsible Procurement

## Actions and resources

Stéarinerie Dubois is committed to building ethical, inclusive and responsible governance, in the service of a sustainable and transparent

business model. It had adopted a zero-tolerance policy with regard to all forms of corruption, illicit payment or money-laundering. The

company ensures the clarity of its decision-making processes, the independence of the steering bodies, as well as the integration of environmental, social and ethical issues into its overall strategy. It promotes a corporate culture based on respect for human rights, the

## 1. Ethical and responsible governance

### • Ethical policy

The company is committed to conducting business with integrity, transparency and respect for human rights, with a formalized policy against corruption, conflicts of interest and illicit practices. An ethical policy has been formalized including principles against corruption, conflicts of interest, anti-competitive practices and human rights violations. It embodies the company's principles of respect, responsibility, integrity and performance. It applies to all employees, partners and suppliers.

In 2019, as part of our commitment to the Global Compact to fight corruption, we implemented a prevention policy, integrated into our CSR strategy. Our Executive Committee has been made aware of corruption prevention by experts. Risk mapping, carried out in-house by a specially trained employee, enabled the processes to be analyzed and the services

### • Ethics Alert System and Complaints Management Mechanism

A secure ethical alert system (DUBOIS ETHICS LINE) is in place to report any non-compliant behavior, accessible to all internal stakeholders. An anonymous alert channel is accessible online and a dedicated email address, allowing to report any behavior that does not comply with company principles (fraud, harassment, infringement of rights). This device respects the GDPR and the rights of the whistleblower.

Whistleblower protection is also implemented as part of our dedicated DUBOIS ETHICS LINE. The migration to a new version in 2023-2024

fight against corruption, social responsibility, and transparency towards its stakeholders. These commitments are reflected in the formalization of internal policies, the awareness of management teams and the implementation of monitoring and alert systems.

and personnel exposed to be identified. They have been trained every year since 2021. Since January 2022, our CSR Director has also been certified ISO 37001 Audit Manager. In 2022, we deployed the various corruption prevention tools as provided for in our action plan, such as gift and invitation procedures, sponsorship and sponsorship, third-party evaluation. Finally, a new code of conduct entered into force on 1 January 2023. At the same time, we also ask our co-contractors to commit themselves to our sustainable sourcing policy. The annual anti-corruption training brought together our exposed staff, the session including new employees attached to processes and functions considered at risk. 100% of new employees exposed to corruption risks are trained.

allows employees to have direct access from a mobile application guaranteeing anonymity. The absence of reprisals is governed by our internal code of conduct and our internal rules of procedure. Finally, the possibility of issuing alerts is directly open to external stakeholders through the specific address [grievance@stearinerie-dubois.com](mailto:grievance@stearinerie-dubois.com). Alerts from our external stakeholders regarding human rights violations in supply chains are subject to a specific process, particularly for the palm supply chain.

- **GDPR and Information Security**

Data security is the subject of constant investments. Together with a company specialized in cybersecurity, we ensure the continuous improvement of network segregation. The company implements information security best practices to protect the availability, integrity and confidentiality of data in accordance with applicable regulations, including the General Data Protection Regulation (GDPR). It implements policies and measures to protect its servers, networks and programs from cybersecurity. Its cybersecurity mechanism was audited in 2022 by a specialized network and security provider. In 2024, 2025 an external audit by the Statutory Auditors confirmed the effectiveness of the cybersecurity system. Finally, it regularly trains its teams on new threats

## **2. Integrity in our practices**

Stéarinerie Dubois is committed to preventing any situation that could generate a conflict of interest in the context of its activities, commercial relations or partnerships. The company expects its employees, suppliers and partners to behave transparently and fairly in order to guarantee the integrity of the decisions and commitments made. The Stéarinerie Dubois prohibits any practice that could unduly influence a professional or commercial decision by granting or receiving gifts, invitations or other personal benefits. The company ensures that the impartiality, loyalty and independence of its internal and external relations are preserved. Clear thresholds and rules for accepting or offering gifts and invitations, consistent with professional practices and legal obligations, have been defined. Any form of reward linked to contractual negotiation, tendering or strategic decision-making shall be prohibited. Employees are made

and individual best practices in cybersecurity. In 2024, 75% of employees were trained in cyber security.

The Stéarinerie Dubois ensures the protection of personal, professional and confidential information in the context of its relations with its business partners as stipulated in its ethical charter. It undertakes to comply with the applicable legal provisions, in particular the General Data Protection Regulation (GDPR), as well as any sectoral or local regulations in force. We collect, process and store information for a strictly necessary framework for contractual, technical and/or regulatory purposes. We implement technical and organizational security measures to prevent unauthorized access, loss, alteration or disclosure of information.

aware of the ethical management of non-contractual invitations and benefits. In its professional and commercial relations, the company acts in accordance with local and international laws applicable in all countries in which it conducts its activities, including OECD conventions, the French Penal Code, and commitments under the United Nations Global Compact. It prohibits any payment or benefit intended to unduly influence a decision, obtain or retain a contract, or facilitate preferential treatment. It refuses any illegal or suspicious payment or gift, regardless of its form, amount or frequency. Internal procedures for the prevention, control and reporting of risk situations, including through a confidential whistleblowing channel, have been put in place. Employees were trained in the risks associated with corruption, influence peddling and money laundering. The company undertakes to cooperate fully with the competent authorities in the event of an investigation or control related to these issues.

### 3. Responsible procurement

- **Ethical clause in supplier contracts**

The general terms and conditions of purchase include an ethical clause including formal commitments on labor rights, prevention of corruption, environmental protection and regulatory compliance.

- **Training of N+ suppliers through collective partnerships**

Small-scale castor and palm producers are trained in good agricultural practices, safety, resource management and labor rights, in connection with the RSPO and Success Code programs.

- **The sustainable sourcing charter**

Our sustainable sourcing charter sets out the principle of compliance in its 3rd pillar. The latter includes the fight against corruption, money laundering in all its forms and the financing of terrorism. It also recalls compliance with competition rules and customs regulations.

### Objectives

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- Enhance transparency in all governance practices.
- Achieve full compliance with international standards of ethics and risk management.
- Develop more initiatives to raise awareness of good governance principles among internal and external stakeholders.

## V. REPORTING PROTOCOL

### Glossary

ESG	Environmental, Social and Governance criteria assessed by financial analysts on CSR reporting
FTE	Full-Time Employees
Processing of personal data	Any operation or set of operations carried out or not carried out using automated processes, and applied to personal data, such as collection, recording, organization, structuring, storage, adaptation or modification, extraction, consultation, use, communication by transmission, dissemination or any other form of making available, reconciliation or interconnection, as well as limitation of processing, erasure or destruction;

### Contact for sustainability report

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CSR Director

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### Reporting Period

The reporting period is annual and runs from January 1<sup>ST</sup> to 31 December. The data cover 2024.

### Consolidation Scope

The scope of consolidation of CSR information in this report covers all the activities of STEARINERIE DUBOIS in France. The CSR scope is aligned with the financial scope of the legal entity STEARINERIE DUBOIS & FILS.

### Methodology

The process of collecting, tracing and processing qualitative and quantitative data related to important issues is carried out internally by the CSR team. This report includes forecasts, expectations and objectives, in addition to past and present facts, concerning STEARINERIE DUBOIS.

FTEs: the number of full-rate employees is determined by the number of employees present on December 31.

In addition, methods for the Carbon Balance Scope 3 calculation have been adjusted.

It should be noted that these are assumptions and judgments based on the information available at the time of writing of this report and that there is therefore a degree of uncertainty. As a result, future events may occur differently from the forecasts, expectations and plans outlined in this report. The data will therefore be updated in the future, if necessary.

### Reprocessing information

No restatement because this is the first CSR report of STEARINERIE DUBOIS according to the GRI standard.

### GRI Compliance Option

STEARINERIE DUBOIS has prepared its report in accordance with GRI standards for the period from January 1 to December 31, 2024. The content is in line with the principles and reporting requirements of GRI: 2021 standards. The reporting principles are essential to achieve a quality sustainable development report (accuracy, balance, clarity, comparability, completeness, sustainable development context, frequency and reliability). Each reporting principle includes a requirement, as well as guidelines on how to apply the principle.

MATERIALITY-Reporting, an auditing agency in ESG reporting and expert in GRI standards, qualified by GRI since 2013, assessed the compliance of the GRI content index of STEARINERIE DUBOIS, as well as that of all the references indicated in the sustainability reporting statement. The content is aligned with the reporting principles and requirements of GRI:2021 standards.

### **Verification of indicators**

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MATERIALITY-Reporting, an ESG reporting auditing agency, has audited the company's ESG reporting processes. The objective of the mission was to assess:

- The relevance of the information systems and indicators used: We examined the methodological framework, the definition and the selection of CSR indicators in order to verify that they faithfully and

comprehensively reflect the material challenges of the company. The adequacy of information systems with CSR monitoring and management needs was also assessed.

- Reliability of reporting processes: The collection, validation and consolidation mechanisms were audited. Particular attention was paid to the existence of internal controls, the traceability of information and the formalization of procedures, ensuring the reliability of consolidated information for CSR reporting.

At the end of the work and on the basis of the elements collected, the auditor confirms that the processes deployed by the company, as a whole, ensure reliable consolidation of CSR data and the relevance of the indicators mobilized, in accordance with good practices and regulatory requirements.

## ESG Indicators

A table of indicators is annexed to this report. It is aligned with the strategic roadmap and GRI standards.

GRI	THEME	UNIT	2021	2022	2023	2024	Evolution
<b>GENERAL INFORMATION</b>							
2-1	Turnover	K€	73,000	107,898	95,868	87,868	20%

GRI	THEME	UNIT	2021	2022	2023	2024	Evolution
<b>ENVIRONMENT</b>							
<b>E1 - ENERGY</b>							
302-1	Total energy consumption from fossil sources	MWh	26365	26468	23104	24066	-9%
302-1	Share of energy consumption from fossil sources	%	81%	83%	80%	79%	
302-1	Total nuclear energy consumption	MWh	5,792	5,061	3,988	0	-100%
302-1	Share of nuclear energy consumption	%	18%	16%	14%	0%	
302-1	Total energy consumption from renewable sources	MWh	562	389	1,754	6,305	1,022%
302-1	Share of energy consumption from renewable sources	%	2%	1%	6%	21%	
302-1	<b>Total energy consumption</b>	MWh	<b>32,719</b>	<b>31,918</b>	<b>28,846</b>	<b>30,371</b>	<b>-7%</b>
302-1	Intensity of energy consumption (MWh/ K€ turnover)	Ratio	0.45	0.30	0.30	0.35	-23%
302-1	Share of hybrid vehicles	%	5%	5%	20%	37%	
<b>E1 - EMISSIONS</b>							
305-1	Direct GHG emissions - Scope 1	Teq CO2	5253	5101	4905	5213	-1%
305-1	Biogenic Emissions	Teq CO2	N/A	N/A	N/A	29027	
305-2	Direct GHG emissions - Scope 2 (Location-based)	Teq CO2	212.8	211	189	328	54%
305-2	Direct GHG emissions - Scope 2 (Market-based)	Teq CO3	N/A	N/A	N/A	38	
305-5	<b>Scope 1 + Scope 2 emissions (Location-based)</b>	Teq CO4	<b>5466</b>	<b>5312</b>	<b>5094</b>	<b>5541</b>	<b>1%</b>
305-5	<b>Scope 1 + Scope 2 emissions (Market-based)</b>	Teq CO5	N/A	N/A	N/A	<b>5251</b>	
305-4	GHG emission intensity Scopes 1+2 Location-based (TeqCO2/ turnover)	Ratio	0.07	0.05	0.05	0.06	-16%
305-3	Indirect GHG emissions - Scope 3 category 1 purchased products and services	Teq CO2	62683	N/A	N/A	73562	17%
305-3	Indirect GHG emissions - Scope 3 category 2 capital assets	Teq CO2	335	N/A	N/A	211	-37%
305-3	Indirect GHG emissions - Scope 3 category 4 upstream freight transport and distribution	Teq CO2	3135	N/A	N/A	3938	26%
305-3	Indirect GHG emissions - Scope 3 category 5 waste generated	Teq CO2	1266	N/A	N/A	913	-28%

305-3	Indirect GHG emissions - Scope 3 category 6 business travel	Teq CO2	91	N/A	N/A	155	70%
305-3	Indirect GHG emissions - Scope 3 category 7 commuting	Teq CO2	174	N/A	N/A	190	9%
305-3	Indirect GHG emissions - Scope 3 category 9 downstream freight transport and distribution	Teq CO2	1778	N/A	N/A	1463	-18%
305-3	Indirect GHG emissions - Scope 3 category 15 investments	Teq CO2	324	N/A	N/A	458	41%
<b>305-3</b>	<b>Indirect GHG emissions - Scope 3 Total</b>	Teq CO2	<b>69786</b>	N/A	N/A	<b>80890</b>	<b>16%</b>
305-3	Indirect GHG emissions - Scope 3 UPSTREAM	Teq CO2	68008	N/A	N/A	79427	17%
305-3	Indirect GHG emissions - Scope 3 DOWNSTREAM	Teq CO2	1778	N/A	N/A	1463	-18%
305-3	Indirect GHG emissions - Scope 3 Transport	Teq CO2	4913	3145	2327	5401	10%
305-5	Scope 3 emissions intensity (Teq CO2/turnover)	Ratio	0.96	N/A	N/A	0.92	-4%
305-5	<b>Total Scope 1 + Scope 2 Emissions (Location-based) + Scope 3</b>	Teq CO2	<b>75252</b>	N/A	N/A	<b>86431</b>	<b>15%</b>
<b>E1 - ADAPTATION TO CLIMATE CHANGE</b>							
--	Weather/drought days (weather events)	Days	0	0	0	1	
--	Activities covered by an operational continuity plan	%	100%	100%	100%	100%	
--	Recorded climate events	Number	0	0	1	1	
<b>E2 - POLLUTION</b>							
305-7	Pollutant 1: COD	Tons	4.032	6.271	6.372	2.7	-33%
305-7	Pollutant 2: NITROGEN	Tons	0.588	0.741	0.387	0.347	-41%
305-7	Pollutant 3: PHOSPHORUS	Tons	0.256	0.283	0.266	0.557	118%
305-7	Pollutant 4: BOD5	Tons	0.348	0.483	0.47	0.095	-73%
305-7	Total weight of air pollutants	Tons	N/A	N/A	111.9	108	-3%
307-1	Alerts or regulatory exceedances per year	Number	0	0	0	1	
<b>E3 - WATER</b>							
303-3	Sampling: Surface freshwater, rainwater, wetland, river and lake water	M <sup>3</sup>	1,652	413	965	472	-71%
303-3	Direct debits: Third-party sources including municipal networks		47,186	43,591	34,303	41,809	-11%
303-3	<b>Total water withdrawals</b>	M <sup>3</sup>	<b>316,216</b>	<b>412,544</b>	<b>550,637</b>	<b>859,903</b>	<b>172%</b>
303-3	Water withdrawal in areas at risk of water stress	M <sup>3</sup>	0	0	0	0	
303-4	Discharges to surface waters	M <sup>3</sup>	312,847	415,563	564,054	876,632	180%
303-4	Water discharged under tertiary treatment	M <sup>3</sup>	45,469	47,023	48,685	60,010	32%
303-4	Releases to the environment without treatment (through surface water)	M <sup>3</sup>	267,378	368,540	515,369	816,622	205%
303-5	<b>Consumption = Withdrawals - Rejections</b>	M <sup>3</sup>	<b>3,369</b>	<b>-3019</b>	<b>-13417</b>	<b>-16729</b>	
303-5	Intensity of water consumption (M3/turnover)	Ratio	0.05	-0.03	-0.14	-0.19	
303-2	Share of recycled/reused water volume	%	N/A	N/A	17%	8%	
<b>E4 - BIODIVERSITY</b>							

304-2	Mill traceability rate (palm)	%	96.20%	92.30%	98.50%	97%	
304-2	Traceability rate of plantations (palm)	%	38.7%	38.70%	75%	84%	
304-3	Small producers in RSPO certification process via ASD Impact	Number	0	612	610	260	
308-1	Impacted forest area / certification small planters	Ha	N/A	N/A	N/A	472	
304-3	Area restored/reforested or compensated or protected	Ha	0	590	650	1749	
<b>E5 - RESOURCES AND CIRCULAR ECONOMY</b>							
301-1	Raw materials consumed	Tons	16090	17991	14273	18923	18%
301-1	Share of raw materials derived from palm zero deforestation or without ecosystem conversion (= sustainable supply rate)	%	-	56%	59%	66%	
301-1	Materials Wood purchased	Tons	N/A	N/A	N/A	418	
306-3	Waste produced: Standard waste	Tons	1137	1167	1204	1173	3%
306-3	Waste produced: Hazardous waste	Tons	1370	1470	1119	1088	-21%
306-3	<b>Total waste generated</b>	Tons	<b>2507</b>	<b>2637</b>	<b>2323</b>	<b>2261</b>	<b>-10%</b>
306-4	Recycled waste	Tons	N/A	N/A	N/A	657	
306-4	Composted waste	Tons	N/A	N/A	N/A	588	
306-4	Treated/recovered/recycled waste	Tons	N/A	N/A	N/A	1245	
306-4	Waste recovery rate	%	N/A	N/A	N/A	55%	0%
<b>COMPLIANCE</b>							
307-1	Activities covered by ISO 14001 certification	%	100%	100%	100%	100%	
307-1	Environmental Complaints	Number	0	0	0	0	

GRI	THEME	UNIT	2021	2022	2023	2024	Evolution
<b>SOCIAL</b>							
<b>S1 – EMPLOYEES OF THE COMPANY</b>							
<b>WORKING CONDITIONS</b>							
2-7	Total employees	Number	156	163	163	169	8%
2-30	Employees covered by collective agreements	Number	156	163	163	169	8%
2-7	Alternates	Number	6	5	5	4	-33%
2-7	Permanent FTE staffing at the end of the period	Number	150	158	158	165	10%
401-1	Permanent FTE Hiring Women	Number	N/A	6	10	9	
401-1	Permanent FTE Hiring Women	%	N/A	3.8	6.3	5.32	
401-1	Permanent FTE Hiring Men	Number	N/A	11	8	10	
401-1	Permanent FTE Hiring Men	%	N/A	7	5	5.92	

401-1	Permanent FTE hires over the period	Number	10	17	18	19	90%
401-1	Staff turnover rate	%	N/A	8	11	9.7	
401-3	Employees who took parental leave	Number	N/A	1	3	3	
401-3	Female employees entitled to parental leave	Number	N/A	1	4	3	
401-3	Male employees entitled to parental leave	Number	N/A	8	5	7	
403-8	Contract workers (permanent contracts, fixed-term contracts, trainees, work-study programs) covered by a health system	Number	156	163	163	169	8.3%
2-19	Employees covered by the benchmark living wage analysis	%	N/A	N/A	N/A	100%	
2-19	Employees paid below the living wage		N/A	N/A	N/A	0	
2-19	Average Wage Gap F/H		N/A	3.90%	3%	2.90%	
<b>HEALTH AND SAFETY</b>							
403-9	Hours worked	Number	N/A	256660	273274	271883	
401-1	Days lost by accident/illness/absenteeism	Days	N/A	2152	1485	1533	
401-1	Rate of absenteeism	Ratio	4	5	4	4.1	
403-9	Accidents at work during the period (AT)	Number	2	6	8	3	
403-9	Deaths due to accidents at work	Number	0	0	0	0	
403-9	Frequency rate (Accidents with work stoppage *1000000/ Hours worked)	Ratio	7.13	22.1	28	10.3	
403-9	Severity rate (Lost working days for AT * 1,000/ Hours worked)	Ratio	0.43	0.50	0.37	0.51	
403-10	Cases of occupational diseases	Number	N/A	1	1	1	
403-8	Employees benefiting from supplementary health insurance	%	100%	100%	100%	100%	
<b>DEVELOPMENT AND SKILLS</b>							
404-1	Permanent employees who have received a training action	Number	126	158	55	165	31%
404-1	Permanent employees who have received a training action	%	84%	100%	35%	100%	19%
404-1	Total Training Hours	Number	1960	1533	1083	1940	-1%
404-1	Total training hours received by men	Number	1197	842	435	1271	6%
404-1	Total hours of training received by women	Number	775	691	648	669	-14%
404-1	Average number of training hours per employee	Ratio	26	9.7	19.7	11.75	
404-2	Training budget	€	55178	84765	54782	51594	
404-2	Training budget per employee	%	0.8	0.63	1.80	0.6	
404-3	Employees with internal promotion	Number	2	3	6	3	
404-1	Employees trained in the safe management of hazardous substances	Number	N/A	N/A	N/A	124	
404-1	Employees trained in energy saving and climate action	Number	N/A	N/A	N/A	46	
404-1	Employees trained in health/safety	Number	N/A	N/A	N/A	125	

404-1	Employees trained in GDPR compliance (or other relevant repository)	Number	N/A	N/A	N/A	128	
<b>H/F EQUALITY AND INCLUSION</b>							
405-1	Female executives employed in permanent FTEs	%	14	12.65	10.75	10.3	
405-1	Women employed in permanent FTEs	Number	49	53	53	54	
405-1	Women employed in permanent FTEs	%	32.6	33.5	33.5	32.7	
405-1	Men executives employed in permanent FTEs	%	15.4	16.56	19.6	18.3	
405-1	Men employed in permanent FTEs	Number	101	105	105	111	
405-1	Men employed in permanent FTEs	%	67.4	66.5	66.5	67.3	
405-1	Professional Equality Index HF		86/100	89/100	92/100	92/100	
405-1	Employees with disabilities	Number	7	8	8	8	14%
<b>SOCIAL DIALOG</b>							
407-1	Number of CSEs/trade union representatives	Number	8	8	9	9	
407-1	Agreements/workers concerned	Number	0	0	0	0	
407-1	Participation in internal investigations	Number	0	0	1	0	
<b>S3 - COMMUNITIES</b>							
413-1	Complaints received from residents	Number	0	0	0	0	
<b>S4 - CUSTOMERS AND PRODUCTS</b>							
416-1	% of products sold certified (RSPO, SUCCES CODE,...)	Ratio	40%	34%	61%	56%	
417-2	Number of shipping delays	Number	524	469	250	380	-27%
417-2	Ratio of customer complaints / turnover	Ratio	1.19178	0.57462	0.80319	0.75113	
417-2	Average time to complete response to customer in case of complaint/complaint	Days	11	11	10	11	
403-7	Activities covered by ISO 9001 certification	Number	3	3	3	3	

GRI	THEME	UNIT	2021	2022	2023	2024	Evolution
<b>GOVERNANCE</b>							
<b>G1 - SYSTEM GOVERNANCE</b>							
2-9	Members of the Executive Committee	Number	6	6	5	5	
2-9	Independent members of the Board of Directors	Number	2	2	2	2	
2-9	Employee representatives invited to the Board of Directors	Number	4	4	4	4	
405-1	Independent women on the Board of Directors	Number	0	0	0	0	
405-1	Women on the Executive Committee	Number	0	0	0	0	
<b>G2 - VALUES AND ETHICS</b>							
418-1	Well-founded complaints received regarding breaches of client privacy	Number	0	0	0	0	

418-1	Incidents reported through the alert procedure	Number	0	0	2	0
2-27	Fines for Ethical Non-Compliance	K€	0	0	0	0
404-2	Employees trained in information security	%	7%	9%	12%	75%
404-1	Employees with access to the whistleblowing procedure	Number	156	163	163	169
404-1	Employees with access to the whistleblowing procedure	%	100%	100%	100%	100%
404-1	Employees trained in ethics	Number	11	15	20	20
418-1	Incidents reported through the Dubois Ethics Line anonymous alert procedure	Number	0	0	0	0
418-1	Competition, fraud or non-compliance disputes	Number	0	0	0	0
<b>G1 - CORRUPTION</b>						
205-2	Exposed employees trained in the fight against corruption	Number	19	20	33	20
205-2	Employees exposed to corruption risks	Number	20	20	21	20
205-2	Employees sensitized or trained to fight corruption	%	12.17	0	12.65	11.83
205-2	Members of the Management Committee trained in anti-corruption	Number	4	0	4	3
205-3	Confirmed cases of corruption	Number	0	0	0	0
205-3	Confirmed incidents in which employees were dismissed or punished for corruption	Number	0	0	0	0
205-3	Confirmed incidents with business partners	Number	0	0	0	0
205-3	Confirmed incidents of corruption	Number	0	0	0	0
<b>G1 - PURCHASES</b>						
204-1	Volume of purchases covered by a responsible purchasing policy	Number	100%	100%	100%	100%
204-1	Targeted suppliers with contracts	%	N/A	60%	60%	60%
204-1	Share of purchases assessed	%	80%	80%	80%	80%
204-1	Evaluated Suppliers	%	N/A	30%	30%	26%
204-1	Suppliers excluded or suspended for non-compliance	Number	0	0	0	2

## GRI Content Index

<b>Declaration</b>	STEARINERIE DUBOIS has prepared its report in accordance with GRI standards for the period from <sup>1</sup> January to 31 December 2024.
<b>GRI 1 used</b>	GRI 1: General Principles 2021
<b>Applicable GRI sector standard(s)</b>	No industry standard available

### OMISSION

STANDARD	INFORMATION ELEMENT	Report Location	OMISSION	REASON	EXPLANATION
<b>GRI 2: General information 2021</b>	2-1 Organizational information	I. STRATEGY AND BUSINESS MODEL			
	2-2 Entities	I. STRATEGY AND BUSINESS MODEL			
	2-3 Period, frequency and point of contact	V. REPORTING PROTOCOL			
	2-4 Reprocessing of information	V. REPORTING PROTOCOL			
	2-5 External Audit	V. REPORTING PROTOCOL			
	2-6 Activities and value chain	I. STRATEGY AND BUSINESS MODEL			
	2-7 Employees	IV. SOCIAL - ESRS S1			
	2-8 Non-employee partners	IV. SOCIAL - ESRS S2			
	2-9 Governance structure	II. GOVERNANCE			
	2-10 Appointment of the highest governance body	II. GOVERNANCE			
	2-11 Presidency	II. GOVERNANCE			
	2-12 Role of governance in impact management	II. GOVERNANCE			
	2-13 Delegation of responsibility for impact management	II. GOVERNANCE			
	2-14 Role of governance in sustainable development reporting	II. GOVERNANCE			
	2-15 Conflicts of interest	II. GOVERNANCE			
	2-16 Communication of major concerns	II. GOVERNANCE			
	2-17 Governance Acculturation	II. GOVERNANCE			
	2-18 Effective governance		Absent	In reflection	Incomplete information
	2-19 Remuneration Policies	IV. SOCIAL - ESRS S1			
	2-20 Compensation Determination Process	IV. SOCIAL - ESRS S1			
	2-21 Annual remuneration ratio		Absent	In reflection	Confidential information

	2-22 Statement on the Sustainable Development Strategy	EDITORIAL			
	2-23 Declaration of political commitments	II. GOVERNANCE			
	2-24 Integration of political commitments	II. GOVERNANCE			
	2-25 Remediation of negative impacts	III. DUE DILIGENCE			
	2-26 Stakeholder engagement mechanisms	III. DUE DILIGENCE			
	2-27 Regulatory Compliance	II. GOVERNANCE			
	2-28 Membership in associations	II. GOVERNANCE			
	2-29 Stakeholder involvement		Absent	Ongoing in 2025	Unconsolidated results
	2-30 Collective agreements	V. SOCIAL - ESRS S1			
<b>GRI 3: Management approach - 2021</b>	3-1 Process for Identifying Important Topics	III. DUE DILIGENCE			
<b>GRI 3: Management approach - 2021</b>	3-2 List of important topics	III. DUE DILIGENCE			
<b>Material topics</b>					
<b>GRI 3: Management approach - 2021</b>	3-3 Management of material subjects	IV - GOVERNANCE G1			
<b>GRI 201: Economic performance - 2016</b>	201-1 Direct economic value generated and distributed	IV. SOCIAL - ESRS S1			
	201-2 Financial implications and other risks and opportunities due to climate change	III. DUE DILIGENCE			
	201-3 Defined Benefit and Other Pension Plan Obligations	IV. SOCIAL - ESRS S1			
	201-4 Public financial assistance		Absent	Unknown	Unconsolidated results
<b>GRI 202: Market Presence - 2016</b>	202-1 Ratios of wages at the first standard step by gender compared to the local minimum wage		Absent	In reflection	Confidential information
	202-2 Share of senior managers recruited from the local community	IV. SOCIAL - ESRS S1			
<b>GRI 203: Indirect economic impacts - 2016</b>	203-1 Infrastructure investment and patronage	IV. SOCIAL - ESRS S3			
	203-2 Significant indirect economic impacts	IV. SOCIAL - ESRS S2			
<b>GRI 204: Procurement practices - 2016</b>	204-1 Share of expenses from local suppliers	IV - GOVERNANCE G1			
<b>GRI 205: Fight against corruption - 2016</b>	205-1 Activities assessed in terms of corruption risk	IV - GOVERNANCE G1			
	205-2 Communication/training on anti-corruption policies/procedures	IV - GOVERNANCE G1			
	205-3 Confirmed cases of corruption and measures taken	IV - GOVERNANCE G1			
<b>GRI 206: Anti-competitive behavior - 2016</b>	206-1 Legal actions against anti-competitive behavior and anti-trust practices	IV - GOVERNANCE G1			
<b>GRI 207: Taxes - 2019</b>	207-1 Fiscal Approach				

	207-2 Tax governance and risk control	The company declares its income in France and pays its taxes according to the regulations.			
	207-3 Stakeholder engagement and consideration				
	207-4 Reporting by country				
<b>GRI 3: Management approach - 2021</b>	3-1 Process for Identifying Important Topics	III. DUE DILIGENCE			
<b>GRI 3: Management approach - 2021</b>	3-2 List of important topics	III. DUE DILIGENCE			
<b>Material topics</b>					
<b>GRI 3: Management approach - 2021</b>	3-3 Management of material subjects	IV - ENVIRONMENT			
<b>GRI 301: Materials - 2016</b>	301-1 Materials used by weight or volume	IV - Environment E5			
	301-2 Recycled materials used	IV - Environment E5			
	301-3 Valued Packaging Products and Materials		Absent	In reflection	Incomplete information
<b>GRI 302: Energy - 2016</b>	302-1 Energy consumption within the organization	IV - Environment E1			
	302-2 Energy consumption outside the organization		Omission	Not relevant	Products do not require of electrical charge
	302-3 Energy intensity	IV - Environment E1			
	302-4 Reducing energy consumption	IV - Environment E1			
	302-5 Reducing the energy needs of products and services		Omission	Not relevant	Products do not require of electrical charge
<b>GRI 303: Water and effluents - 2018</b>	303-1 Interactions with water as a shared resource	IV - Environment E1			
	303-2 Management of impacts related to water spills	IV - Environment E1			
	303-3 Water withdrawal	IV - Environment E1			
	303-4 Water spill	IV - Environment E1			
	303-5 Water consumption	IV - Environment E1			
<b>GRI 304: Biodiversity - 2016</b>	304-1 Owned, leased or managed activity sites located in or adjacent to protected areas and biodiversity-rich areas outside protected areas	IV - Environment E4			
	304-2 Significant impacts of activities, products and services on biodiversity	IV - Environment E4			
	304-3 Protected or restored habitats	IV - Environment E4			

	304-4 Species on the IUCN Red List and the National Conservation List whose habitats are located in areas affected by operations		Omission	Not relevant	Not applicable
<b>GRI 305: Emissions - 2016</b>	305-1 Direct GHG emissions (scope 1)	IV - Environment E1			
	305-2 Indirect GHG emissions (scope 2)	IV - Environment E1			
	305-3 Other indirect GHG emissions (scope 3)	IV - Environment E1			
	305-4 GHG emission intensity	IV - Environment E1			
	305-5 Reducing GHG Emissions	IV - Environment E1			
	305-6 Emissions of ozone-depleting substances (ODS)		Omission	Not relevant	Not significant
	305-7 Emissions of nitrogen oxides (NOX), sulfur oxides (SOX) and other significant air emissions		Absent	In reflection	Incomplete information
<b>GRI 306: Effluents and waste - 2020</b>	306-1 Waste generation and significant waste-related impacts	IV - Environment E5			
	306-2 Management of significant waste-related impacts	IV - Environment E5			
	306-3 Waste generated	IV - Environment E5			
	306-4 Waste not intended for disposal	IV - Environment E5			
	306-5 Waste for disposal	IV - Environment E5			
<b>GRI 307: Environmental Compliance - 2016</b>	307-1 Non-compliance with environmental legislation and regulations	IV - Environment E1			
<b>GRI 308: Environmental Supplier Assessment - 2016</b>	308-1 New suppliers analyzed with environmental criteria	IV - GOVERNANCE G1			
	308-2 Adverse environmental impacts on the supply chain and measures taken	IV - GOVERNANCE G1			
<b>GRI 3: Management approach - 2021</b>	3-1 Process for Identifying Important Topics	III. DUE DILIGENCE			
<b>GRI 3: Management approach - 2021</b>	3-2 List of important topics	III. DUE DILIGENCE			
<b>GRI 3: Management approach - 2021</b>	3-3 Management of material subjects	IV - SOCIAL			
<b>GRI 401: Employment - 2016</b>	401-1 Recruitment of new employees and staff turnover	IV - SOCIAL S1			
	401-2 Benefits granted to full-time employees and not to temporary or part-time employees	IV - SOCIAL S1			
	401-3 Parental Leave	IV - SOCIAL S1			
<b>GRI 402: Employee/Management Relations - 2016</b>	402-1 Minimum Notice Periods for Operational Changes		Omission	Not relevant	Not applicable

<b>GRI 403: Occupational health and safety - 2018</b>	403-1 Occupational Health and Safety Management System	IV - SOCIAL S1			
	403-2 Hazard Identification, Risk Assessment and Adverse Event Investigation	IV - SOCIAL S1			
	403-3 Occupational Health Services	IV - SOCIAL S1			
	403-4 Worker Participation and Consultation and Communication on Occupational Health and Safety	IV - SOCIAL S1			
	403-5 Occupational health and safety training for workers	IV - SOCIAL S1			
	403-6 Worker Health Promotion	IV - SOCIAL S1			
	403-7 Prevention and reduction of impacts on occupational health and safety directly related to business relations	IV - SOCIAL S1			
	403-8 Workers covered by an occupational health and safety management system	IV - SOCIAL S1			
	403-9 Accidents at work	IV - SOCIAL S1			
	403-10 Illnesses related to an accident at work	IV - SOCIAL S1			
<b>GRI 404: Training and education - 2016</b>	404-1 Average number of training hours per year per employee	IV - SOCIAL S1			
	404-2 Skills Upgrading/Transition Assistance Programs	IV - SOCIAL S1			
	404-3 Percentage of employees receiving performance and career development reviews	IV - SOCIAL S1			
<b>GRI 405: Diversity and equal opportunities - 2016</b>	405-1 Diversity of governance bodies and employees	IV - SOCIAL S1			
	405-2 Ratio of basic salary and remuneration of women and men	IV - SOCIAL S1			
<b>GRI 406: Fight against discrimination - 2016</b>	406-1 Discrimination and corrective action taken	IV - SOCIAL S1			
<b>GRI 407: Freedom of association and collective bargaining - 2016</b>	407-1 Operations/Suppliers with Freedom of Association	IV - SOCIAL S1			
<b>GRI 408: Child labor - 2016</b>	408-1 Transactions and suppliers with a significant risk of child labor	IV - GOVERNANCE G1			
<b>GRI 409: Forced or compulsory labor - 2016</b>	409-1 Operations and Suppliers at Significant Risk of Forced or Compulsory Labor	IV - GOVERNANCE G1			
<b>GRI 410: Safety Practices - 2016</b>	410-1 Training of security personnel in human rights policies and procedures	IV - GOVERNANCE G1			
<b>GRI 411: Rights of Indigenous Peoples - 2016</b>	411-1 Cases of violations of the rights of indigenous peoples		Omission	Not relevant	Not applicable
<b>GRI 412: Human Rights Assessment - 2016</b>	412-1 Operations that have been subject to human rights monitoring or impact assessments	IV - GOVERNANCE G1			
	412-2 Training of employees on human rights policies or procedures	IV - GOVERNANCE G1			

	412-3 Significant investment agreements and contracts including human rights clauses or subject to human rights background checks	IV - GOVERNANCE G1			
<b>GRI 413: Local communities - 2016</b>	413-1 Activities involving the local community (impact and programs)	IV - SOCIAL S3			
	413-2 Activities generating substantial, actual or potential negative impacts on local communities	IV - SOCIAL S3			
<b>GRI 414: Supplier Social Assessment - 2016</b>	414-1 New suppliers analyzed using social criteria	IV - GOVERNANCE G1			
	414-2 Negative social impacts on the supply chain and measures taken	IV - GOVERNANCE G1			
<b>GRI 415: Public policies - 2016</b>	415-1 Political contributions	The company does not make contributions to political parties			
<b>GRI 416: Consumer Health and Safety - 2016</b>	416-1 Assessment of health/safety impacts of products/services	V - SOCIAL S4			
	416-2 Non-compliance with respect to safety and health impacts of products and services	IV - SOCIAL S4			
<b>GRI 417: Marketing and labeling - 2016</b>	417-1 Requirements for Product and Service Information and Labeling	IV - SOCIAL S3			
	417-2 Non-compliance with product and service information and labeling	IV - SOCIAL S3			
	417-3 Non-compliance with marketing communication	IV - SOCIAL S3			
<b>GRI 418: Customer Data Privacy - 2016</b>	418-1 Well-founded complaints about breach of customer data confidentiality and loss of customer data	IV - SOCIAL S3			
<b>GRI 419: Socio-economic compliance - 2016</b>	419-1 Non-compliance with social and economic legislation and regulations	IV - SOCIAL S3			

## VSME Mapping Table

EFRAG Voluntary Reporting Standard for SMEs

Basic module (11 indicators)

NO.	THEME/PILLAR	TITLE OF THE INDICATOR	CHAPTERS
B1	General	Preparation bases (chosen option, scope, essential information about the company)	I. STRATEGY AND BUSINESS MODEL V. REPORTING PROTOCOL
B2	General	Future practices, policies and initiatives for the transition to a more sustainable economy	III. DUE DILIGENCE IV. THEMATIC INFORMATION
B3	Environment	Greenhouse gas (GHG) emissions – Scopes 1 and 2	IV. ENVIRONMENT / INDICATORS
B4	Environment	Energy consumption	IV. ENVIRONMENT / INDICATORS
B5	Environment	Water consumption	IV. ENVIRONMENT / INDICATORS
B6	Environment	Generation of waste	IV. ENVIRONMENT / INDICATORS
B7	Social	Total workforce and diversity (number of employees, gender distribution, age, etc.)	IV. SOCIAL / INDICATORS
B8	Social	Occupational health and safety (number of accidents, frequency rates, etc.)	IV. SOCIAL / INDICATORS
B9	Social	Training and Skills Development	IV. SOCIAL / INDICATORS
B10	Governance	Governance structure (composition, distribution of roles, etc.)	IV. GOVERNANCE / INDICATORS
B11	Governance	Fight against corruption and ethical business practices	IV. GOVERNANCE / INDICATORS

Complete module (9 additional indicators)

NO.	THEME/PILLAR	TITLE OF THE INDICATOR	CHAPTERS
C1	General	Strategy: business model and sustainable development initiatives	I. STRATEGY AND BUSINESS MODEL
C2	General	Detailed description of practices, policies and initiatives for sustainable transition	III. DUE DILIGENCE
C3	Environment	GHG emission reduction targets (scopes 1, 2, and, if applicable, scope 3)	IV. ENVIRONMENT / INDICATORS
C4	Environment	Climate risks and adaptation measures	IV. ENVIRONMENT / INDICATORS
C5	Environment	Climate Transition Plan (if applicable)	IV. ENVIRONMENT / INDICATORS
C6	Social	Human rights (policies, incidents, corrective actions)	IV. SOCIAL / INDICATORS
C7	Social	Social dialog and relations with stakeholders	IV. SOCIAL / INDICATORS
C8	Governance	Sustainability Risk Management	III. DUE DILIGENCE
C9	Governance	Executive compensation linked to sustainability performance	Not integrated