

CSR REPORT • 2021

# CORPORATE SOCIAL RESPONSIBILITY

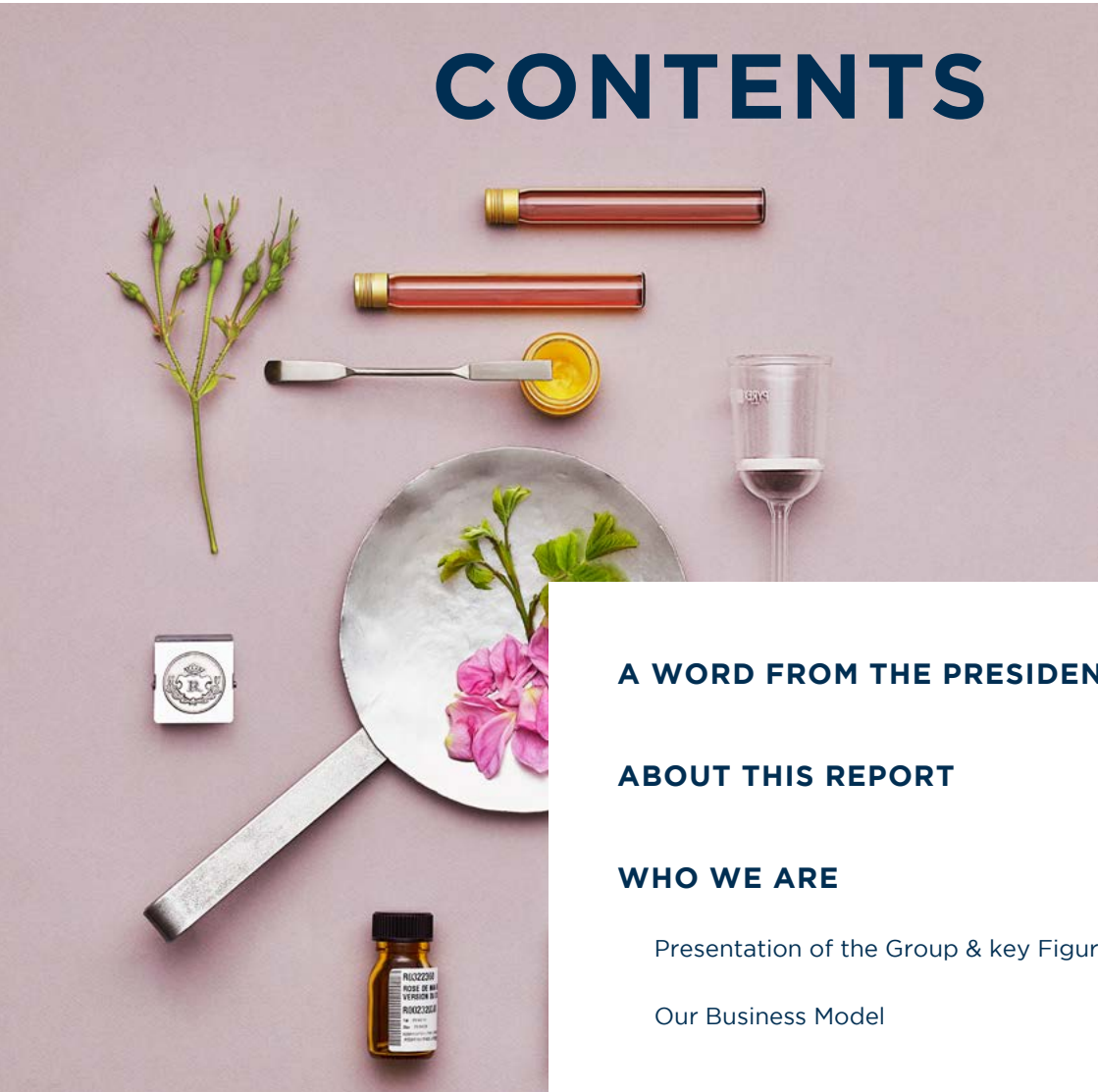
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*A responsible  
approach to  
the living*



ROBERTET  
GROUPE





|                                         |           |
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# A WORD FROM THE PRESIDENT



An historical player in the cultivation of natural raw materials, rooted in the soil and its people, the Robertet Group has emerged stronger from the pandemic. All the more so since it has led to an increase of consumer activity online, offering new opportunities for Robertet.

The resilience shown by the Group is the result of the strong commitment of our teams and our unique position of integration, through the control of the entire supply chain of natural products, from their cultivation to their transformation and use in fragrance, food flavors and in active ingredients for health and nutrition.

Without these factors, and the strong commitment of our teams through these difficult international conditions, the Group would not have experienced such growth as demonstrate the results for the year 2021.

Our presence at the source, a guarantee of quality, makes us confident about the future of the Group and meets our customers' expectations in respect to traceability, transparency and sustainable development.

As a signatory of the United Nations Global Compact and its 10 principles since 2020, we confirm our commitment to Corporate Social Responsibility.

This report aims to demonstrate that economic performance and CSR performance are now working together to meet our customers' expectations for competitive products with a measured and controlled social and environmental footprint.

**PHILIPPE MAUBERT**  
Chairman and CEO, Robertet

# ABOUT THIS REPORT

Every year, the Robertet Group publishes a CSR report in order to present the progress of its approach and its contribution to sustainable growth.

## REGULATORY CONTEXT

This report complies with French regulations, in particular Ordinance No. 2017-1180 of July 19, 2017 and Decree No. 2017-1265 of August 9, requiring companies preparing consolidated financial statements with an average headcount of more than 500 employees and total balance sheet or sales excluding taxes of more than €100 million to publish a Non-Financial Performance Statement (NFPD).

## PERIOD

The information published in this Non-Financial Performance Statement (NFPD) covers the period from January 1 to December 31, 2021.

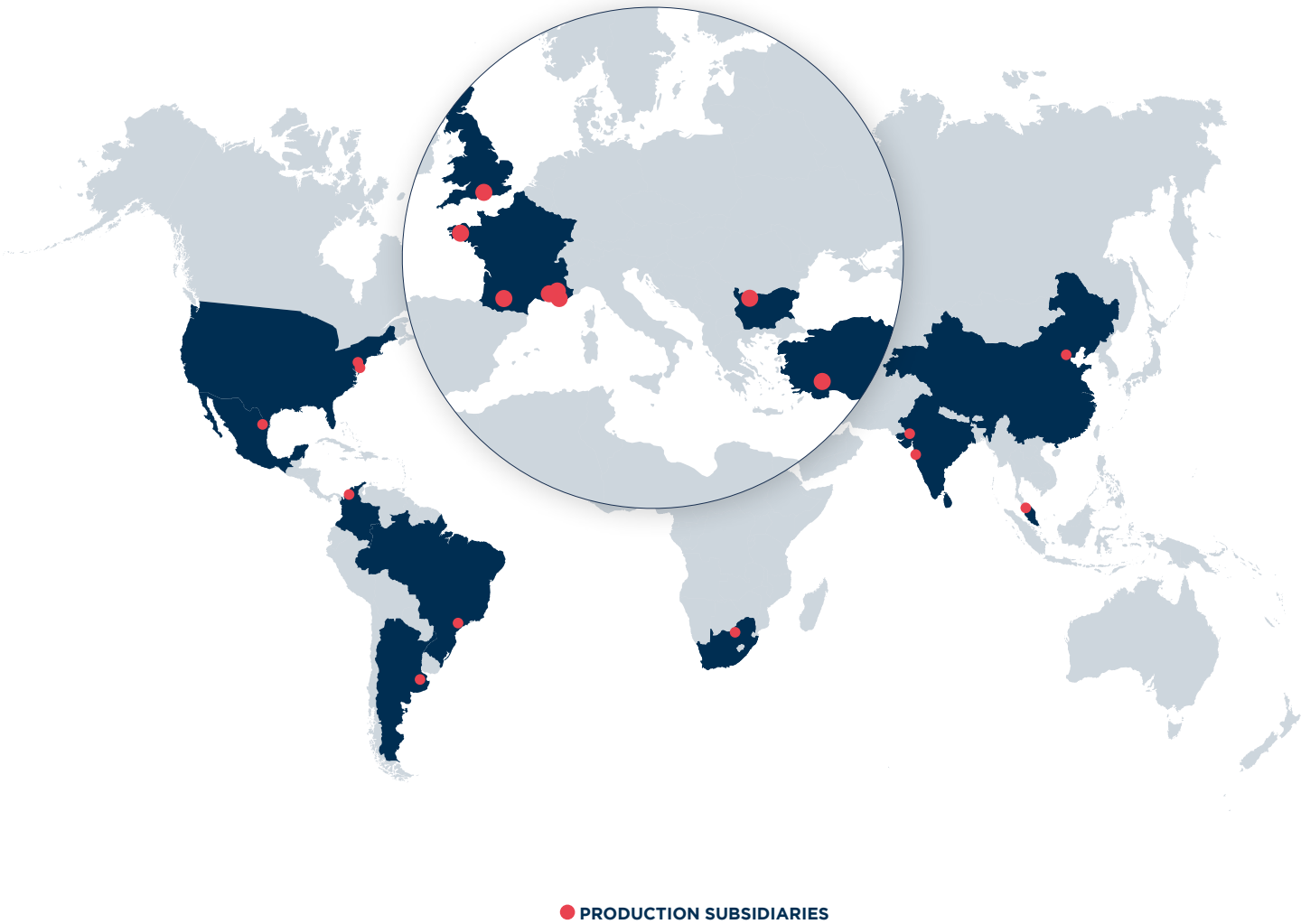
## SCOPE

The scope of consolidation for the environmental, social and societal information presented in this report concerns the head office (Robertet SA in Grasse), and all the Group's production subsidiaries (see map).

The NFPD perimeter is based on the consolidated financial perimeter of Robertet with the difference that:

- The scope of the NFPD excludes the commercial subsidiaries. They represent less than 5% of the total workforce and less than 1% of the Group's greenhouse gas emissions.
- The commercial subsidiaries excluded from the reporting are: Robertet GMBH (Germany), Robertet España, Robertet Italia, Robertet et Cie SA (Switzerland), Charabot China, Robertet Japan, Robertet Korea, Robertet India (Goa), Robertet Indonesia, Robertet Africa.
- The scope of the NFPD includes all subsidiaries that are 50% or more financially owned and consolidated at the financial level. The Hitex subsidiary is therefore fully consolidated in the NFPD, even though it will be 50%-owned in 2021.
- The industrial subsidiaries acquired in 2021, Astier Demarest and Robertet Canada, will not be integrated until next year, in the NFPD for the year 2022.

Scope of consolidation



|                                                |                                          |                                            |                                        |
|------------------------------------------------|------------------------------------------|--------------------------------------------|----------------------------------------|
| <b>Robertet USA</b><br>Piscataway, Mount Olive | <b>Robertet Grasse (siège)</b><br>Grasse | <b>Robertet UK</b><br>Haslemere            | <b>Robertet China</b><br>Beijing       |
| <b>Robertet Mexico</b><br>Mexico               | <b>Hitex</b><br>Vannes                   | <b>Robertet Bulgaria</b><br>Dolno          | <b>Robertet India</b><br>Mumbai, Goa   |
| <b>Robertet Colombia</b><br>Bogota             | <b>SAPAD</b><br>Vercheny                 | <b>Robertet Turkey</b><br>Senir            | <b>Robertet Singapore</b><br>Singapore |
| <b>Robertet Brazil</b><br>Sao Paulo            | <b>Bionov</b><br>Avignon                 | <b>Robertet South Africa</b><br>Rustenburg |                                        |
| <b>Robertet Argentina</b><br>Buenos Aires      | <b>Sirius</b><br>Cambounet sur le Sor    |                                            |                                        |





WHO WE ARE





# PRESENTATION THE GROUP & KEY FIGURES

## HISTORY

Founded in 1850, the Robertet Group is a heritage company based in Grasse, France, whose main activities are the sourcing and then transforming of raw plant materials into natural volatile and non-volatile extracts. These extracts are then used to create flavors, fragrances and active ingredients. Thanks to a particularly integrated approach to sourcing, Robertet has developed genuine expertise in natural ingredients, making the Group one of the world's leading suppliers of conventional and certified organically grown natural aromatic raw materials.

## THE 4 DIVISIONS OF ROBERTET :

|                                                                                                                                                                                                                                                                                                                                                                                                                               | Breakdown of 2021<br>revenue by division |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
|  <b>Natural raw materials</b> : Robertet supplies natural ingredients for the flavors, fragrance and active ingredients for the health and beauty industries. Its expertise ranges from plant sourcing to industrial extraction, fractionation and purification processes, combining tradition and innovation in its methods and know-how. | 28 %                                     |
|  <b>Fragrance</b> : The fragrances created are the olfactory signatures of the smallest to the largest national or international brands of eau de toilette, personal hygiene products or cleaning products.                                                                                                                                | 36 %                                     |
|  <b>Flavors</b> : the aromas flavor all kinds of food or pharmaceutical products, from beverages to dairy products, including confectionery and ready-made meals.                                                                                                                                                                          | 34 %                                     |
|  <b>Active ingredients</b> : The latest products from our value-added research on our natural extracts are key ingredients for health and beauty products                                                                                                                                                                                  | 2 %                                      |



# ROBERTET, A WORLD LEADER IN NATURAL INGREDIENTS

Sales revenue  
2021

606  
MILLIONS OF €

+12,6%  
2020 → 2021

Breakdown of 2021  
revenues by region  
geographic area

36 %  
North America

39 %  
Europe

15 %  
Asia and  
the Pacific

6 %  
South America and  
Caribbean

4 %  
Africa and the  
Middle East



1764  
NATURAL REFERENCES  
From 60 different countries



7<sup>TH</sup>  
PLACE  
WORLDWIDE  
in the flavors and fragrance sector

30

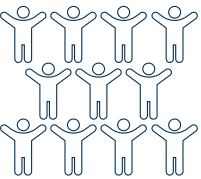
INDUSTRIAL  
SITES  
In the world



80  
COMMERCIAL  
INSTALLATIONS  
In the world



14  
CENTERS  
FOR CREATION  
and research around the world



2123  
EMPLOYEES  
As of 31 December 2021



Assuring the sustainability of supply

Developing long term relationships with our suppliers

Strengthening our role as an expert in the natural and organic market

Passing on our expertise

Exploring the natural world to offer the products of tomorrow

## OUR BUSINESS MODEL

### KEY RESOURCES

#### Financial capital

- Equity: 546 M€.
- Capital of 1 M€ held at 47% by the Maubert family.
- 67,5% of voting rights held by the Maubert family.
- Industrial investments: 21 M€.

#### Industrial capital

- 30 processing and/or assembly sites worldwide.
- 80 commercial establishments in the world.

#### Intellectual capital

- An ancestral knowledge dating back to 1850
- 4 sectors of activity enhancing our know-how and knowledge of nature.
- 8% of sales invested in R&D.
- 14 creation centers in the world.

#### Human capital

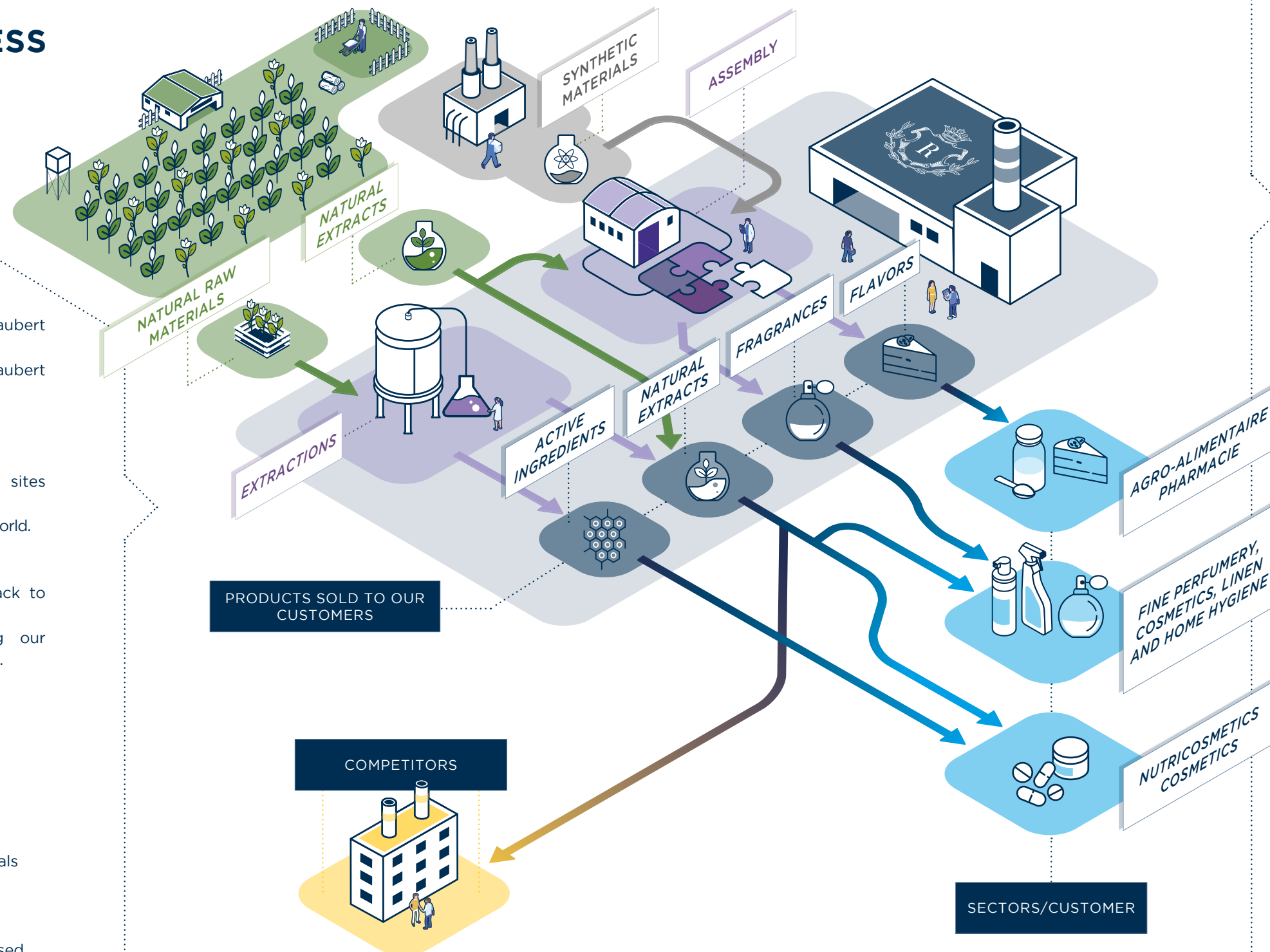
- 2123 employees
- 41% women 59% men

#### Relational capital

- 1244 suppliers of natural raw materials
- About 6 000 clients worldwide.

#### Environmental capital

- 36 548 tons of raw materials purchased, including 57% natural raw materials, by volume
- 164 437 MWh of energy consumed
- 503 171 m<sup>3</sup> of water consumed



### CREATION OF VALUE

#### Financial performance

- Turnover: 606 M€.
- Consolidated net income: 72 M€.

#### Industrial performance

- 42 775 tons of products sold by the Group
- 12 421 product orders delivered

#### Intellectual performance

- 23 new extracts with industrial validation
- 3 awards/trophies

#### Human performance

- 332 new employees
- 79% of employees who received training during the year.

#### Relational performance

- 86% natural reference suppliers covered by a long-term partnership
- 48% of strategic suppliers audited or certified according to a CSR standard

#### Environmental performance

- 5% of raw materials purchased organically, by volume
- 56% of recovered waste.
- 9% of renewable energy.
- 0,96 tons CO<sub>2</sub> eq emitted per ton produced, scopes 1 and 2.
- 11,76 m<sup>3</sup> of water consumed per ton produced



## OUR CSR POLICY

Through its activities, Robertet has an impact:

- On the local communities from which it obtains its supplies.
- On the local environment, whether through the supply of plants or during the transformation of these raw materials into extracts.
- On its employees through the decisions made by the Group.
- On its customers.

Taking these elements into account provides the Group with an in-depth vision of its role and responsibility in society. Robertet can thus better meet the expectations of its stakeholders and the challenges it faces, while building resilience in the face of an increasingly uncertain, complex and changing environment.

In 2021, Robertet launched a major internal and external consultation to build a new CSR strategy for 2030. This reflects our commitments to sustainable development and replaces the previous CSR strategy defined in 2017. The new CSR strategy is divided into 5 pillars and covers the entire value chain of the Group, addressing all the impacts from the cultivation of plants to the sale of products.

### ROBERTET'S STAKEHOLDERS

The Robertet Group operates in an environment made up of parties that have an influence on its activity, strategy, values and ambition. It is therefore essential for Robertet to identify its stakeholders, and to discuss with them in order to understand their expectations, their reasonable interests and their informational needs.

The map below lists the categories of stakeholders with which Robertet interacts on three levels.

- Tier 1: these parties are directly necessary for Robertet's operation and the sustainability of its offer.
- Tier 2: the parties involved can have a significant influence on a project or on the business.
- Tier 3: the parties involved have a limited or occasional influence on a project or on the activity.



<sup>1</sup>Competitors who are not customers and/or suppliers of Robertet.



MAIN CSR RISKS

The Group’s international presence and the diversity of its activities expose Robertet to social, societal, governance and environmental risks. These risks, also known as non-financial risks, are identified by the Group in order to be better managed. This exercise is repeated annually.

In order to select the most significant non-financial risks for the Group, each risk was evaluated according to two parameters:

- the probability of occurrence (which is the probability that the risk will occur and have an impact).
- the potential severity of the damage (if the risk were to occur). All the consequences likely to affect the Group were analyzed: financial, operational, reputational, social and environmental consequences.

The evaluation of severity and probability allowed us to determine the level of importance of each risk, also called criticality, and to rank the risks among themselves.

The due diligence policies and procedures implemented to prevent and mitigate the occurrence of these risks are presented and explained throughout this report, as well as the results of these policies, including key performance indicators.

Certain issues, such as animal welfare and food waste, which should be dealt with in the NFPD, do not seem relevant to the nature of the Robertet Group’s activities. They are therefore not developed in this report.

| Theme                            | Description of the identified risk                                                                                      | Description of the potential impacts on Criticality Robertet’s activities                                                                                                                                                                                                                                                                                                                                     | Criticality of the risk | Page  |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------|
| Risks related to business ethics |                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                               |                         |       |
| Human Rights                     | Robertet or its suppliers are accused of not respecting human rights or labor law.                                      | <ul style="list-style-type: none"><li>• Criminal and administrative sanctions</li><li>• Damage to the company’s reputation</li></ul>                                                                                                                                                                                                                                                                          | 3                       | 28-30 |
| Tax evasion and corruption       | Robertet and its employees are implicated in the exercise of their duties in acts of corruption, fraud or tax evasion.  | <ul style="list-style-type: none"><li>• Criminal and administrative sanctions</li><li>• Damage to the company’s reputation</li></ul>                                                                                                                                                                                                                                                                          | 3                       | 31-32 |
| Risks related to supply          |                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                               |                         |       |
| Sustainability of supplies       | Tension or disruption of supplies due to vulnerabilities related to health crises, political crises or natural hazards. | <ul style="list-style-type: none"><li>• Reduced availability of natural raw materials due to extreme or chronic weather events, or geopolitical events</li><li>• Reduced availability of ingredients due to weather-related production interruptions or geopolitical events</li><li>• Inability to respond to customer requests in a timely manner</li><li>• Loss of sales on out-of-stock products</li></ul> | 3                       | 38-40 |
| Responsible purchasing           | Significant lack of control of suppliers from a CSR perspective and traceability of raw materials.                      | <ul style="list-style-type: none"><li>• Damage to the company’s reputation</li><li>• Negative social and environmental impacts</li></ul>                                                                                                                                                                                                                                                                      | 2                       | 34-37 |

| Theme                                       | Description of the identified risk                                                                                                  | Description of the potential impacts on Criticality Robertet’s activities                                                                                                                                                                                                                                       | Criticality of the risk | Page  |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------|
| Biodiversity and deforestation              | Negative impacts of suppliers’ activities on the environment and biodiversity (deforestation, depletion of natural resources, etc.) | <ul style="list-style-type: none"><li>• Damage to the company’s reputation</li><li>• Environmental pollution</li><li>• Depletion of natural resources</li></ul>                                                                                                                                                 | 2                       | 42-44 |
| Local communities                           | Negative social/societal impacts of Robertet or its suppliers in the territories where the Group operates.                          | <ul style="list-style-type: none"><li>• Damage to the company’s reputation</li><li>• Loss of suppliers due to lack of involvement in the territories</li><li>• Lack of direct or indirect job creation</li></ul>                                                                                                | 2                       | 41    |
| Risks related to human resources management |                                                                                                                                     |                                                                                                                                                                                                                                                                                                                 |                         |       |
| Health and safety                           | Workplace accidents or occupational illnesses                                                                                       | <ul style="list-style-type: none"><li>• Effects on the health and safety of employees</li><li>• Deterioration of the work atmosphere</li><li>• Demotivation and disinterest of employees</li><li>• Absenteeism / Turnover</li></ul>                                                                             | 3                       | 47-49 |
| Pandemic                                    | Rapid and massive spread of a deadly virus that disrupts the operation of Robertet                                                  | <ul style="list-style-type: none"><li>• Infection/contamination: effects on employee health and safety</li><li>• Disruption to the business</li><li>• Disruptions to production</li><li>• Interruptions to live supply chains</li><li>• Inability to meet deadlines for delivery of finished products</li></ul> | 3                       |       |
| Human Resources Management                  | Lack of attractiveness in the face of new expectations concerning the organization of work                                          | <ul style="list-style-type: none"><li>• Difficulties in recruiting at the level required</li><li>• Employee demotivation and disinterest</li><li>• Absenteeism / Turnover</li></ul>                                                                                                                             | 2                       |       |
|                                             | Poaching of employees by competitors, customers or suppliers.                                                                       | <ul style="list-style-type: none"><li>• Loss of skills and knowledge</li></ul>                                                                                                                                                                                                                                  | 2                       | 50-52 |
| Social dialogue                             | Negative social climate, strikes, social movements                                                                                  | <ul style="list-style-type: none"><li>• Deterioration of the work atmosphere</li><li>• Damage to the company’s reputation</li><li>• Absenteeism / Turnover</li></ul>                                                                                                                                            | 1                       |       |
| Training                                    | Lack of identification, development and valorization of the of employees’ skills.                                                   | <ul style="list-style-type: none"><li>• Criminal and administrative sanctions</li><li>• Decreased competitiveness</li><li>• Damage to the company’s reputation</li></ul>                                                                                                                                        | 2                       | 53-55 |
| Diversity and equal pay                     | Non-compliance with the principles of diversity and equality; and failure to combat discrimination and harassment.                  | <ul style="list-style-type: none"><li>• Criminal and administrative sanctions</li><li>• Damage to the company’s reputation</li></ul>                                                                                                                                                                            | 2                       | 56-58 |

| Theme                                  | Description of the identified risk                                                                                                           | Description of the potential impacts on Criticality Robertet's activities                                                                                                                                                                                                                                                                             | Criticality of the risk | Page  |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------|
| Risks related to production activities |                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                         |       |
| Fight against climate change           | Lack of control over energy and refrigerant consumption, and contribution to climate change                                                  | <ul style="list-style-type: none"><li>Increased energy bills and higher operating costs</li><li>Damage to the company's reputation</li></ul>                                                                                                                                                                                                          | 2                       | 60-63 |
| Adaptation to climate change           | Vulnerability and lack of anticipation, resilience and initiatives of industrial sites to extreme or chronic climatic events.                | <ul style="list-style-type: none"><li>Damaged infrastructure</li><li>Power outages caused by exceptional weather events</li><li>Interruption of production</li></ul>                                                                                                                                                                                  | 1                       |       |
| Water                                  | Depletion and/or decline in water quality                                                                                                    | <ul style="list-style-type: none"><li>Increased water bills and operating costs</li><li>Temporary shutdown of production</li></ul>                                                                                                                                                                                                                    | 2                       | 64-65 |
| Waste                                  | Do not limit the nuisances and health or environmental risks associated with waste                                                           | <ul style="list-style-type: none"><li>Increase in waste collection bills</li><li>Deterioration of biodiversity linked to activities</li><li>Effects on the health and safety of employees and neighboring populations</li><li>Damage to the company's reputation</li></ul>                                                                            | 2                       | 66-67 |
| Pollution and disturbances             | Accidental pollution (surface and underground water, air, soil), odor and noise pollution                                                    | <ul style="list-style-type: none"><li>Criminal and administrative penalties</li><li>Loss of authorization to operate</li><li>Deterioration of biodiversity linked to activities</li><li>Effects on the health and safety of employees and neighboring populations</li><li>Damage to the company's reputation</li></ul>                                | 2                       | 68-70 |
| Risks related to products              |                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                         |       |
| Product safety and compliance          | Robertet's failure to ensure the health safety of its products (dangerousness, allergens, contaminants, etc.)                                | <ul style="list-style-type: none"><li>Administrative and criminal penalties related to REACH</li><li>Effects on consumer health and safety</li><li>Product recalls and disruption of production</li></ul>                                                                                                                                             | 3                       | 72-73 |
| Impacts of products                    | Lack of measures concerning the impact of products on the environment and health.                                                            | <ul style="list-style-type: none"><li>Inability to meet increasing customer demands for carbon neutrality or low environmental impact products</li><li>Loss of revenue on certain products</li></ul>                                                                                                                                                  | 2                       | 74-79 |
| Responsible product offering           | Business model not aligned with customers' environmental and societal expectations (organic, healthier food, positive impact products, etc.) | <ul style="list-style-type: none"><li>Strong demand for natural and sustainable products from customers (e.g. organic, Fair For Life, UEBT, RSPO, Rainforest Alliance certifications...)</li><li>Strong demand for healthier products (less fat, less salt, less sugar, less meat) from customers</li><li>Loss of sales on certain products</li></ul> | 1                       |       |

MATERIALITY MATRIX

In its approach to CSR, Robertet wanted to ensure that its perception of priorities (i.e. its non-financial risks) were in line with the expectations of its stakeholders.

To this end, in November 2021, the Group launched a consultation on its priority CSR issues. More than 90 internal and external stakeholders were invited to respond to an online questionnaire. The main stakeholders surveyed were: customers, employee representative bodies, shareholders, professional organizations, suppliers, community and civil society stakeholders, NGOs and associations, and academic partners.

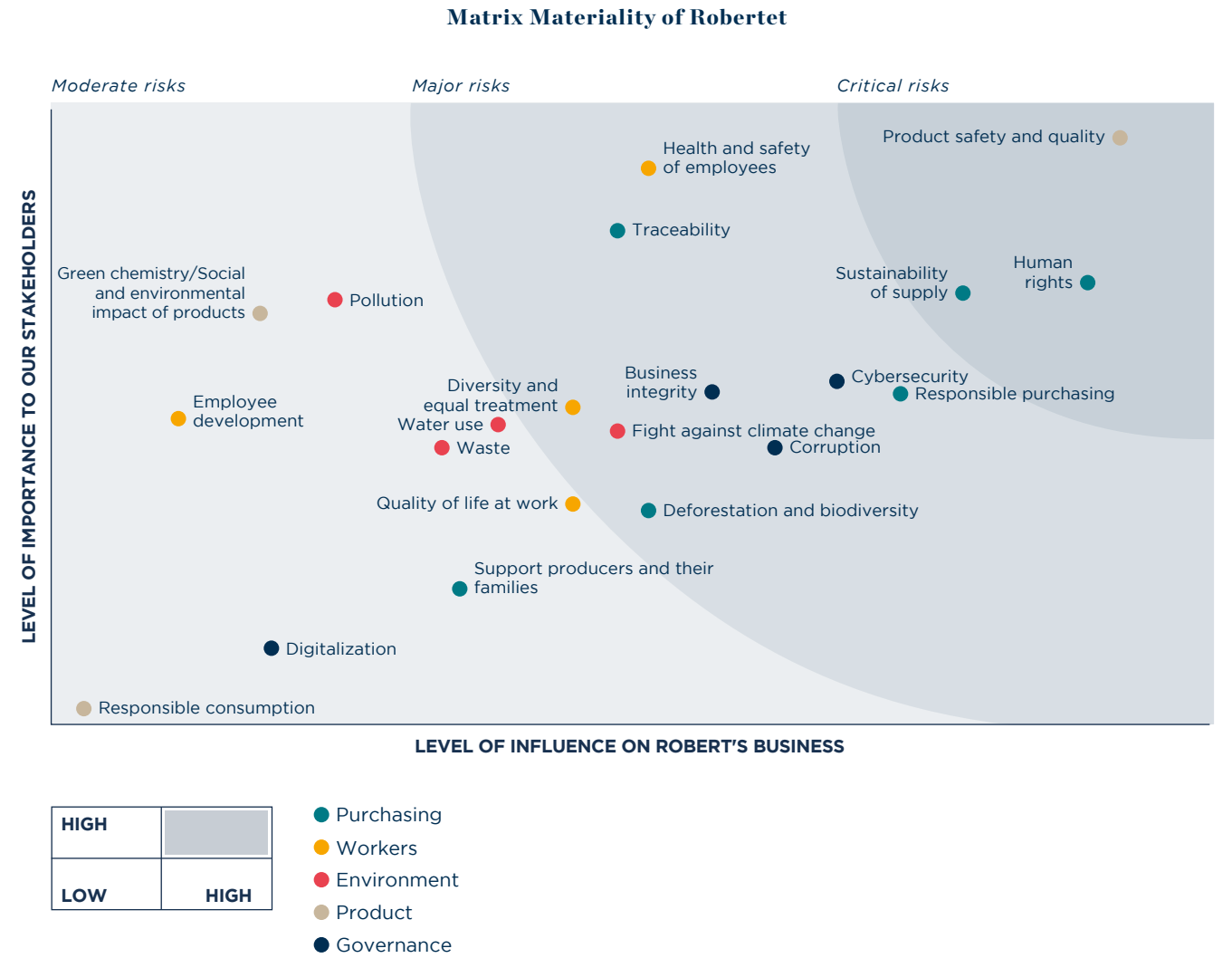
For each issue, participants rated the importance of the issue for Robertet on a scale of 1 to 5. These issues were then rated by management, based on the risk assessment. This double rating resulted in the materiality matrix.

The materiality matrix was designed using an equal weighting between the different categories of stakeholders and management. This study allowed us to rank the issues according to three categories: critical, major and moderate.

Critical challenges correspond to the essential issues that Robertet must address in order to maintain its business, while major challenges are transformational issues. Moderate challenges are still relevant for the company, but have little impact on its performance.

The materiality analysis has enabled Robertet to refine and adjust its strategy with regard to the expectations of its stakeholders by ranking the CSR issues and clarifying the actions that should be implemented as a priority.

Performed for the first time in 2021, the materiality matrix will be reviewed every three years.





SUSTAINABLE DEVELOPMENT GOALS

The Sustainable Development Goals (SDGs) are 17 commitments established by the UN in 2015 aimed at eradicating poverty, protecting the planet and ensuring prosperity for all by 2030. The Robertet Group is committed to this approach and the following table presents Robertet’s CSR commitments that enable it to contribute to these global objectives.

| Strategic SDGs                                                                                                                     |  | Robertet initiatives to support this objective                                                            | Pages |
|------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------|-------|
|  <b>ERADICATION OF POVERTY</b>                    |  | Ensuring a decent wage across Robertet's subsidiaries                                                     | 51    |
|                                                                                                                                    |  | Supporting local communities                                                                              | 41    |
|  <b>HEALTH AND SAFETY</b>                         |  | Ensuring the health and safety of employees                                                               | 47-49 |
|                                                                                                                                    |  | Verifying that the safety and health of people is an issue taken into account within the supply chain     | 34-37 |
|                                                                                                                                    |  | Implementing projects to improve living conditions in local communities, particularly in terms of health. | 41    |
|                                                                                                                                    |  | Ensuring user safety                                                                                      | 72-74 |
|  <b>SUSTAINABLE WATER MANAGEMENT FOR ALL</b>    |  | Employing technologies that reduce water use                                                              | 64-65 |
|                                                                                                                                    |  | Reducing water consumption for crop irrigation within the supply chain                                    | 43    |
|                                                                                                                                    |  | Promoting access to clean water for local communities                                                     | 41    |
|  <b>CLEAN AND AFFORDABLE ENERGY</b>             |  | Increasing the share of renewable energy consumed by industrial sites                                     | 61    |
|                                                                                                                                    |  | Promoting access to electricity in local communities                                                      | 41    |
|  <b>DECENT WORK AND SUSTAINABLE DEVELOPMENT</b> |  | Improving the quality of life at work for employees                                                       | 50-52 |
|                                                                                                                                    |  | Establishing fair economic relationships with suppliers                                                   | 40    |
|                                                                                                                                    |  | Increasing the number of our long term partnerships or join-ventures                                      | 38-39 |
|  <b>FIGHT AGAINST CLIMATE CHANGE</b>            |  | Measuring and reducing CO2e emissions related to the Group's activities                                   | 60-63 |
|                                                                                                                                    |  | Reducing the impact of purchasing raw materials and adapting our supply chains                            | 63    |

|                                                                                                                                      |                                                                                                                                       |       |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------|
|  <b>LIFE ON THE LAND</b>                          | Preserving and restoring the natural heritage within our supply chain                                                                 | 42-44 |
|                                                                                                                                      | Ensuring that our purchased raw materials are sustainably sourced                                                                     | 34-37 |
|                                                                                                                                      | Complying with the Nagoya Protocol and ensuring the fair and equitable sharing of the value added from the use of protected resources | 44    |
|  <b>PEACE, JUSTICE AND EFFECTIVE INSTITUTIONS</b> | Ensuring responsible business conduct (fight against tax evasion, corruption and ensuring respect for human rights)                   | 31-32 |
|  <b>PARTNERSHIPS TO ACHIEVE THE OBJECTIVES</b>    | Contributing to the achievement of global goals related to sustainable development                                                    | 20-21 |
|                                                                                                                                      | Developing long-term partnerships with our suppliers and providing technical support in a logic of transmission of knowledge.         | 38-40 |

| Relevant SDGs                                                                                                                        |  | Robertet initiatives to support this objective                                                                                                         | Pages        |
|--------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
|  <b>QUALITY EDUCATION</b>                       |  | Developing the professional skills of our employees through training or apprenticeship                                                                 | 53-55        |
|                                                                                                                                      |  | Promoting schooling for children in our supply chain                                                                                                   | 41           |
|  <b>GENDER EQUALITY</b>                         |  | Guaranteeing professional equality within the Group's subsidiaries                                                                                     | 56-58        |
|                                                                                                                                      |  | Empowering women in our supply chain                                                                                                                   | 41           |
|  <b>RESILIENT INFRASTRUCTURE AND INNOVATION</b> |  | Putting innovation at the service of sustainability in order to design products with the smallest possible environmental footprint                     | 74-79        |
|                                                                                                                                      |  | Optimizing waste and energy management at our sites                                                                                                    | 60-63, 66-67 |
|  <b>REDUCED INEQUALITY</b>                      |  | Combating discrimination and ensuring fair treatment of all employees                                                                                  | 56-58        |
|                                                                                                                                      |  | Promoting social dialogue to gradually achieve greater equality in terms of salaries, social protection and work organization between our subsidiaries | 52           |

CSR STRATEGY

At the end of 2021, on the basis of the updated CSR risks, the analysis of the issues identified in the materiality matrix, and the sustainable development goals, the Robertet Group completed and defined new commitments. These CSR commitments and objectives are formalised in the new CSR strategy for 2030. This strategy is based on five key areas, and is founded on a singular raison d'être : to explore and enrich the world of the living. It is summarized below.



- Ensure and encourage responsible purchasing practices
- Develop equitable relationships
- Contribute to the socio-economic development of the territories
- Preserve and restore biodiversity



- Contribute to the fight against climate change
- Optimize water consumption
- Reduce waste and promote its recovery
- Prevent and reduce pollution



- Ensure a safe and healthy work environment
- Improve the quality of life at work
- Develop the professional skills of our employees
- Promote diversity and professional equality



- Ensure product quality and safety
- Offer products that are more respectful of the environment and people
- Take action for the health and well- being of consumers



- Ensure respect for human rights and working conditions
- Ensure compliance with ethical standards

CSR GOVERNANCE

Management of the CSR initiative

To implement its CSR policy, the Robertet Group has defined a CSR management system.

The Group's CSR strategy is the responsibility of Julien Maubert, Director of the Raw Materials Division, on behalf of Philippe Maubert, Chairman of the Group. The CSR strategy is validated by the Group's management.

The two-person CSR team is responsible for leading and monitoring the implementation of the Group's CSR strategy. The team develops tools and methods, mobilizes teams at headquarters and in the subsidiaries, and identifies and shares best practices, and measures CSR performance in order to report regularly to management on results and progress.

To achieve this, the CSR team relies on a network of some twenty CSR referents, at least one in each subsidiary, and the CSR Committee.

CSR Committee

The CSR Committee was created in 2008 and is responsible for monitoring and implementing the action plan associated with the CSR strategy. The CSR Committee is made up of a multidisciplinary team, including all strategic departments: purchasing, regulatory affairs, communications, HSE (Health, Safety and Environment), quality, human resources, R&D, CSR, etc.

It is chaired by Julien Maubert, Director of the Raw Materials Division. The CSR Committee meets every quarter to review and monitor the achievement of the objectives set by the Group and to identify short, medium and long-term actions to be taken.





CSR COMMITMENTS



Since 2020, the Robertet Group has been a signatory of the United Nations Global Compact. The Global Compact brings together various organizations and companies around ten universally recognized principles in key areas: human rights, international labor standards, the environment and the fight against corruption.



Since 2020, the Robertet Group has been a signatory to the IFRA and IOFI Sustainability Charter, supporting the collective effort to raise the bar on sustainability in the flavor and fragrance industries. IOFI and IFRA are international associations that represent the flavor and fragrance industries, and to which Robertet belongs.



The Robertet Group is a member of Sedex, an organisation that hosts the largest collaborative platform dedicated to ethical supply chain data. In this sense, both the head office and the Group's subsidiaries undergo the SMETA-4 pillar audits (Sedex Members Ethical Trade Audit).



Since October 2021, the Robertet Group (with its 17 industrial subsidiaries) has been a full member of the UEBT. This membership is a guarantee that Robertet, as a company, is committed to a world that respects people and biodiversity.

The Union for Ethical BioTrade (UEBT) is an NGO that is internationally recognized for its work with companies on the ethical sourcing of biodiversity-based ingredients.



Since 2018, the SAPAD subsidiary has been For Life certified, providing a guarantee that it can be considered "responsible" in the sense of CSR, whether in terms of human rights, working conditions, respect for ecosystems, promotion of biodiversity, implementation of sustainable agricultural practices and improvement of local impact.

CSR PERFORMANCE ASSESSMENT

The Group's customers, from the food, luxury goods, health, beauty, personal care and household products sectors, are increasingly interested in Robertet's CSR performance. In order to meet this growing demand and gain recognition for its actions, the Group has had its CSR approach assessed on several non-financial platforms:



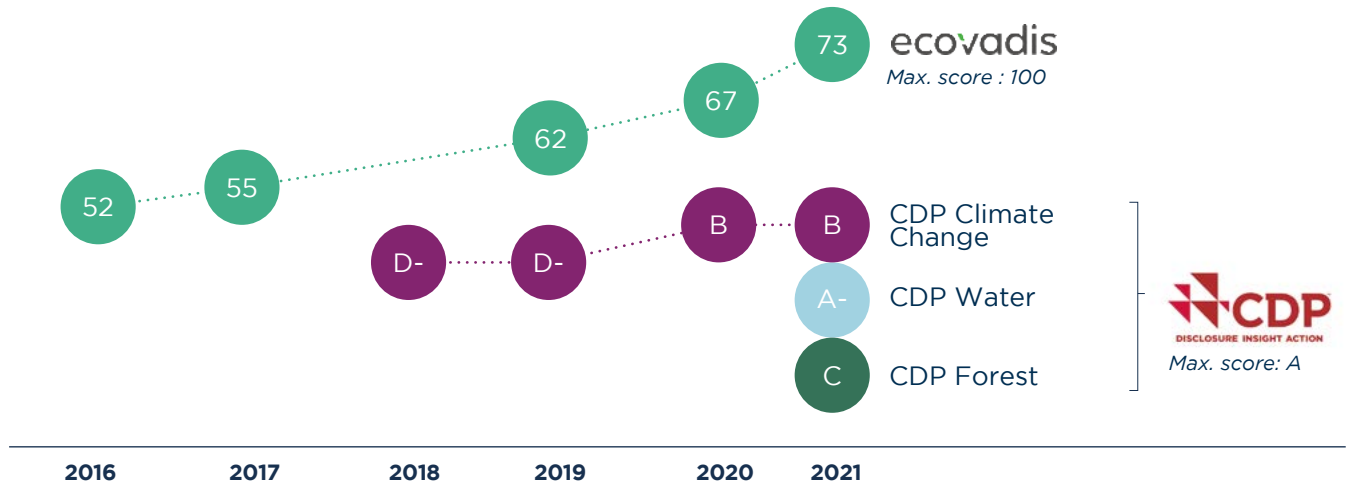
Ecovadis is one of the largest sustainability and CSR performance rating platforms. Ecovadis assesses how well a company has integrated CSR principles into its activities and their impact, particularly with regard to human rights, the environment, ethics and responsible purchasing.

Since 2016, Robertet has answered the Ecovadis questionnaire every year. In 2021, the Group obtained a score of 73 out of 100, 6 points higher than the previous score, which means that this year it has been awarded the platinum medal. This score, shared with more than 80 clients, places Robertet in the top 1% of companies evaluated on this platform.



CDP is another international platform for assessing and publishing environmental information online. CDP questions and ranks companies on their understanding of the issues and their performance in terms of climate change, sustainable water management and forest preservation.

Since 2017, Robertet has answered the CDP Climate Change questionnaire every year. In 2021, the Group obtained a grade of B in the Climate Change questionnaire (scale of A to E, with A being the best grade), and responded for the 1st time to the CDP Water and CDP Forest questionnaires, obtaining grades of A- and C respectively.



The non-financial ratings obtained by the Group have reached high levels of performance. This confirms the success of Robertet's CSR approach.

PROGRESS IN CSR OBJECTIVES

| Our goals for our governance                                                                                                            | Results 2021           | Objectives | Goal | Perimeter |
|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------|------|-----------|
| Audit all our industrial sites according to the SMETA 4-pillar standard                                                                 | 24 %                   | 100 %      | 2025 | Group     |
| Increase to 100% the number of suppliers who have signed our ethical charter                                                            | 58 %                   | 100 %      | 2025 | Group     |
| No alerts for tax evasion issued by the tax authorities tax authorities                                                                 | 0                      | 0          | 2025 | Group     |
| Provide anti-corruption training to all employees most at risk                                                                          | 81 %                   | 100 %      | 2025 | Group     |
| Our goals for our supply chain                                                                                                          | Results 2021           | Objectives | Goal | Perimeter |
| Evaluate 100% of our raw materials purchased, in terms of value, from a CSR perspective at least every 5 years                          | 80 %<br>(Headquarters) | 100 %      | 2030 | Group     |
| Audit or certify 100% of our strategic natural raw materials, in volume, according to a recognized CSR standard (over the last 3 years) | 48 %                   | 100 %      | 2030 | Group     |
| Maintain the volume of our natural raw materials purchased from long-term partners (over 3 years) at over 80%.                          | 86 %                   | 80 %       | 2030 | Group     |
| Source 15% of its raw materials from certified organic sources, by volume                                                               | 5 %                    | 15 %       | 2030 | Group     |
| Our goals for our employees                                                                                                             | Results 2021           | Objectives | Goal | Perimeter |
| Maintain an accident frequency rate of less than or equal to 9                                                                          | 10,87                  | 9          | 2025 | Group     |
| Achieve an absenteeism rate of 4% or less                                                                                               | 4,2 %                  | 4 %        | 2025 | Group     |
| Deliver training to over 70% of employees annually                                                                                      | 79 %                   | 70 %       | 2025 | Group     |
| Achieving parity in the overall workforce                                                                                               | 41 %                   | 50 %       | 2025 | Group     |
| Our goals for our industrial sites                                                                                                      | Results 2021           | Objectives | Goal | Perimeter |
| Reduce our energy consumption by 25% compared to 2020                                                                                   | +7 %                   | -25 %      | 2030 | Group     |
| Reduce our greenhouse gas emissions by 25% between 2020 and 2030 for scopes 1 and 2                                                     | +8 %                   | -25 %      | 2030 | Group     |
| Reduce our greenhouse gas emissions by 60% between 2020 and 2030 on scopes 1 and 2 per ton of product                                   | -32 %                  | -60 %      | 2030 | Group     |
| Reduce water consumption per ton produced by 20% compared to 2020                                                                       | -33 %                  | -20 %      | 2030 | Group     |
| Increase to more than 70% the total share of waste (hazardous and non hazardous) recovered                                              | 56 %                   | 70 %       | 2030 | Group     |
| No formal notice by any environmental authority concerning pollution (water and soil pollution, noise or odor nuisance)                 | 0                      | 0          | 2030 | Group     |
| Our goals for our products                                                                                                              | Results 2021           | Objectives | Goal | Perimeter |
| Maintain, and if possible improve, the percentage of orders for products delivered without defects, compared to 2020                    | 99,77 %                | 99,70 %    | 2030 | Groupe    |
| All of our natural raw materials purchased will bring only controlled traces of contaminants in the consumer product.                   | 96 %<br>(Headquarters) | 100 %      | 2030 | Groupe    |
| To increase the share of our raw materials purchased "readily biodegradable" to 80%, by volume                                          | 43 %                   | 80 %       | 2030 | Groupe    |
| Increase the proportion of our raw materials purchased that are renewable to 80%, in volume                                             | 63 %                   | 80 %       | 2030 | Groupe    |

01



RESPONSIBLE  
BUSINESS  
PRACTICES

The story of Robertet began one fine day in 1850, in a modest location. But our aim was already clear: "To confidence and trust", as our motto proclaims. Indeed, the history of the Robertet Group is a history of trust. The trust that we want to inspire in our customers, but also the confidence that generates enterprise.

Trust is still one of Robertet's primary values, so we feel it is important to express our ethical principles and convictions in the daily life of the Group, particularly with regard to fair business practices both within our entities and with our partners.







1.1 ENSURING RESPECT FOR HUMAN RIGHTS

Risk

Robertet or its suppliers are accused of not respecting human rights, labor law and/or the minimum wage.

Policy

The Robertet Group has 17 subsidiaries worldwide and more than 1,244 suppliers of raw materials (excluding packaging), both synthetic and natural.

As an employer and purchaser of raw materials, Robertet ensures that human rights, labor laws and the laws applicable in the various countries in which it operates are respected.

Objectives


The objective is twofold for the Group:

- Audit all our industrial sites in accordance with the SMETA 4-pillar standard
- Increase to 100% the number of suppliers who have signed our ethical charter

WITHIN THE ROBERTET GROUP

Actions undertaken

- **Code of Conduct** is the Group’s common ethical foundation. It commits Robertet to acting with integrity, responsibility and transparency in the conduct of its business. It sets out the rules that each employee must follow in the performance of their duties and responsibilities. Based on the ETI (Ethical Trading Initiative), it includes nine commitments in the areas of human rights, child labor, and working standards and conditions.
- **Robertet’s ethics charter** complements the Code of Conduct. Distributed to all employees, it covers complementary areas such as employee rights, employee and product safety, and respect for the environment.
- **Robertet’s Commercial Ethics Charter**, implemented in 2017, aims to ensure ethical and legally compliant business. The Commercial Ethics Charter addresses the topics of confidentiality, conflicts of interest and anti-corruption (particularly for gifts and invitations). It is intended for buyers, sales staff and other Robertet departments that carry out commercial transactions.



COMMUNICATION  
ON PROGRESS

This is our **Communication on Progress** in implementing the Ten Principles of the **United Nations Global Compact** and supporting broader UN goals.

We welcome feedback on its contents.

- The signing of the **United Nations Global Compact** in 2020 has strengthened Robertet’s ethical commitments, particularly with regard to human rights. The Global Compact brings together various organisations and companies around ten universally recognised principles in four key areas: human rights, international labor standards, the environment and the fight against corruption.

These 10 principles are an integral part of Robertet’s strategy, and in particular of its CSR strategy. In order to demonstrate the coherence of all these approaches, Robertet has chosen to integrate its Communication on Progress (COP) into its NFPD.



- In order to ensure that the Code of Conduct, the Ethical Charter and the Global Compact are respected and properly applied, the Robertet Group is a member of the Sedex Advance platform.

Robertet calls upon independent third-party organisations to carry out **audits according to the SMETA 4-pillar standard** (Sedex Members Ethical Trade Audit) within its subsidiaries. The head office monitors the results of these audits and the action plans put in place.

SMETA 4-pillar audits cover the following areas: labor standards, business ethics, health and safety, and environment.

Results

In 2021,

2

New SMETA audits were conducted (Robertet India and Robertert Brazil)

In 2021,

56 %

of the Group’s workforce is covered by a valid SMETA audit (less than 3 years)

In 2021,

6

Subsidiaries are Sedex members

KPI

|                                                                                | 2019 | 2020 | 2021 | Goal 2025 |
|--------------------------------------------------------------------------------|------|------|------|-----------|
| Percentage of industrial subsidiaries audited according to the SMETA 4-pillars | 12 % | 18 % | 24 % | 100 %     |



WITHIN ITS SUPPLY CHAIN

Actions Undertaken

- The Group encourages each supplier to sign the **Robertet Supplier Ethics Charter**. This charter commits suppliers to respecting labor rights, and in particular the prohibition of the use of child labor (under 16 years of age) or forced labor; health and safety at work; respect for the environment; respect for good agricultural practices; respect for animals; and ethical business practices.
- With regard to child labor, the Group, via the ethical charter and its child labor prevention policy, adopted in July 2019, prohibits the employment of minors under the age of 16. Nevertheless, Robertet tolerates the presence of children with their parents among its international partners, when the latter accompany them to the fields during their free time, and when this is cultural. The Group takes great care to ensure that this occasional activity does not harm their health and education, while remaining in compliance with the Conventions of the International Labor Organization (ILO).
- The Robertet Group carries out **CSR audits** of its supply chains (for example UEBT, FFL). These audits, carried out by independent third-party organisations, enable Robertet to ensure that human rights and fundamental freedoms are respected, that no child labor is used, that the conventions of the International Labor Organisation (ILO) are complied with, and that the Group's ethical principles and CSR are respected.  
→ See Chapter 2.1

Results

In 2021, in order to harmonize practices, the monitoring of the number of suppliers who have signed the ethical charter has been extended to the Group level, which explains the stagnation in the KPI.

KPI

|                                                                            | 2019 | 2020 | 2021 | Goal 2025 |
|----------------------------------------------------------------------------|------|------|------|-----------|
| Percentage of suppliers who have signed the Robert supplier ethics charter | 54 % | 58 % | 58 % | 100 %     |



1.2 FIGHTING CORRUPTION

Risk

Robertet and its employees are implicated in corruption and fraud in the performance of their duties.

Policy

In 2016, France adopted a law on transparency, the fight against corruption and the modernization of economic life, known as the Sapin II law.

In this context, Robertet has strengthened its ethical system and set up a program to prevent and detect corruption in all its subsidiaries around the world. By adopting this anti-corruption program, Robertet is confirming its desire to be exemplary in the field of ethics.

Objective

All our employees are called upon to demonstrate integrity. To support them, the Group has set itself the objective of continuing to deploy the anti-corruption training program and to provide ongoing training for all employees at risk.

Actions undertaken

The anti-corruption measures deployed by the Robertet Group meet the 8 measures required by the Sapin II law. In 2021, Robertet adopted the recommendations of the French Anti-Corruption Agency.

- An anti-corruption code of conduct has been adopted by the entire Group. It defines the various types of behavior that are prohibited and that may constitute corruption.
- An internal alert system, with a dedicated e-mail address, allows employees to report in complete confidentiality any behavior that violates the Code of Conduct. This e-mail address is listed in the Group Robertet Anti-Corruption Code of Conduct. Alerts are received and processed by the Anti-Corruption Committee.

A member of the Committee has been appointed Anti-Corruption Compliance Director in 2021. She reports directly to the Executive Board.

- A corruption risk map is used to identify and prioritize the Group's exposure risks. The need to update the map is assessed each year.
- In 2021, an automated tool, Indued by Altares, was implemented to support the evaluation of Robertet's third parties. The nature of the assessments to be carried out and the information to be collected are predetermined according to the different homogeneous groups of third parties.
- In 2021, a specific anti-corruption accounting control procedure was implemented to strengthen our anti-corruption control measures.
- In 2019, the Robertet Group launched an anti-corruption training program accessible via e-learning for the most exposed employees (subsidiaries and headquarters). This training is integrated into the general training plan.
- The anti-bribery code of conduct is an integral part of the internal regulations and specifies to all employees the penalties for violating the code.
- The Ethics Committee presents an annual report on the implementation of the anti-corruption system to the Executive Committee. It also reports to the Audit Committee on significant alerts received.

Results

|                                                      | 2019 | 2020 | 2021 |
|------------------------------------------------------|------|------|------|
| Number of incidents reported via the alert procedure | 0    | 1    | 0    |
| Number of confirmed incidents                        | 0    | 0    | 0    |

KPI

|                                                                 | 2019 | 2020 | 2021 | Goal 2025 |
|-----------------------------------------------------------------|------|------|------|-----------|
| Percentage of most exposed employees trained in anti-corruption | 40 % | 57 % | 81 % | 100 %     |



1.3 COMBATING TAX EVASION

Risk

Robertet and its employees are accused of tax evasion in the performance of their duties.

Policy

Although the Robertet Group is exposed to risks related to tax evasion due to the diversity of its geographical locations, our commitment to integrity means that we strictly adhere to the laws and regulations aimed at combating tax evasion.

The Robertet Group is a French group listed on the Paris stock exchange, CAC Small index, but with a majority family shareholding. In line with its social commitments, the Group ensures that it makes a fair contribution in the countries where it operates by paying all local taxes.

This commitment reflects the desire of its Chairman to maintain a significant part of its activity in Grasse, France, and thus to be a major contributor to the payment of national and local taxes.

As part of its responsible business conduct, the Robertet Group is committed to :

- Comply with the tax regulations applicable in each of the countries where the Group operates.
- Ensure that no legal, tax or financial arrangements are developed within the Group for the purpose of tax evasion.
- Apply an intra-group flow policy consistent with OECD principles.
- Ensure fiscal transparency with the authorities. We are aware that non-compliance with local tax laws and regulations could damage the reputation of the Robertet Group or its relationships.

Objective

The Group's objective is to have no reports of tax evasion in the conclusions reached by the authorities during tax audits.

Actions undertaken

- Tax risks are included in the overall risk map presented to the Audit Committee.
- The Group does not operate in any country on the French list of non-cooperative countries or territories or on the European Union's "black list" of non-cooperative countries and territories.
- The Group does not use opaque structures or entities located in tax havens in order to conceal information useful to the tax authorities.
- The Robertet Group applies the arm's length principle to transfer pricing and does not use transfer pricing as a tax planning tool.
- Intra-group transactions are carried out on an economic (not tax) basis.
- The Group has an overall view of the tax adjustments made by its entities, both in amount and in kind, thanks to the local documentation necessary for the Group's tax consolidation.
- Regular internal financial audits are carried out in the Group's entities to ensure that the procedures defined by the Group are effectively applied.
- The financial managers of the subsidiaries and the Group's management are regularly trained in tax matters.
- In addition, the Group's management is continuously informed about the evolution of inter-country taxation and more particularly about tax transparency, good tax governance and the fight against tax evasion.

KPI

|                                                          | 2019 | 2020 | 2021 | Goal 2025 |
|----------------------------------------------------------|------|------|------|-----------|
| Number of reports of tax evasion made by tax authorities | 0    | 0    | 0    | 0         |

02



LIVING  
TERROIRS

The supply of natural raw materials is at the heart of the company's operations. Robertet has therefore naturally integrated purchasing into its corporate social responsibility policy.

To this end, Robertet has chosen to develop a more sustainable and value-creating supply of agricultural raw materials with its suppliers, in order to ensure the sustainability of its activities and to respond to the climatic and societal challenges facing the Group.

This takes the form of an integrated purchasing strategy with three complementary objectives:

- Ensure the continuity and quality of supplies.
- Ensuring and promoting responsible behavior towards individuals, local communities and the environment throughout our supply chains.
- Guarantee as much as possible the traceability of natural raw materials and the transparency of supply chains.



2.1 ENSURE AND ENCOURAGE RESPONSIBLE PURCHASING PRACTICES

Risk

Significant lack of control of suppliers in terms of CSR and traceability of raw materials.

Policy

In response to various food and health scandals, consumers are increasingly careful about what they buy. They no longer accept companies that do not respect ethical and environmental standards. Robertet must therefore provide answers to consumers and customers, on whom these demands are reflected.

The Robertet Group wishes to guarantee the traceability of natural raw materials and the transparency of its supply chains.

To this end, the Group is committed to:

- Have the supplier's Ethics Charter signed  
→ See Chapter 1.1
- Schedule field visits
- Evaluate suppliers using the CSR self-assessment questionnaire
- Audit or certify supply chains according to a CSR standard.

These tools enable Robertet to gain a better understanding of the organisation of supply chains and the issues at stake, and thus to reduce the risks in the supply chain by proposing the implementation of appropriate projects on site.

Objective

The Robertet Group supports its supply chains and measures the progress made by evaluating them from a CSR perspective, using the CSR questionnaire. The Group's objective is to have evaluated all its natural references by 2030, and to repeat the exercise every five years.

Regular field visits by our teams

Actions undertaken

In order to get to know its suppliers better, Robertet's teams visit them on site. They also check the origin of the raw materials, their quality, the transformation processes and the working conditions of the employees.

Results

In 2021,

70  
FIELD VISITS WERE CARRIED OUT  
BY OUR STAFF



CSR Assessment

Actions Undertaken

Robertet is careful to involve its suppliers in its CSR approach by supporting them in their approach and in the evaluation of their practices.

To this end, Robertet Grasse has a CSR evaluation system for its natural reference chains. This evaluation is carried out in two stages:

- Risk assessment of the supply chain

Each country of supply is assigned a CSR rating based on a multi-dimensional analysis that takes into account, for example, geopolitics, corruption, respect for workers' rights and climate risk. Robertet relies on recognized international databases such as Geos for geopolitical evaluation and Weltrisikobericht's WorldRiskIndex for climate analysis.

- Evaluation of the supply chain's CSR performance

Each supplier must complete a CSR self- assessment questionnaire. This questionnaire is sent to direct suppliers (level 1) but also concerns indirect suppliers (level 2 and above). Indeed, when the supply chain is complex, Robertet expects its Tier 1 suppliers to go back to the source of the raw material to obtain the required information.

Suppliers are asked about:

- Their CSR approach, in order to determine whether the supplier, as a company, is reliable and responsible in terms of CSR;
- Their raw material, its origin, geographical, the organization of the chain (number and type of intermediaries), the agricultural practices, as well as the traceability system in place.

The potential risk is then coupled with the level of performance of the supply chain and its strategic level for Robertet in order to calculate a "residual" risk level. This residual risk is materialised by a sustainability score out of 100 for each raw material/supplier pairing, and makes it possible to identify the margins for progress.

Robertet Grasse then adapts its supply methods according to the sustainability score:

- When the risk is low (score above 70) or moderate (score between 40 and 70), Robertet Grasse does not offer any particular support.
- When the risk is high (score below 40), the supply chain is qualified as "unsustainable". In this case, Robertet Grasse sets up a closer collaboration with the supplier with an improvement plan to make the supply chain more sustainable. A supplier is only delisted if it refuses to improve its practices or proves unable to do so.

The aim here is not to punish but to strive for the improvement of all our suppliers by involving them in our CSR approach and supporting them in the evaluation and evolution of their practices.

Results

In 2021,

100 %  
of the supply chains assessed as having a high risk  
of unsustainability have put in place an action plan.

In 2021,

36 %  
of purchases of natural references were made by  
Robertet Grasse, in volume

KPI

|                                                                             | 2019                        | 2020                        | 2021                        | Goal 2025            |
|-----------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------|
| Percentage of purchase of references covered by a CSR assessment (in euros) | 80 %<br>Head quarters level | 80 %<br>Head quarters level | 80 %<br>Head quarters level | 100 %<br>Group level |



CSR audits and certifications of supply chains

Actions undertaken

In order to support suppliers in improving their practices, Robertet calls upon independent third-party organisations, external to Robertet, to audit or certify certain supply chains.

In this context, the Group assesses the added value of an audit or certification of a given supply chain for all its stakeholders (local communities, suppliers, customers). When this value is proven, it takes the necessary steps.

This voluntary approach allows Robertet to demonstrate that certain requirements are met within its supply chains and that good practices are put in place.

These CSR audits and certifications attest to the credibility of Robertet's responsible sourcing approach and strengthen customer confidence in the supply chain.

Robertet's positioning in this area has been strongly reinforced since 2020, with the growing demand from customers for greater transparency and traceability.

Robertet mainly uses four CSR labels :

- The "organically grown" certification, which provides guarantees of environmentally friendly farming practices.
- UTZ or Rainforest Alliance certification, which provide social and environmental guarantees.
- UEBT verification and certification that provides social, environmental and economic guarantees, with a focus on biodiversity.
- Fair For Life attestation, which provides social, environmental, economic and governance guarantees. The FFL label is a fair trade label.

Results

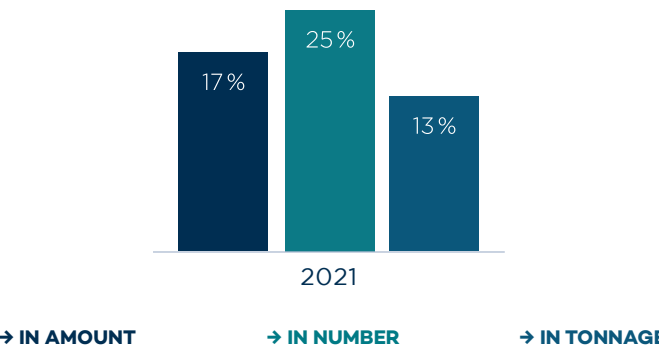
In 2021, Robertet has commissioned 9 UEBT verifications from its suppliers of:

- Basil, Geranium, Marjoram in Egypt
- Jasmine and violet in Egypt
- Guaiac and Cabreuva in Paraguay
- Cucumber and Iris in Turkey

At the request of a customer, UEBT verifications were also carried out on the Rose and Jasmine of Grasse.

Finally, Robertet has had its Madagascar vanilla, Fair For Life attested at the end of 2021.

Percentage of natural references covered by an audit or certification according to a CSR standard (%)



In 2021,

12

CSR audits or certifications have been conducted within the supply chains

KPI

|                                                                                                              | 2019 | 2020 | 2021 | Goal 2030 |
|--------------------------------------------------------------------------------------------------------------|------|------|------|-----------|
| Percentage of strategic supply chains audited or certified according to a CSR standard over the last 3 years | —    | 48%  | 48%  | 100%      |

CSR audits and certifications conducted within Robertet's supply chain:



2.2 DEVELOPING EQUITABLE RELATIONSHIPS

Risk

Tension or disruption of supplies due to vulnerabilities related to health crises, political crises or natural hazards.

Policy

Given the number of natural references<sup>2</sup> purchased (1,764) worldwide for the creation of flavors, fragrances and active ingredients, and the number of associated suppliers (1,244), Robertet has developed a particularly elaborate organization to fully assume its responsibilities and meet its customers' expectations in terms of continuity, quality and traceability of supplies.

This strategy is based on the establishment of equitable economic partnerships for a fair sharing of benefits within the sectors, by promoting long-term relationships.

Objective

Robertet wishes to maintain at 80% the volume of natural references purchased from a long-term partnership.

Establishing long-term partnership

Actions undertaken

The Robertet Group has implemented a purchasing strategy based on a network of 4 categories of suppliers, differentiated by the levels of strategic importance associated with natural raw materials.

In addition to the listed suppliers from whom the Group traditionally purchases raw materials, Robertet has forged closer ties with certain suppliers:

1 Partnerships

When Robertet works more closely with certain key suppliers who share a desire for mutual development, partnerships are formed. The aim of these partnerships may be to establish a long-term relationship (of at least three years).

These partnerships are win-win relationships. For Robertet, they allow us to secure supplies with a guarantee of volumes. For the supplier, they bring a guarantee of income and a perennality of their activity on the long term.

2 Minority interests and joint ventures

The Robertet Group partners with certain strategic suppliers by acquiring a minority stake or establishing a joint venture in order to strengthen mutual ties.

The Robertet Group currently has three of them: BNS in Madagascar, Sarl Serei No Nengone (SNN) in New Caledonia and Fleur de vie in France.

3 Our own production sites

The Robertet Group has seven subsidiaries that transform plant raw materials into natural extracts, which are included in the scope of CSR reporting. This is the case for Robertet Grasse, SAPAD, Sirius, Bionov, Robertet Turkey, Robertet Bulgaria and Robertet South Africa.

The Group has two other entities that transform plant raw materials into natural extracts, which are not included in the scope of CSR reporting (because they are not consolidated at financial level). These are Fragrant Garden in Madagascar and Finca Carrasquillas in Spain.

The ingredients, manufactured in these subsidiaries or entities are then sold as is to our customers or assembled to obtain a perfume, flavor or active ingredient (in the subsidiary itself or by other assembly subsidiaries).

This network of local subsidiaries allows us to be as close as possible to the plant raw material required and to process it locally, as well as to develop our internal production capacities for key raw materials when necessary.

Result

In 2021, at Robertet, Grasse

5 New partnerships have been established.

KPI

| Part of natural reference suppliers covered by a long-term partnership | 2019 | 2020 | 2021 | Goal 2030 |
|------------------------------------------------------------------------|------|------|------|-----------|
| In number                                                              | 55 % | 67 % | 76 % |           |
| In volume                                                              | 53 % | 72 % | 86 % | 80 %      |
| In amount                                                              | —    | —    | 81 % |           |

Robertet has reached its target again this year, and the proportion of purchases made from long-term partners, in terms of volume, continues to grow. Moreover, the number of long-term partnerships will also continue to increase in 2021. This reflects the Robertet Group's desire not only to increase the volume of purchases linked to long-term partners, but also to include more suppliers in our CSR approach through partnerships.



FOCUS TO PRESERVE AND DISSEMINATE THE HERITAGE OF GRASSE

The establishment of a fair sharing of the value created can support local jobs while safeguarding varieties grown historically on these lands.

Proud of its roots in Grasse, Provence, the cradle of perfumery, Robertet continues to support the cultivation of aromatic plants in southeast France.

With the aim of perpetuating the sectors historically present on the Grasse territory, Robertet has, for example, established a new 10- year partnership with a rose grower in Grasse in 2021.

In addition, Robertet has acquired a majority stake in Astier Demarest, based in Grasse, France. Astier Demarest is a historic family-owned company from Grasse specializing in the sourcing and distribution of raw materials for the fragrance, cosmetics, aromatherapy and food flavors sectors

<sup>2</sup> A natural reference is a raw material of animal or vegetable origin, which can be raw (e.g. gums, leaves, flowers, etc.); or transformed into a natural extract (e.g. extract, resinoid, infusion, essential oil, concrete, absolute, etc.)



Building equitable partnerships

Actions undertaken

The establishment of fair economic relationships is not only based on the establishment of long-term partnerships. In fact, Robertet provides more global support to its suppliers, and partnerships can also have the following objectives:

- setting up a common project;
- pre-financing of crops;
- setting a purchase price upstream of the sale or setting up a price-fixing mechanism to avoid excessive variations in the event of low market prices.
- financial support for the development of suppliers or the improvement of the quality of their products. This can be done, for example, by financing distillation or extraction facilities or by providing seeds and plants to develop specific qualities. The production of higher value-added products thus contributes to local economic development.
- technical support for the transmission of knowledge and the development of local skills.
- a transfer of good agricultural and environmental practices.

For suppliers, the medium-term economic visibility thus obtained is important in order to be able to make productive, social or environmental investments (infrastructure, improvements in cultivation practices, and post-harvest operations such as fermentation and drying).

Beyond the implementation of fair economic partnerships, the presence of a UEBT certification or a Fair For Life attestation guarantees a minimum purchase price. The price paid to the producers must then, at least, cover the production costs.

Within the framework of Fair For Life attested chains, a premium representing at least 5% of the purchase price must also be paid into a development fund. This fund is used by the supplier to finance social, technical or organizational development actions.

Results

- For its vanilla chain in Madagascar, Robertet, in collaboration with Bourbon Natural Sourcing (BNS), has obtained Fair For Life attestation in 2021, in addition to organic certification.
- As part of the restructuring of its Patchouli sector in Indonesia, Robertet participated in the creation of a cooperative of 20 producers and set up a partnership including the establishment of a guaranteed minimum price. Robertet was thus able to build a more sustainable structure that takes into account the needs of its members and their communities.

2.3 CONTRIBUTE TO THE SOCIO-ECONOMIC DEVELOPMENT OF THE TERRITORIES

Risk

Negative social/societal impacts of Robertet or its suppliers in the territories where the Group operates.

Policy

The Group sources some of its raw materials in developing countries, where there are real difficulties in terms of poverty, infrastructure, access to education and health services.

Objective

Robertet’s ambition is to ensure that its activities and social commitment create added value for suppliers, producers and their families.

Actions undertaking

In order to improve the living conditions of the producers’ communities, Robertet’s sourcing team listens to their needs and together they define the support projects.

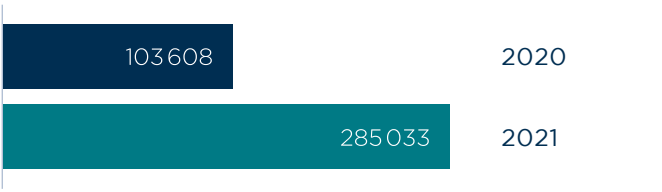
In this way, Robertet becomes involved with local communities by contributing to the financing of medical care, the development of infrastructure or the running costs of rural schools.

In September 2021, Robertet, in partnership with a customer, financed a social center within the Maté chain in Brazil. This center, which is available to the supplier’s employees, includes a canteen, a training room and a library. Restaurant staff have already received training in good hygiene practices.

In addition, as every year since the beginning of the 2018 school year, the NGO BNSCARE, created and funded by Robertet, offered school supplies to all the pupils of the elementary school, rehabilitated by its care. These 200 children all come from families working with vanilla for BNS, in Madagascar.

Result and KPI

Amount paid for community projects within the supply chain (in euros)



→ CHANGE 2020 - 21 : +172%

2.4 PRESERVING AND RESTORING BIODIVERSITY

Risk

Negative impacts of suppliers’ activities on the environment and biodiversity (deforestation, depletion of natural resources, etc.).

Policy

The preservation of nature is essential since it is a source of food, drinking water, and plays a major role in climate regulation.

The Group is committed to reducing the environmental impact of its agricultural and industrial activities in its supply chain and/or making it positive, by preserving biodiversity and environmental heritage.

To achieve this, Robertet is focusing its efforts on three areas:

- Improving agricultural practices, including the transition to organic farming.

Indeed, organic farming helps protect rural biodiversity and preserve soil quality while meeting a growing consumer need for healthier, environmentally friendly products.

- Improving on-site transformation processes

- Protection and sustainable use of biodiversity

Objective

The Robertet Group wants to become the leader in organic farming in its sector. The objective, by 2030, is to reach 15% of natural products purchased, in volume, certified as "organically grown".

Transition from conventional to organic farming

Actions undertaken

- Where relevant, Robertet provides agronomic advice on crops and harvesting methods, or information for farmers on the risks associated with the handling and use of pesticides.

In Turkey and Bulgaria, for example, every year, before each harvest season, local suppliers are made aware of good agricultural practices through the distribution of a calendar. This calendar contains a list of authorized pesticides and recommendations on their storage and use, crop diseases, quantities of fertilizers to use, irrigation management, crop maintenance periods, etc.

- The Group can also help producers to reduce the environmental impact of their plantations. For example, in Bulgaria, Robertet has financed drip irrigation equipment and set up a residue recycling and composting system.

- To go further in the implementation of responsible and sustainable agriculture, Robertet defined a policy for the application of Good Agricultural Practices or "GAP" in 2017. Suppliers are committed to respecting GAPs by signing the ethical charter.

- Robertet encourages and supports producers who wish to switch from conventional to organic farming.

- Robertet is also pursuing the development of its organic ranges by investing in pioneering companies in organic essential oils such as SAPAD in 2009 and Sirius in 2019. In 2021, the Group acquired Astier Demarest, a Grasse-based company specializing in the sourcing and distribution of organic raw materials. This investment reaffirms the Group's determination to be the market leader in organically produced extracts in its sector.

Improve on-site transformation processes

Actions undertaken

Just like the Robertet Group's production plants, suppliers consume resources and generate waste when they transform the plant raw material on site. For Robertet, the aim is to reduce the environmental impact of these transformations in its value chain.

Results

For example, Fragrant Garden consumes 0.25m³ of wood per liter of ylang oil, compared to 1.3m³/L for the industry as a whole³. The use of a boiler to carry out the distillation (vs. open fire distillation) has reduced wood consumption by half. In addition, the boiler is fueled by forest or plant waste, as well as by firewood planted on the site. A reforestation program has been set up in Nosy Be to plant 40,000 trees per year (eucalyptus or local species) to be self-sufficient in the consumption of firewood.



Results

In 2021, the Robertet Group has set up three partnerships for the conversion of crops to organic farming. These are bitter orange, bergamot and rose.

In 2021,

55

New references have been purchased from Robertet Grasse

In 2021,

337

organic references were purchased at Group level du Groupe

| KPI                                                   | 2019  | 2020 | 2021 | Goal 2030 |
|-------------------------------------------------------|-------|------|------|-----------|
| Percentage of organic references purchased, in number | —     | 26 % | 19 % |           |
| Percentage of organic references purchased, by volume | 6,2 % | 5 %  | 5 %  | 15 %      |
| Percentage of organic references purchased, in amount | —     | —    | 10 % |           |

³ According to the GEHEM : Group of Exporter of Essential Oils, extracts and oleoresins of Madagascar.



Commitment to preserving and restoring biodiversity

Actions undertaken

- All verified or UEBT-certified supply chains must implement a biodiversity action plan, including measures to support biodiversity on farms and in surrounding areas, to improve the sustainable use and conservation of biodiversity.
- For several years now, the Group has been carrying out actions to conserve the natural heritage in its supply countries.

Results

- In Madagascar, Robertet plants between 10,000 and 20,000 Ylang-Ylang seedlings every year to ensure its sustainability. The Group has also left 52 hectares of protected biodiversity. Half of this area (of which 17 hectares have been designated as protected areas) will never be exploited. This is a point of the Fragrant Garden shareholders' charter, clearly stated in the Sustainability Manual. The other part, 32 hectares, is a maintained forest with replanting of local species. Every 3-4 years, a census of local fauna and flora species out of 2000 species listed is conducted in collaboration with a team from the Antananarivo Zoo.

Biodiversity discovery days are organized with Fragrant Garden's partner schools. The children are made aware of the different species and the protection of endangered species.

- In 2021, Robertet worked with Serei No Nengone (SNN) in New Caledonia to facilitate the work of sandalwood collectors while limiting the impact of the activity on the forest. The objective was to find a solution that would facilitate access to mature trees without opening new roads or paths, and to reduce the arduousness of the teams' forestry work.

Thus, Serei No Nengone has acquired 16 donkeys and a breeding herd. Animal welfare was placed at the heart of this project: custom-made pack equipment, good living conditions (minimum surface of pasture, shelter).

FOCUS

SUSTAINABLE USE OF BIODIVERSITY

In order to explore natural ingredients from all over the world, Robertet must source them from countries rich in biodiversity. Whether these countries are developing or not, economic pressure sometimes leads to the destruction or degradation of ecosystems and natural heritages. Through the application of the Nagoya Protocol, the Group contributes to maintaining and conserving biodiversity, and to ensuring the fair and equitable sharing of the benefits arising from its use.

Thus, the Group applies and complies with the Nagoya Protocol on Access and Benefit Sharing for all its R&D projects involving new species (i.e. those not listed within the Group at the date of application of the protocol).

To this end, the Group identifies which of its R&D projects are affected by the Nagoya Protocol and ensures that they are compliant. In this context, Robertet has put in place several actions:

- The definition of an internal process with a list of steps to be followed from the start of an R&D project. This process involves the R&D, purchasing and regulatory affairs divisions.
- The creation of a transdisciplinary team in charge of the Nagoya Protocol within the Group.
- Building the R&D team's expertise with regard to the Nagoya Protocol through training, integration of the subject into research processes, etc.
- The creation of a brochure on the Nagoya Protocol to provide information to Robertet's employees, customers and suppliers.

03



EMPOWERING  
PEOPLE

Convinced that the Group's performance is linked to the development of its employees and to the trust it places in them, Robertet is taking the necessary steps to be an employer of choice.

Robertet's primary responsibilities are to provide its employees with a safe working environment and to ensure their well-being, while supporting them in the development of their skills.

Employees can then be fully committed to serving customers around the world.



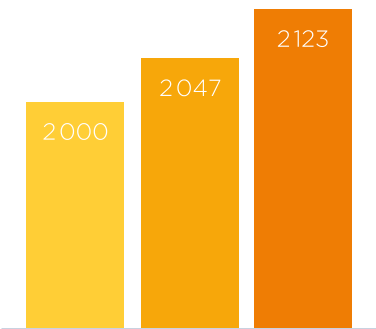
WORKFORCE OVERVIEW

As of 31 December 2021, Robertet has 2,123 employees, an increase of 4% compared to 2020.

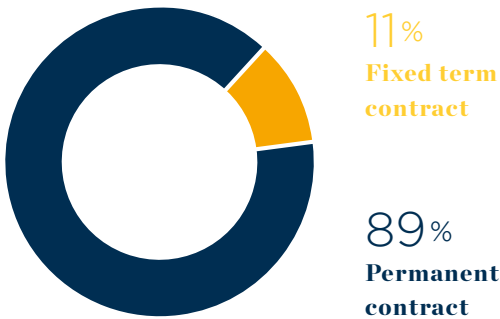
2123

EMPLOYEES<sup>4</sup>  
As of 31 December 2021

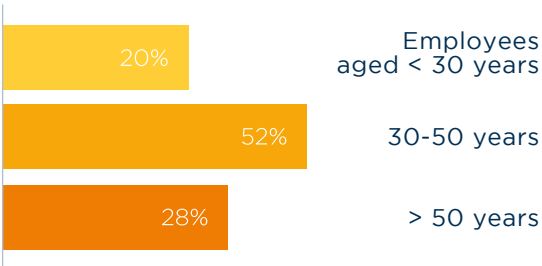
Total number of Group employees as of December 31 2021



Total number of Group employees by type of contract



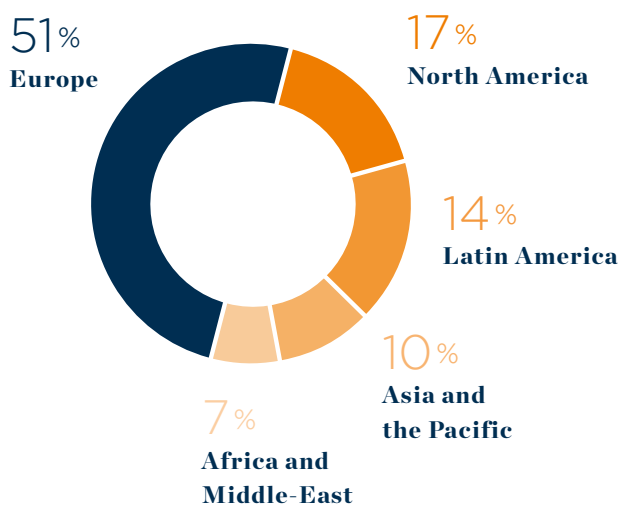
Distribution of the workforce by age group



11,95

YEARS OF AVERAGE SENIORITY  
of employees

Breakdown of employees by geographical area



The distribution of jobs by geographic area remains stable overall. The Group provides jobs throughout the world and remains attached to the city of Grasse, the world capital of perfumes and the place where the company was founded in 1850. With 886 employees, Grasse represents 42% of the Group's workforce, followed by the USA with 17%.

<sup>4</sup> Excluding commercial subsidiaries.

3.1 ENSURE HEALTH AND SAFETY AT WORK

Risk

- Work-related injuries or illnesses
- Rapid and massive spread of a deadly virus that disrupts the operation of Robertet

Policy

As a company with 17 production subsidiaries, employee health and safety is a priority for the Group. Robertet is committed to guaranteeing the physical integrity and health of its employees, as well as reducing the risk of accidents in the workplace, by focusing its approach on three areas:

- assessment of occupational risks to ensure effective prevention measures
- employee training to improve the Group's safety culture
- the provision of specifically adapted safety equipment and materials

In addition, in 2020, Robertet Grasse drew up a Major Accident Prevention Policy (MAPP), which defines its roadmap for the prevention and management of industrial risks. This policy was put in place following the merger with Charabot, which classified the Robertet Le Plan de Grasse site as a Seveso high threshold Installation Classified for the Protection of the Environment.

Objectif

The Group's objective is to achieve an accident frequency rate<sup>5</sup> below 9.

Actions undertaken

Prevention

- The assessment of occupational risks makes possible to identify and classify dangerous situations for each workstation, in order to implement appropriate prevention measures. This exercise is repeated annually and the results of the assessment are made available to the occupational health department, to staff representative bodies and to supervisory bodies such as the Labor Inspectorate.
- Each accident or "near miss" is analyzed and corrective actions are taken.
- HSE training and awareness-raising sessions are provided to employees on the wearing of PPE, handling, the handling of dangerous products, fire risks, etc.
- The health of employees is monitored. For example, all employees exposed to chemical risks undergo regular medical check-ups.
- Quarterly meetings of the CSSCT (Health, Safety and Working Conditions Commission) are organized to communicate and share information on subjects related to the analysis of working conditions and professional risks.
- Emergency procedures are created and periodically tested to deal with industrial risks such as explosion risks in ATEX<sup>6</sup> zones, fire risks, etc.
- Employees are invited to play a proactive role in safety prevention. Thus, in May 2021, Robertet USA implemented a system allowing employees to submit suggestions for improving health and safety in the workplace.

<sup>5</sup> Frequency rate = (Number of work-related accidents with lost time / Number of hours worked) 1,000,000

<sup>6</sup> Explosive atmospheres



Prevention of chemical risks

Through our activity, some employees may be exposed to hazardous chemical agents. Their exposure is evaluated, controlled and limited as much as possible to what is strictly necessary.

- The use of collective protective equipment such as air extraction and treatment systems (e.g. fume hoods, fume cupboards with charcoal filters) and PPE (personal protective equipment) can significantly reduce employee exposure.

In May 2021, Robertet Grasse installed a new high-performance extraction system, the smartflow hood. This system has improved the safety and working conditions of the operators (more efficient and space-saving emission collection system) while reducing energy consumption.

- Protective devices are complemented by the deployment of closed-system processes to avoid product evaporation, or green chemistry, limiting the use of hazardous products.

Prevention of musculoskeletal disorders (MSD)

In order to reduce the number of work-related accidents and to prevent the risk of occupational diseases, Robertet is carrying out several actions:

- The Group trains its employees in movements and postures.
- Ergonomic studies and workstation studies are carried out to improve the organizational, technical and human ergonomics of workstations. In 2021, 4 workstation studies and 2 ergonomic studies were conducted in Grasse.

- Robertet invests in equipment to improve ergonomics of workstations. Here are some examples:

- Wearing elbow pads for pipetting and equipment to help with opening vials (prevention of wrist MSD).

- Handling equipment: forklifts, pallet trucks, automatic filming machines, robotic manipulators, etc. (prevention of upper and lower limb MSD).

- As soon as a new workshop or site is built or renovated, particular attention is paid to the ergonomics and comfort of employees, especially with regard to manual handling and the carrying of loads.

In 2021, the Robertet Group has made a number of improvements to facilitate the loading and unloading of materials, in order to reduce the back strain associated with these steps:

- Robertet USA has invested in a mobile platform;
- Robertet Grasse has revised the layout and height of some platforms.

Verification of compliance with safety regulations

- The HSE teams are present in the field to report any problems related to the safety and hygiene of operators, as well as those that may affect the environment. At the same time, they ensure that these HSE rules are respected.

- Safety equipment is checked periodically.

- The working conditions of our employees can be examined on the one hand by our customers who regularly order CSR audits but also during SMETA audits. And on the other hand, by governmental authorities such as the labor inspectorate or the DREAL (Regional Directorate for the Environment, Planning and Housing) in France. The implementation of corrective actions and their progress, resulting from these inspections, are also monitored.

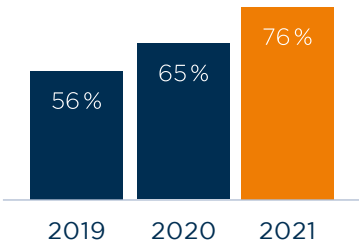
Results

In 2021,

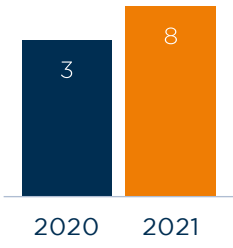
65%

of the Group's workforce has received at least one health and safety training

Percentage of subsidiaries without a lost time injury during the year



Number of occupational diseases



KPI

|                                                       | 2019  | 2020  | 2021  | Goal 2025 |
|-------------------------------------------------------|-------|-------|-------|-----------|
| Number of work and commuting accidents with lost time | 45    | 28    | 36    |           |
| Number of days lost                                   | 1387  | 830   | 736   |           |
| Number of hours worked (Thousands)                    | 3 472 | 3 240 | 3 312 |           |
| Frequency rate                                        | 12,9  | 8,64  | 10,87 | <9        |
| Severity rate                                         | 0,40  | 0,26  | 0,22  |           |

FOCUS BACKGROUND ON THE COVID-19 PANDEMIC

The protection of health and safety has been reinforced by the pandemic resulting from the "Covid-19" disease. Robertet has been able to adapt to this risk:

- Appointment of "Covid" referral personnel
- Creation of procedures to be followed in case of contact or positive case
- Systematic search for contact cases within the company
- Mandatory wearing of a surgical mask
- Production and provision of hydroalcoholic solution
- Intensive cleaning
- Social distancing within the company
- Restricted reception of people from outside the company
- Working remotely whenever possible, limiting the number of people per office, and splitting up production teams

3.2 IMPROVE THE QUALITY OF LIFE AT WORK

Risk

- Lack of attractiveness in the face of new requirements concerning the organization of work
- Poaching of employees by competitors, customers or suppliers
- Negative social climate, strikes, social movements

Policy

Attracting new talent and retaining existing employees is imperative to consolidate and pursue our development. To achieve this, the Robertet Group relies in particular on improving the quality of life at work, a source of fulfilment and sustainable performance.

Quality of life at work is a complex issue that encompasses a large number of elements. The Group is therefore working in several areas to improve the quality of life of its employees.

Objective

The Group has set itself a dual objective by 2025:

- Achieve an absenteeism rate of 4% or less
- Develop a commitment questionnaire and achieve an employee commitment rate of over 60%.

Facilitate the organization of work

Actions undertaken

- Flexibility

In order to preserve and facilitate the balance between professional and personal life, the Robertet Group is working on flexible working hours and, more generally, flexible working conditions. Here are some concrete examples:

- Robertet Colombia has given its employees the opportunity to take off one work day per quarter to spend time with their families.
- Robertet Colombia has set up a new work-life balance committee. This committee is elected by the employees and meets quarterly.
- The 35-hour agreement signed by Robertet Grasse defines the hours worked by employees. They are encouraged to respect these hours and not to work overtime.
- Telecommuting or working from home

Covid-19 has accelerated the digitalization and implementation of telecommuting within the Group. This new way of organizing the company offers more flexibility for employees.

Telecommuting or remote working has been implemented in the majority of our subsidiaries, when the businesses allow it.

Results

In 2021,  
**87%**  
of employees have  
teleworked (among  
those eligible).

In 2021,  
**5**  
Collective agreements  
concerning the quality of  
life at work and work orga-  
nization cover the Group's  
employees.



Assisting employees in the management  
of their illness

Actions undertaken

- A plan allows employees to donate days to each other, solely for family members caring for a person suffering from a particularly severe loss of autonomy or with a disability, at Robertet Grasse.
- Benefits plans guarantee payment of compensation in the event of incapacity for work, cover disability and provide for payment of a lump sum to designated beneficiaries in the event of death.
- Robertet assists employees as soon as an occupational disease is declared (before it is recognized by social security). In consultation with the occupational medicine department and the ergonomist, the workstation is adapted.

Ensuring fair compensation

Actions undertaken

- Compliance with minimum wages set by local regulations
- In Grasse, each year the mandatory annual negotiations lead to the negotiation of a general salary increase, in consultation with the trade unions.
- The Robertet Group is committed to ensuring that each year, annual increases are higher than the cost of living (inflation).
- In Grasse, Robertet involves its employees in the company's performance through employee savings plans (profit-sharing), the amount of which depends on the profits made.
- A Company Savings Plan has been in place for many years. It enables employees to build up medium-term savings with the help of the company.

Result

In 2021,  
**4**  
Collective agreements concerning remuneration have been signed



Moving forward together through social dialogue

The quality of life at work depends on the conditions in which employees perform their work, but also on their ability to express themselves on the subject. The Group is therefore committed to ensuring quality social relations. Robertet favors dialogue and direct communication, including between management and employees.

Actions undertaken

Employees in Grasse, and since October 2021 in Mexico, have the opportunity to submit suggestions on improving the quality of life at work via suggestion boxes. These suggestions help to identify areas for improvement for management.

In addition, respect for freedom of association and collective bargaining is an integral part of the principles listed in the Code of Conduct.

In France and in some international subsidiaries, social dialogue is structured, with employee representative bodies (employee and union delegates, works council, health, safety and working conditions committee) meeting regularly

Results

In 2021,

55%

Of the Group’s workforce is covered by collective bargaining.

In 2021,

12

Collective agreements still valid within the Group.

Developing the corporate culture

Actions undertake

In order to reward the work done by employees and to foster a sense of belonging and team cohesion, the head office and the subsidiaries organize corporate events.

The vast majority of these events have been suspended due to the Covid but Robertet Grasse, has for the 2nd time celebrated the European Week of Sustainable Development in September 2021.

Through various stands, employees were made aware of sustainable consumption, via the visit of a vegan food truck, a home-made soap and deodorant workshop, tasting of seaweed-based drinks and insect flour-based cookies. Employees were also made aware of their personal carbon impact.

Robertet USA, on the other hand, welcomed all employees who worked 100% offsite during the heart of the Covid by providing them with food trucks. This gesture allowed all employees to make the transition to a hybrid schedule by sharing this corporate pleasure together.

KPI

In order to monitor the improvement of the quality of life at work, Robertet has chosen the absenteeism rate.

|                  | 2019  | 2020  | 2021  | Goal 2025 |
|------------------|-------|-------|-------|-----------|
| Absenteeism rate | 4,6 % | 5,3 % | 4,2 % | <4 %      |

In addition, Robertet Brazil has implemented a "Quality of Life at Work" survey to find out their employees' perception of the work environment, salaries and benefits, the way leadership is exercised, etc.

The results of this first year are very satisfactory, as 76% of the employees are very satisfied or satisfied with working for Robertet Brazil.

3.3 DEVELOP THE SKILLS OF OUR EMPLOYEES

Risk

Failure to identify, develop and value employees’ skills.

Policy

Training and the transmission of knowl-how allow us to develop skills and to support employees in their careers.

The Robertet Group thus ensures that each employee has the means to carry out his or her tasks effectively and gives everyone the opportunity to progress in their professional lives. This is the guarantee of a learning and competitive company, offering quality services.

Objective

The Group’s objective is that, by 2025, 70% of its employees should receive at least one training course per year, all types of training combined.

Identify the skills to be developed

Developing employees’ skills requires targeting their concrete needs in relation to their responsibilities.

The Robertet Group has put in place a number of initiatives to recognise the skills of its employees, to prepare for their career development within the company, and to optimise skills management in order to develop human capital.

Actions undertaken

The Robertet Group uses various methods to identify the skills that employees need to develop. In addition to the training courses decided upon by the Management, each employee can also express his or her views on professional development via :

- Appraisal interviews, in some subsidiaries. They allow employees to meet with their line managers to review the work they have done, as well as to assess the achievement of objectives and training needs.
- Professional interviews. They enable employees to talk to their line managers to express their wishes for professional development in terms of skills and responsibilities.

These interviews are used to identify the training needs of employees and contribute to the skills development plans.

Result

In 2021,

567

Employees received an assessment of their professional skills

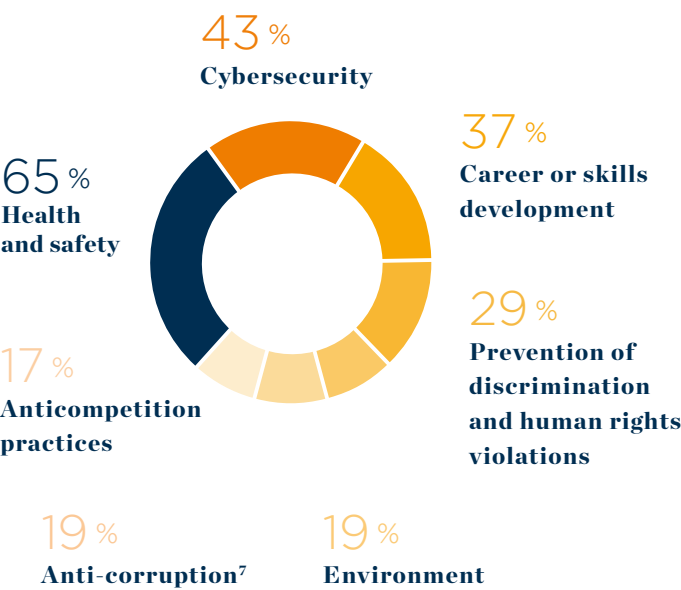


Developing skills through training

Actions undertaken

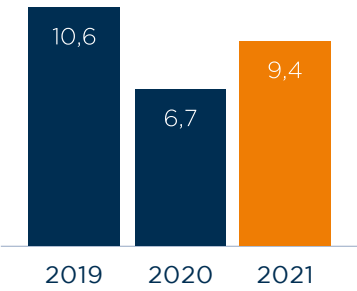
- Deployment of annual or biannual training plans or skills development plans within each subsidiary.
- Development of in-house training courses to respond as closely as possible to employees' concerns. These tailor-made training courses are designed to meet specific needs and provide information specific to Robertet.
- Digitization of practices with the implementation of skills development platforms. In 2021, for example, Robertet Grasse has initiated the implementation of a new tool, starting with modules on managing training and professional interviews. Initially, it aims to provide managers with a steering tool for the training and interviews of their teams. It will also facilitate the sharing of information between employees, managers and HR departments on training and development requests. All employees (from workshops to offices) will have access to this tool. They will be able to consult the training offer and formulate their wishes, evaluate the training courses they have attended and prepare their interviews.

Results



<sup>7</sup> Taking into account the Group's anti-corruption training program (within the framework of the Sapin II law) and other subsidiaries' anti-corruption training.

Average number of training hours per employee



The year 2020 was strongly marked by the pandemic, and the average number of training hours per employee dropped due to the difficulty of conducting face-to-face training.

The year 2021 is a recovery year, yet still with constraints regarding the organization of training, which explains why the KPI has not yet recovered its 2019 level.

KPI

|                                                           | 2019 | 2020 | 2021 | Goal 2025 |
|-----------------------------------------------------------|------|------|------|-----------|
| Percentage of employees who received training in the year | 63%  | 63%  | 79%  | 70%       |

Supporting managers in their steering function

The Robertet Group is a family-run business that is committed to local management and to listening to its employees.

Managing a team is a complex role, which is why a key focus of the Group's training plans is managerial support. The training offered to managers focuses on leadership, communication and the notions of exemplarity, objectivity and listening. Management courses are available in the subsidiaries, notably in Grasse, the USA and India.

Actions undertaken

- In the USA, all managers receive training on feedback, cross-functional management, listening and psychosocial risks.
- In India, managers were trained in July 2021 in management and leadership. They were provided with tools to communicate, motivate and build relationships with team members. Prioritization was also a key component of the training.
- Since 2015, all Robertet Grasse managers have been gradually participating in a Management Course. This 5-day program allows them to exchange and strengthen their managerial practices with modules focused on communication, motivation and team development.
- In addition to management training, tools are made available to teams to help them work better together. For example, in 2021, Robertet USA implemented a tool for three departments to understand how each person works, individually or in a team, and how they react to different situations. This tool aims at a better understanding of the needs and behaviors of each person, to facilitate teamwork.

Result

In 2021,

176

Managers have been trained at least once in their career to manage a team

Perpetuate and transmit know-how

Like Robertet Grasse, which has been in existence since 1850, some of the Group's subsidiaries possess unique know-how and cutting-edge expertise, developed over decades, contributing to the Group's intangible capital and its reputation in the sector.

Robertet wishes to keep this know-how in-house. In addition to the day-to-day transmission of skills in the workplace, this transfer of professional skills also takes place through tutoring and apprenticeships.

Actions undertaken

- Since 2010, Robertet Grasse has been training 2 or 3 junior perfumers every two years in its in-house perfumery school, with the aim of encouraging diversity and originality in profiles, and preserving Grasse's know-how.
- In 2021, Robertet Singapore launched an internal training program for new employees who have shown great potential. Under this training program, trainees are mentored by senior managers for two years. Upon completion of this training program, the employee will be offered a permanent position in the company. In 2021, two trainees completed this program.
- In Grasse, training has been provided since 2015 for new tutors of work-study students. In 2021, 5 new tutors attended this program. This training covers the role of the tutor and methods for passing on skills.
- Robertet welcomes interns and trainees throughout the year. The development of work-study contracts is favored because it is adapted to the transmission of a profession that is long and complex to learn.

Result

In 2021,

47%

of work-study students signed a contract at Robertet following their work-study program.



3.4 PROMOTING DIVERSITY AND PROFESSIONAL EQUALITY

Risk

Non-compliance with the principles of diversity and equality; and failure to combat discrimination and harassment.

Policy

Convinced that diversity within the company, i.e. the variety of profiles, is an essential asset for the Group's performance and sustainable growth, Robertet is committed to :

- Preserve diversity from the moment of hiring and throughout the life of the company, including people of all ages, genders, origins, family situations, sexual preferences, opinions and aptitudes within its workforce. Diversity of backgrounds is a source of creativity and knowledge.
- Ensuring equal opportunities and equal pay for similar skills and tasks. This equality is essential if employees are to feel trusted and develop their full potential.

Objective

The Group's objective is to achieve genuine gender equality.

Combating discrimination

In order to promote diversity and respect the application of the principle of non-discrimination in all its forms, two of the Group's subsidiaries have put in place specific approaches this year:

- In May 2021, Robertet Singapore adopted the Tripartite Standard (TAFEP). This standard was created by the Ministry of Manpower, the National Trade Union Congress and the Singapore National Employers Federation to promote fair, responsible and progressive employment practices within companies.
- Robertet USA implemented a three-year diversity and inclusion strategy in 2021 to help all employees understand the aspects of diversity and inclusion, and their impact on daily work.

Actions undertaken

- As part of the implementation of the Tripartite Standard, to evaluate and select job candidates fairly and on the basis of merit, Robertet Singapore has completed its recruitment process in 2021. Namely, vacancy identification, job requirement identification, screening process, interview process, selection process, review process and the actual hiring process.



- Robertet USA, in accordance with the three-year diversity and inclusion strategy, has implemented the submission of diverse candidates for all open positions. The goal is to better represent cultural and ethnic diversity in the workforce.
- In order to raise awareness of diversity among employees, Robertet USA celebrates many events such as Hispanic Heritage, Black History, LGBTQ, Indigenous, St. Patrick's Day, Juneteenth National Independence Day, by distributing communications around the history of these various events. It is about recognizing all of the multicultural and multinational celebrations that each employee may celebrate or be associated with.

Result

In 2021,

79%

of the Group's workforce is covered by a discrimination, diversity and equal opportunity alert system

Combating harassment

Psychosocial risks are a concern for the Group, and Robertet is very attentive to discrimination and harassment that its employees may suffer in the workplace.

Actions undertaken

The Group ensures the prevention of psychosocial risks through actions that vary from country to country, depending on needs and regulations:

**Robertet Grasse** appointed two employees, one man and one woman, as "harassment referents" in 2020. They receive alerts related to harassment and launch investigation procedures. A detailed report of the facts has been created and made available to all employees. This report enables the victim of harassment to describe the harm suffered, any witnesses, the persons involved, the measures taken and the immediate consequences. In 2021, one alert was received but not confirmed.

Furthermore, **Robertet India** has implemented a comprehensive policy on sexual harassment. In addition to formalizing a procedure for alerting and handling complaints, and training employees on the issue, there is also an anti-sexual harassment committee. Created with the help of the NGO ARZ, it has a majority of women and external members including a senior human resources consultant. No complaints or incidents were reported in 2021.

Result

In 2021,

85%

of the Group's workforce is covered by a harassment alert system

Assisting persons with disabilities

Actions undertaken

The Robertet Group takes care to support people who are hired with disabilities and to maintain the employment of those who become disabled. This is achieved in particular by adapting workstations where necessary and possible.

Robertet is also developing contracts with adapted companies or establishments or services providing assistance through work. These companies are called upon for supplies, subcontracting and services, of which the following are a few examples:

- Supplies: stationery, hygiene and maintenance materials
- Services and subcontracting: folding flyers, small packaging, assembly and shaping.

Result

In 2021,

2%

of the Group's workforce is declared as being disabled



Ensuring professional equality between genders



Actions undertaken

With regard to professional equality, Robertet is careful not to create inequality, particularly between women and men. To this end, Robertet Grasse signed in March 2019 with the trade unions an agreement on professional equality between men and women for a period of three years. The agreement includes the following initiatives:

- Recruitment, with the objective of maintaining at least 46% women in the overall workforce and 50% in the executive category
- Review of working conditions, with a study of the feasibility of adapting three jobs traditionally held by men to make them more accessible to women.
- Current remuneration, with vigilance in the event of unjustified discrepancies.
- Work-life balance, with the financing of 8 inter-company crèche places.
- Training, especially for those returning from parental leave of one year or more.

Results

Breakdown of the workforce by gender and socio-occupational category

|  | Men • Women                                    |  | % women in each SCP |
|-------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------------------------------------------|---------------------|
| 57                                                                                  | Members of the Board of Directors & Executives | 28                                                                                  | 33%                 |
| 149                                                                                 | Managerial positions                           | 150                                                                                 | 50%                 |
| 189                                                                                 | Supervisors                                    | 256                                                                                 | 58%                 |
| 851                                                                                 | Other workers and employees                    | 443                                                                                 | 34%                 |
| 1246                                                                                | TOTAL                                          | 877                                                                                 | 41%                 |

KPI

|                                        | 2019 | 2020 | 2021 | Goal 2025 |
|----------------------------------------|------|------|------|-----------|
| Percentage of women in total workforce | 41%  | 41%  | 41%  | 50%       |

Although the percentage of women in the total workforce has not changed compared to 2020, the percentage of women executives and managers has increased (33% instead of 30% and 50% instead of 47%).

With regard to the proportion of female workers and employees, efforts to recruit, adapt the ergonomics of jobs and the organization of positions will continue in order to attract and make certain positions accessible to women.

As for the Group's Board of Directors, in 2021 it will be composed of 9 members, including 4 women and 5 men.

FOCUS ON GRASSE  
GENDER EQUALITY INDEX

At the gender equality index, Robertet Grasse obtained a score of 69/100 in 2021 (vs 84/100 in 2020). This is the first time that Robertet has fallen below the 75-point threshold. The head office has implemented corrective measures and is committed to continuing its actions in this area, in collaboration with its social partners, to improve this score

The Index, out of 100 points, is calculated from 5 criteria:

- The gender pay gap,
- The variance in the distribution of individual pay raises
- The promotion disparities
- The number of employees who have received a raise upon returning from maternity leave
- Parity among the 10 highest earners

04



RESPONSIBLE INDUSTRIAL SITES

The Robertet Group is an industrial company whose business is the processing and assembly of aromatic raw materials.

All operations, from production to distribution, generate environmental impacts that Robertet committed to reducing, as does the consumption of resources required to manufacture its products. To this end, Robertet is deploying actions to reduce water, energy, waste and discharges.

Aware of the global issues relating to greenhouse gas (GHG) emissions and the consequences for the population, Robertet pays particular attention to its emissions in CO<sub>2</sub>.





4.1 FIGHT AGAINST CLIMATE CHANGE

Risk

- Failure to control energy and refrigerant consumption, and contribution to climate change
- Vulnerability and lack of anticipation, resilience and initiatives of industrial sites to extreme or chronic climatic events.

Policy

Aware that the fight against global warming is a social issue in which companies have a role to play, the Robertet Group is committed to reducing its environmental footprint, and in particular its greenhouse gas (GHG) emissions. In addition, Robertet Grasse carries out its regulatory BEGES (Greenhouse Gas Emission Balance) every 4 years by a certified service provider. The last study was carried out in 2019. This BEGES allows the head office to identify the significant GHG emission items and to implement appropriate measures.

Objective

By 2030, the Group aims to:

- Reduce energy consumption by 25% compared to 2020.
- Reduce its greenhouse gas emissions by 60% between 2020 and 2030 on scopes 1 and 2 per ton of product.
- Calculate and reduce greenhouse gas emissions in Scope 3.

Medium and long term low carbon objectives

In order to align itself with the Paris Climate Agreement on the fight against climate change, Robertet has put in place a low-carbon strategy with new targets to meet the limit of temperature rise to less than 2° Celsius:

- Reduce greenhouse gas emissions by 25% between 2020 and 2030 for scopes 1 and 2.
- Reduce greenhouse gas emissions by 42% between 2020 and 2040 for scopes 1 and 2.

Exposure of industrial sites to climate change

In order to target the actions to be implemented as a priority within the Group, Robertet has identified the company’s activities most prone to climate risks.

To do this, Robertet uses the WorldRiskIndex of Weltrisikobericht. This score indicates the disaster risk due to extreme natural events for 181 countries worldwide and takes into account the exposure and vulnerability of the country. The exposure covers threats to the population from earthquakes, storms, floods, droughts and sea level rise.

The risk analysis for 2021 shows that none of Robertet’s industrial sites are very strongly or strongly threatened by climate change:

- 6 industrial sites have a medium risk. These are Robertet Colombia, Robertet India, Robertet South Africa, Robertet Mexico and Robertet China.
- 11 industrial sites have a low risk;
- 13 industrial sites have a very low risk.

SCOPES 1 AND 2

The Robertet Group measures its greenhouse gas emissions according to the GHG Protocol:

- Scope 1 corresponds to direct emissions resulting from the combustion of energy - such as gas, propane, fuel oil, coal and wood -, the combustion of fuel for the Group’s vehicle fleet, or the leakage of refrigerants.
- Scope 2 includes indirect emissions related to electricity consumption..

In order to reduce GHG emissions for scopes 1 and 2, the Robertet Group’s priority is to reduce its energy consumption by improving the energy efficiency of its facilities and by increasing the use of renewable energy.

Energy efficiency

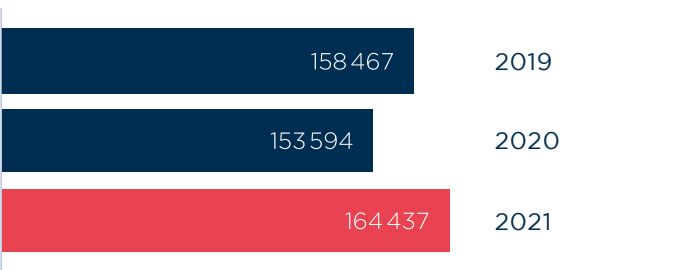
Actions undertaken

Every year, considerable investments are made to reduce the energy consumption of equipment and buildings. Here are some examples:

- In 2021, the replacement of light bulbs with LEDs, a much more energy-efficient lighting system, continued within the Group.
- In Grasse, the renovation of the turbo-distillation workshop in 2021 has made it possible to renew and insulate a number of units, thereby limiting heat loss and reducing gas consumption.
- Also in Grasse, a variable speed drive has been installed on an air-cooling tower, allowing its power to be adapted according to need.
- In England, manual controls on mixer motors were replaced in 2021 by variable speed controls with timers.

Result and KPI

Energy consumption per ton produced (kWh LVH/tons)



→ CHANGE 2020 - 21 : +7 %

→ OBJECTIVE 2030 : -25 %

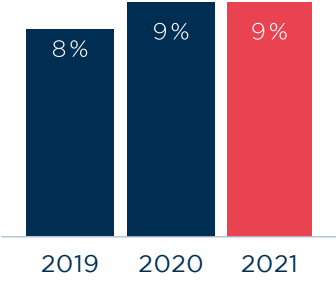
Renewable energy

Actions undertaken

- Increase in the renewable portion of the Group’s electricity contracts.
- Production of electricity from renewable sources on site. Robertet USA has installed solar panels on its buildings for several years. These panels have enabled the company to generate 7% of its total electricity consumption in 2021.

Result

Share of total electricity consumption from renewable source

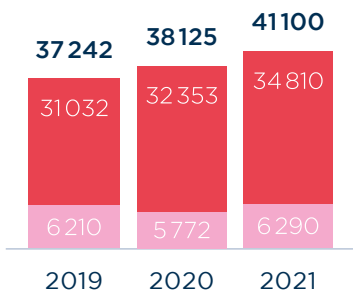


GHG emissions on scopes 1 and 2

Energy consumption, vehicle fuel consumption and quantities of refrigerants recharged are converted into equivalent CO2 emissions using the emission factors of ADEME's carbon base.

Results et KPI

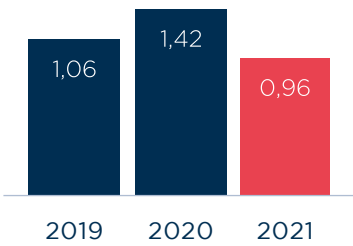
CO<sub>2</sub>e emissions on scopes 1 and 2 (tons CO<sub>2</sub>e)



→ SCOPE 1  
→ SCOPE 2

- CHANGES 2020 - 21 : +8%
- OBJECTIVE 2030 : -25%
- OBJECTIVE 2040 : -42%

CO<sub>2</sub>e intensity (tons CO<sub>2</sub>e per ton produced)



- CHANGES 2020 - 2021 : -32%
- OBJECTIVE 2030 : -60%

The year 2020, strongly affected by Covid, saw Robertet's GHG emission intensity increase due to partially loaded equipment operation (lower production).

In 2021, Robertet has reduced its CO2e emissions per ton of product by 32% compared to 2020. Beyond the comparison with 2020, which is an unusual year, the Robertet Group's GHG emissions intensity has decreased (between 2019 and 2021).



SCOPE 3

"Scope 3" corresponds to upstream emissions related to the activities of suppliers and subcontractors, and downstream emissions related to the use of products.

Robertet Grasse carried out a carbon assessment in 2012 in order to evaluate the nature of its emissions on scopes 1, 2 and 3 and to better target its initiatives.

Although Robertet has not yet quantified Scope 3 emissions at Group level, the exercise carried out at head office level shows the major impact of raw material and packaging purchases (94.4% of Scope 3 emissions); upstream and downstream transport (2.5%); and business travel (1.4%)

Robertet's ambition, in the coming years, is to calculate this scope 3 on a Group-wide basis in order to confirm and specify the significant GHG emission items in the value chain.

Actions undertaken

The Group is focusing its efforts to reduce Scope 3 GHG emissions on raw material acquisitions and transportation.

Reducing emissions related to the purchase of raw materials

Insetting is at the heart of Robertet's reduction approach. The Group wants to reduce its CO2 emissions where it generates them, while helping to improve climate resilience and contributing to the well-being of local communities.

This is why, for many years, Robertet has readily invested in projects to reduce carbon emissions within its value chain.

These projects mainly consist of developing more sustainable agricultural practices that emit less CO2, such as organic farming, preserving and restoring forests within the industry, and supporting suppliers in financing energy-efficient processing equipment.

This strategy, known as "insetting" or integrated carbon offsetting, differs from traditional carbon offsetting where projects are generally developed outside the company's value chain.

Reducing emissions related to transportation and travel

- Optimizing the transportation of goods
  - The transformation on site or near the location of production of the raw material is favored (shipment of a few kilograms of concentrated extracts instead of a large volume of biomass to be extracted).
  - In 2021, Bionov has internalized the freeze-drying and the milling of its products, which has allowed the cessation of transport for these steps.
  - In 2021, Robertet Grasse invested in a cardboard compactor to increase the tonnage of waste transported by the service provider and to reduce the frequency of collection.
  - When possible and agreed upon by customers, shipments are grouped to minimize transportation. SAPAD deploys this strategy with its clients.
  - Within the Group, vehicles used within or between sites are gradually being replaced by electric vehicles. In 2021, Robertet Bulgaria and Sirius have undertaken this action.

- Encourage carpooling



In 2021, Robertet Grasse was again able to benefit from the "All carpoolers!" program launched by the French Ministry of Ecological and Solidarity Transition. The objective is to develop carpooling to and from work, in order to reduce the GHG emissions generated by home-to-work trips.

The availability of the Klaxit application puts drivers and passengers in the Grasse area in contact.





4.3 REDUCE OUR WATER CONSUMPTION

Risk

Depletion and/or decline in water quality.

Policy

Water is an important element in the Group’s manufacturing processes. It is used in the extraction process of natural raw materials (as a solvent or as a cooling fluid). Water is also used in the washing of production equipment to comply with health and safety standards for the manufacture of flavors and fragrances.

However, the constant increase in the world’s population and the excessive use of water are increasing water scarcity around the world. In order to contribute positively to the preservation of water resources, the Robertet Group is committed to reducing its water consumption.

Objective

By 2030, the Robertet Group aims to reduce its water consumption per tonne produced by 20% compared to the 2020 level.

Risk of water scarcity

Each year, the Group conducts a risk analysis of the watersheds in which its industrial sites operate in order to identify the company’s activities most exposed to water stress (when water demand exceeds available resources).

To do this, Robertet uses the Aqueduct Water Risk Atlas tool from the World Resources Institute (WRI) to construct the following table:

| Level of exposure to water scarcity | Number of sites concerned | % of the water consumption of the Group |
|-------------------------------------|---------------------------|-----------------------------------------|
| Low                                 | 10                        | 20,7 %                                  |
| Low-medium                          | 10                        | 50,9 %                                  |
| Medium-high                         | 7                         | 25 %                                    |
| High                                | 1                         | 3,1 %                                   |
| Very high                           | 2                         | 0,3 %                                   |

Two Group subsidiaries are exposed to the risk of water scarcity: Robertet India (very high risk) and Robertet China (high risk). These two subsidiaries consumed 3.4% of the Group’s total consumption in 2021. Robertet is closely monitoring changes in the water consumption of these subsidiaries, as well as the local actions implemented.

Optimization of water consumption

To reduce its water consumption, Robertet works in two areas:

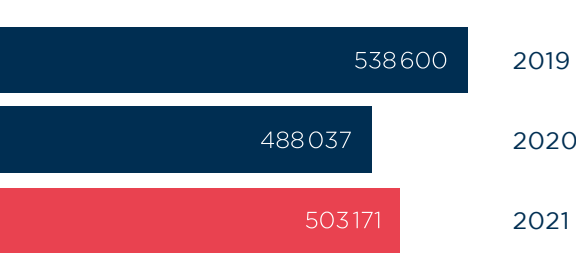
- The implementation of water reuse projects, in particular through the setting up of closed circuits.
- Optimizing water consumption by installing new, more efficient equipment, automated systems, etc.

Actions undertaken

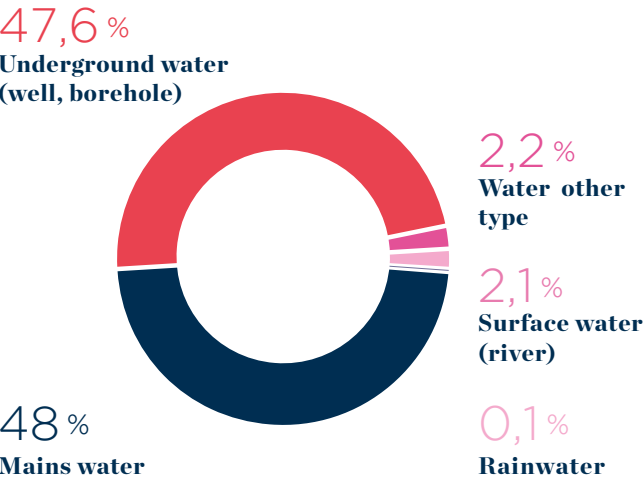
- Rainwater harvesting in two subsidiaries: Robertet Brazil and Robertet China.
- Implementation of closed-loop systems. In 2021, Robertet Bulgaria has installed two air-cooling towers, allowing for the transition to a closed circuit.
- Installation of closed circuit equipment:
  - In USA, the continuous flow wet dust collectors, whose objective is to trap dust in water, have been replaced by closed circuit collectors. This change of equipment will save approximately 1,893 m3 per year.
  - In Grasse, waste water pumps have been replaced by liquid ring vacuum pumps.
- Installation of water-saving equipment. For example:
  - In Grasse, the cooling water networks were overhauled in 2021 following the detection of leaks. Several sections were replaced with stainless steel pipes, a more efficient and durable material.
  - In South Africa, water tanks were added to the boiler to collect overflow water and re-inject it into the system.

Results

Water consumption (m³)

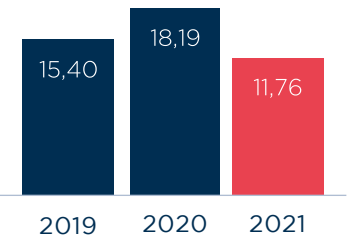


Type of water consumed (%)



KPI

Water consumption per ton of product (m³/ton)



→ CHANGES 2020 - 21 : -35 %

→ OBJECTIVE 2030 : -20 %

4.3. OPTIMIZE WASTE MANAGEMENT

Risk

Failure to reduce the nuisance and health or environmental risks associated with waste.

Policy

The Group’s processing activities generate routine waste inherent in the manufacturing and packaging processes. Most of this waste is non-hazardous waste (NHW), in particular vegetable waste (47% of NHW).

In order to fight against the waste of natural resources and to reduce the costs associated with the treatment of this waste, the Robertet Group is committed to:

- 1 Reduce the amount of waste generated by its activities
- 2 Upcycling: giving a second life to waste
- 3 Increase the proportion of waste recycled and recovered rather than disposed of.

Objective

The Group’s objective is to achieve a recovery rate of 70% for the waste it generates by 2030 (material and energy recovery).

Actions undertaken

In all its subsidiaries, the Group seeks solutions to reduce, reuse and recycle its waste.

Reduce

- Reduction in the use of plastic in packaging through the introduction of drum strapping without plastic film at Robertet Grasse.
- Replacement of single-use plastic with tasting glasses in the flavor division.

Reuse (up-cycling)

- Identification and use of by-products from our production with potential for new products → See Chapter 5.2 .
- Reuse of solvents to limit generating chemical waste. Each solvent is assigned to a natural raw material and is reused in each production cycle of the associated raw material.
- Reuse of wooden pallets when they are in good condition.

Sort and recycle

The Group first encourages material recovery (composting, recycling, methanisation). When this is not possible, the Robertet Group turns to energy recovery from waste (incineration with energy recovery, biogas), and only as a last resort to disposal (incineration without energy recovery, landfill).

Robert is committed to increasing the amount of waste recycled each year by implementing various actions:

- Plant waste is used to make standardized compost in many subsidiaries. Plant waste, such as that from Robertet USA, can also be used as a raw material in the animal feed industry.
- Selective sorting has been stepped up to ensure that waste paper/cardboard, metal, plastic, glass and wood is sorted at source and recycled. In 2021, the sorting of bio-waste from the Grasse company canteen was introduced. Organic waste (food scraps and paper napkins) is now composted. Argentina has improved the sorting of paper/cardboard with the installation of specific garbage cans.

- In 2021, during the renovation of the turbo-distilling workshop in Grasse, a conveyor of spent grain has been installed. This perforated conveyor belt now separates the juices from the solids and facilitates their treatment.
- Robertet Bulgaria invested in a non-drying pellet press in 2021. This technology allows plant waste to be crushed, compacted and dried at the same time, to produce pellets for heating. These pellets can be sold by the subsidiary.

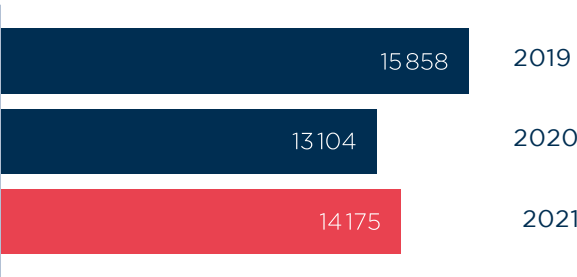
- Robertet is constantly on the lookout for new solutions or outlets in the recovery and recycling sectors. At Robertet Grasse, for example, the HSE team is a member of the PRODAROM union’s Waste Commission, whose aim is to jointly develop waste recovery channels in the region, in particular for perfume factory dregs (plant waste).

Results

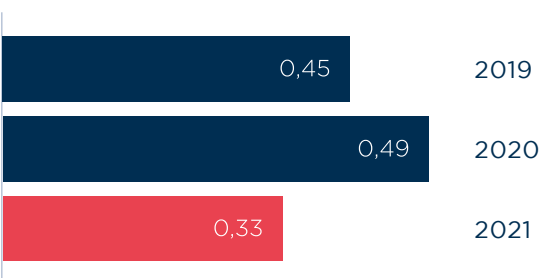
In 2021,

77 tons  
Of waste was  
reused internally

Quantity of waste generated by the Group (tons)

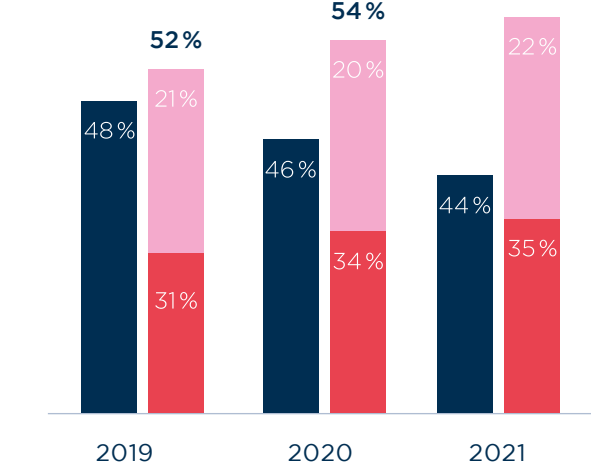


Total amount of waste per ton of product (t/t)



KPI

Final stage of waste (%)



→ ENERGY RECOVERY FROM WASTE

→ MATERIAL RECOVERY OF WASTE

→ WASTE DISPOSAL

|                                     | 2019 | 2020 | 2021 | Goal 2030 |
|-------------------------------------|------|------|------|-----------|
| Total percentage of waste recovered | 52 % | 54 % | 56 % | 70 %      |



4.4 REDUCE POLLUTION

Risks

- Accidental pollution (surface water and ground water, air, soil)
- Odor and noise pollution

Policy

Like any company with a production activity, Robertet is exposed to various industrial risks that can have an impact on the environment and safety: fires, explosions, installation failures or human error. These events can lead to accidental pollution that can have serious consequences.

Furthermore, as an industry in the flavors and fragrances sector, Robertet is bound to generate olfactory and noise pollution in the normal course of its business.

The Robertet Group is committed to doing everything possible to reduce the risks of pollution (surface and underground water, air, soil) as well as nuisances (odours and noise).

Objective

Every year, the Group aims to have no formal notices issued by any environmental authority concerning pollution and nuisances.

Reduce air pollution

Air quality can be modified by pollutants of industrial origin. Some air pollutants are formed as a result of physical-chemical reactions involving sulphur dioxide (SO2), nitrogen oxides (NOx) or volatile organic compounds (VOCs). It is important for the Group to control these emissions, in particular VOCs resulting from the use of solvents in the extraction and synthesis processes.

The Group is focusing its efforts on the Grasse site, where VOC emissions are the most significant.

Actions undertaken

Measuring and reporting emissions

- The quantity of VOCs emitted into the atmosphere is calculated annually by three subsidiaries: Robertet Grasse, Robertet USA and Robertet China. Robertet Grasse also has a VOC emission control plan that makes it possible to identify the sources of emissions, quantify the amount released into the atmosphere and put in place appropriate measures.

Reducing the use of solvents

- Standardization of production processes and the implementation of operating procedures make it possible to optimize solvent consumption.
- The implementation of new processes, such as supercritical CO2 extraction, makes it possible to reduce or even eliminate volatile organic solvents.

Reduce, capture and treat VOC emissions

- Cold work is favored to limit VOC emissions at the source.
- Systems are available to capture and treat some of the VOC emissions, such as condensers or gas scrubbers.

Results

In 2021, Robertet Grasse will meet the maximum threshold of 5% of uncaptured VOC emissions per quantity of solvents used in the year, with an average of 3.13% at the Jean Maubert site and 3.55% at the Le Plan site.

The methodology used to calculate the diffuse emissions of uncaptured VOCs was determined by the National Union of Perfume Industries, Prodarom, and validated by the DREAL.

In 2021,



formal notice by any environmental authority on air pollution

Preventing soil pollution

Robertet's industrial activity may require the transport, storage, use, production and disposal of environmentally hazardous substances.

To avoid any accidental spreading of products that are hazardous to the soil and groundwater, the Robertet Group complies with very strict rules.

Actions undertaken

- Soil pollution is monitored, particularly at the Robertet Grasse sites classified as Seveso high threshold Installation Classified for the Protection of the Environment under the French regulation. In 2021, an impact study was conducted. The major challenge of this study was to carry out a diagnosis of the quality of the soil (samplings) in order to ensure that there was no pollution of the soil or the water table; and verify the effectiveness of the retention measures put in place.
- Robertet's industrial sites have specific facilities, such as retention systems and collection networks, to prevent infiltration into the ground during accidental spills.

The tightness of these installations is regularly checked. For example, Robertet Grasse is implementing an Industrial Facilities Modernisation Plan, which is a maintenance program for industrial equipment such as retention tanks, piping and storage tanks.

KPI

In 2021,



formal notice by any environmental authority on soil pollution

Preventing water pollution

Aqueous industrial effluents from extraction and transformation processes may contain pollutants. In order to comply with the regulatory requirements in force in the various countries concerning the quality of discharged water, these effluents can be pre-treated before being discharged into the local sewerage system.

The Robertet Group has five subsidiaries that have built a wastewater treatment plant on their site to treat their effluents: Robertet Grasse, Robertet Brazil, Argentina, China and India.

Actions undertaken

- Regular monitoring and analysis of effluent quality: at least COD (Chemical Oxygen Demand)<sup>8</sup>, BOD (Biochemical Oxygen Demand) and TSS (Suspended Solids)
- Implementation of various technologies including physical, chemical and biological processes, adapted to the characteristics of the effluents to improve the purification performance of the effluent treatment units.

Result

Quality of effluents discharged by the Group's internal wastewater treatment plants:

|                                                             | 2020 | 2021 |
|-------------------------------------------------------------|------|------|
| Quantity of COD after treatment per ton of product (kg/ton) | 2,38 | 2,40 |

KPI

In 2021,



formal notice by any environmental authority on water pollution

<sup>8</sup> Organic matter consumes the oxygen dissolved in the water as it degrades. If it are too abundant, it can therefore cause excessive consumption of oxygen, and cause the asphyxiation of aquatic organisms. The COD is used to monitor this process.



Reduce odor nuisance

The manufacture of aromatic products at Robertet's industrial sites may occasionally generate odours. Even if they do not present a risk to the environment or health, Robertet has put in place a number of measures to limit the discomfort that may be caused to employees and local residents alike.

Actions undertaken

- Anti-odor filters are installed at the outlet of the ventilation systems in order to reduce odor nuisance for the immediate neighborhood. In 2021, Robertet China has installed an activated carbon filter at the outlet of the ventilation system.
- Robertet is in regular dialogue with local residents or municipalities to report any problems encountered.

Results and KPI

In 2021,



formal notice by any environmental authority on odor nuisances

In 2021,



complaint of the residents for odor nuisance

Reduce noise pollution

The noise generated by Robertet's activities does not constitute a major nuisance. However, Robertet has put in place a number of measures to limit the disturbance that may be caused, for employees working near noisy equipment, but also for local residents living in the vicinity of factories.

Actions undertaken

- PPE such as custom-made hearing protection or ear muffs are provided to workers exposed to noise.
- Noisy equipment is soundproofed (boiler silencers, pump covers, etc.) or, where possible, away from property lines.
- Some equipment, such as boilers, burners or pumps, have been replaced by more modern and therefore quieter equipment. Others have been upgraded. For example, by 2021, the pipes spilling into the cooling pond of Robertet Grasse have been extended in order to plunge directly into the water and reduce the noise of the splashing.
- The noise level at the property limit is measured in order to monitor noise pollution among residents and to take appropriate action if necessary. As the Robertet Grasse sites are classified as ICPE, they are subject to a regulatory limit of 60 decibels at 1 metre from the site barriers.

Result and KPI

In 2021,



formal notice by any environmental authority on noise pollution

In 2021,



complaint of residents for noise nuisance

0.5



NATURAL AND  
INNOVATIVE  
PRODUCTS

As a global producer of natural raw materials, the Robertet Group is constantly seeking to innovate and explore the benefits of living organisms, in order to offer its customers safer, more natural and more environmentally friendly products. The Group uses all the talent of its teams to test, experiment and create new products.





5.1 ENSURING PRODUCT QUALITY AND SAFETY

Risk

Robertet's failure to ensure the health safety of its products (dangerousness, allergens, contaminants, etc.).

Policy

Health safety and product quality are the main expectations of Robertet's customers. These expectations have been heightened by the recent health scares.

The Robertet Group is committed to offering its customers and consumers quality products that offer every guarantee in terms of safety and harmlessness.

Robertet's approach to quality and safety covers the entire logistics chain, from the receipt of raw materials to the distribution of finished products. To achieve this, the Robertet Group's subsidiaries have set up Quality Management Systems and product safety systems, which outline the measures to be taken and the procedures to be followed at all levels and at the various stages of production (reception, production, final inspection before dispatch) in order to ensure product quality and safety, in accordance with the standards in force.

Objectives

To ensure product quality and safety, the Robertet Group has set itself a dual objective by 2030:

- Maintain a percentage of orders for products delivered without defect at 99.7%, and if possible improve it.
- All of the natural raw materials purchased will bring only controlled traces of contaminants into the consumer product.

Safety and unpopular substances

Product safety is an absolute priority for Robertet. In this sense, safety assessment is at the heart of new product development and a prerequisite for sales.

Actions undertaken

- In collaboration with the IFRA-IOFI associations, Robertet participates in the toxicological evaluation of the ingredients used, with a view to anticipating changes in regulations. As a member of IFRA-IOFI, Robertet is committed to labelling its products according to the classification procedure established by these two organisations. This initiative goes far beyond what is required by the regulations.
- The evaluation of the safety of products is based on the safety of each ingredient in the composition of the of the product. At Robertet Grasse, a risk study is carried out for each raw material for food use. This takes into account the chemical, microbiological and supplier risks. As soon as a raw material/supplier combination has a high risk, it is considered as critical and a monitoring and control plan for contaminants is put in place. HACCP analyses on contaminants are then carried out to determine the conformity of the couple with respect to existing safety data bases and scientific studies. In 2021, additional calculations of contaminant specifications on natural raw materials have been implemented by Robertet in order to meet its objective of controlled traces of contaminants in the consumer product. These new specifications go far beyond the regulations and are based on specific standards. The methodology of this new analysis system was validated internally in 2021 and its deployment is ongoing.

Result and KPI

In 2021,

44%

Critical pairs were analyzed from the point of view contaminants, at Robertet Grasse

In 2021,

96%

Of the critical pairs analyzed for contaminants were in conformity with the new specifications, at Robertet Grasse



Product quality and safety

Actions undertaken

- To ensure the quality and safety of the raw materials purchased, Robertet has set up a process for approving new suppliers and incorporates product quality as a criterion in the purchasing process.
- Quality controls (analytical and organoleptic) are carried out on raw materials received in order to control their conformity and authenticity, especially the naturalness of the aromatic ingredients. These evaluations allow us to guarantee the authenticity of natural products, the transparency of the supply chain and reinforce customer confidence.
- The majority of the Group's food flavorings sites follow internationally recognized production quality standards and are certified ISO 9001, FSSC 22000, SQFI or Good Manufacturing Practices depending on the region.
- Management reviews regularly examine the achievement of short-term objectives and the evolution of performance indicators, including the number of complaints and the average processing time, in order to verify the efficiency of the processes and to pilot the actions necessary for the continuous improvement of the quality of products and processes.

- Internal and external audits are used to analyze the Group's performance in terms of quality and safety. They contribute to customer satisfaction and to mproving the quality and safety of our services through the implementation of corrective actions.

Results

In 2021,

41%

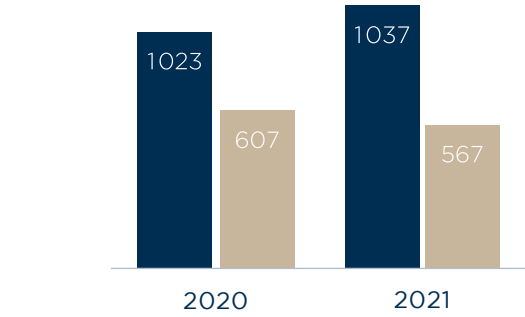
Subsidiaries are ISO 9001 certified

In 2021,

5

Subsidiaries are FSSC 22 000 certified

Number and types of claims :



→ TOTAL NUMBER OF CLAIMS

→ NUMBER OF JUSTIFIED CLAIMS<sup>9</sup>

KPI

|                                                            | 2020    | 2021    | Goal 2030 |
|------------------------------------------------------------|---------|---------|-----------|
| Percentage of orders for products delivered without defect | 99,76 % | 99,77 % | >99,7 %   |

<sup>9</sup> A complaint is said to be justified when it is the responsibility of Robertet.

5.2 DEVELOPING MORE RESPONSIBLE PRODUCTS

Risks

- Lack of measures concerning the impact of products on the environment and health.
- Business model not aligned with customers' environmental and societal expectations (organic, healthier food, positive impact products, etc.)

Policy

Consumers are paying more attention to the products they buy. They want to consume responsibly, more respectful of the environment and society.

This is why the Robertet Group is committed to developing products that are not only effective, but also natural and sustainable, with a social and environmental dimension in terms of the choice of raw materials and the transformation processes used to manufacture the products.

The Robertet Group's R&D teams integrate these principles into their product design, while seeking to improve the benefits for the consumer.

Objectives

The Robertet Group has set three objectives for its products for the year 2030:

- Increase the share of raw materials purchased "readily biodegradable" to 80%, by volume
- Increase the share of raw materials purchased from renewable sources to 80%, by volume
- Evaluate 100% of our new finished products from a green chemistry perspective

Up-cycling : reuse of waste

The more efficient use of resources, and in particular the reuse of plant-based raw materials, is one of the major areas of work for the R&D teams. Most of Robertet's waste is a reserve of raw materials that can be transformed into higher value-added products.

The reuse of these materials is interesting for a green chemistry but also allows to widen the palette of ingredients for the divisions.

Actions undertaken

- The reuse of waste and/or co-products is fully integrated into Robertet's innovation processes, enabling the development of high value-added products.
- The Cyclescent™ offer, launched in 2021, illustrates Robertet's know-how in upcycling through a range of natural ingredients derived from the reuse of waste or co-products, from our own extraction processes or from other industries. Based on this offer, the flavors, H&B and fragrance divisions are also developing up-cycled products.

Results

- One of the first cosmetic actives to emerge from the co-product recovery program was Ulti'Maté™. Robertet reuses the leaves of Yerba maté-Ilex paraguariensis - after a primary extraction for the Fragrance Division, to extract the numerous antioxidant molecules.

Ulti'Maté™ is a natural active ingredient derived from up-cycling that helps the skin fight pollution by maintaining the skin's antioxidant activity despite the cutaneous stress caused by atmospheric pollutants.

To demonstrate the health and beauty benefits of this 100% natural active ingredient from the plant world, the Group has conducted extensive clinical and scientific trials.

Advancing the naturalness of products

Convinced for a long time that customers and consumers are increasingly looking for natural and organic products, Robertet has been pursuing a strategy of developing natural and certified organic solutions for the past 10 years.

Actions undertaken

- Robertet's Flavors Division offers a range of what are called "95/5" flavors, flavors that contain 95% designated natural extract in their composition, intended in particular for organic foodstuffs. This positioning has enabled Robertet to anticipate the entry into effect in January 2022 of the new European Organic Regulation N° 2018/848.

The first change brought about by this regulation concerns the composition of an organic food product. From now on, only the "natural flavors of X" (organic or not) are authorized in a certified organic food product.

The second point addressed by this new regulation concerns the organic percentage of ingredients of agricultural origin. From now on, flavors count! Previously they were not calculated. With the new regulation they become "ingredients of agricultural origin". Therefore, when they are organic, they contribute to the percentage of organic ingredients that must be 95% minimum in foodstuffs.

This new regulation is a source of great satisfaction to the Robertet teams, who over the years have developed particular expertise in this field, in terms of sourcing of raw materials, creation of adapted extracts, and formulation and regulatory support.

- In 2021, Robertet Grasse's Flavors Division developed a range of natural flavors typical of the South of France, "Robertet's garden". This range, directly inspired by the fruit grown in the gardens of the Flavor Creation Department's employees, is an example of how to integrate respect for the seasons into the formulation process and to obtain flavor profiles unique to Robertet.

- Here are two examples of extracts from the Cyclescent™ line of ingredients:

- Oakwood extracts, developed from residual wood shavings from cooperage activities for the manufacture of oak barrels for maturing wines and spirits. From these by-products, Robertet develops ingredients with woody, smoky, vanilla or even creamy facets, depending on the quality.

- Carob extracts have been developed from co-products of the food industry. Indeed, the carob seeds are essentially transformed into flour, but it results in by-products: the residual pods and the pulp. The chocolate, fruity and sweet notes and sweet notes of these by-products have inspired the flavorists to develop, in 2021, an up-cycled chocolate flavor, without cocoa.

- Proud of its roots in Grasse, Provence, the cradle of perfumery, Robertet has developed a range of "Mediterranean Heritage" natural ingredients from around the Mediterranean, a region with an exceptional botanical heritage. Following a sustainable approach, the co-product generated during the production of bergamot essential oil has been used internally since 2021 as an active ingredient for applications in functional foods and beverages as well as in food supplements. Recent studies have highlighted its cardiovascular properties and more specifically its benefit on blood lipid control.

Results

In 2021,

23

New natural extracts have received industrial validation

In 2021,

78%

New natural extracts that have received industrial validation are sustainable<sup>10</sup>

<sup>10</sup> That is 18 new sustainable natural extracts: 2 from green processes, 4 from up-cycling and 12 natural organic extracts.



Developing greener processes

The Group wishes to reduce its use of solvents that are polluting and/or toxic for the environment and for humans. The R&D teams are always looking for alternatives to traditional solvents of fossil origin, in particular hexane.

Actions undertaken

- The Group has developed and/or uses various technologies:
  - Supercritical CO2 extraction is an example of a clean process used by Robertet. CO2 is neutral, non-toxic, does not generate polluting waste and preserves the quality of the products. The Group has patented a process for extracting fresh flowers (rose, jasmine, orange, tuberose) using CO2 in a supercritical state.
- Extraction with CO2 has enabled flavorists and perfumers to broaden their palette of ingredients. For example, the Flavors Division has developed a wide range of supercritical CO2 flavors such as berry varieties, ginger and coffee.
- Other research is focusing on the use of more sustainable solvents than those traditionally used by the Group and by industry, such as dimethylcarbonate or isohexane, which are more respectful of the environment and operators. In 2021, hexane was replaced by dimethylcarbonate in the manufacture of an up-cycled Cypress wood resinoid. This extract is obtained from wood chips.

- The Group not only wishes to reduce the use of polluting solvents but is also trying to develop processes that are free of them:
  - Since 2020, Robertet has been offering a lemon balm extract obtained by pressing and filtering fresh leaves. No organic solvents are added during this process, patented by Robertet.
  - Robertet has combined its expertise with that of Fleur de Vie to launch Spirulina Safe® in 2021, a spirulina produced according to strict quality standards to meet the requirements of the agri-food, nutraceutical and cosmetic industries.
- The production process is based on the principles of sustainable development. Spirulina Safe® is cultivated in photobioreactors thanks to a green process that valorizes the waste heat of nearby industrial sites and an efficient management of water and light. This process also helps to capture greenhouse gas emissions.
- The Group also uses biotechnologies to produce products that meet both the principles of green chemistry and the need to optimize the use of natural resources.



Ensure biodegradability of ingredients

The biodegradability of an organic substance is its ability to be broken down by a biological process into smaller, simple molecules (e.g., carbon dioxide, water, mineral salts) and to be assimilated into the environment.

The biodegradability of products is closely monitored by the Group since it is one of the major parameters for assessing the impact of a substance on the environment.

The Group's database assigns a biodegradability status to each substance:

- Readily biodegradable, when the substance meets the OECD 301 and 310 series criteria of 60% minimum biodegradation within 28 days. This limit value must be achieved within 10 days of the 28-day test period, except for complex natural substances for which the 10-day interval is not required.
- Inherent or intrinsic biodegradability, when the substance does not achieve a minimum of 60% biodegradation in 28 days but achieves it over a longer period of time, or if the substance meets the classification criteria for inherent degradation in the OECD 302 series.
- Not biodegradable, when the substance is classified as not readily biodegradable in a ready biodegradability study and for which inherent biodegradability cannot be established either.

When biodegradability studies are not available on natural extracts, the decomposition approach is used, whereby natural extracts are looked at through their constituents, which are assessed as far as possible according to the approach described above. The assumption is that if the relevant constituents of a natural extract are readily biodegradable, the natural extract itself can be considered readily biodegradable according to the EFEO/IFRA guidelines on the environmental assessment of natural complex substances (NCS).

On this basis, all natural extracts consisting of 60% or more of substances recognized as "readily biodegradable" are considered "readily biodegradable".

KPI

|                                                                         | 2020 | 2021 | Goal 2030 |
|-------------------------------------------------------------------------|------|------|-----------|
| Percentage of "readily biodegradable" raw materials purchased by volume | 52 % | 43 % | 80 %      |

Use renewable resources

Renewable resources are characterized by the fact that their stocks can be replenished over a short period of time on a human scale, and at least as fast as they are consumed.

Since 2015, Robertet has been developing a database based on carbon-14 analysis to determine the renewable nature of each raw material, using the criteria of the ISO 16128 standard.

Actions undertaken

- Increase the share of renewable ingredients in the compositions
- Use of renewable solvents

KPI

|                                                            | 2020 | 2021               | Goal 2030 |
|------------------------------------------------------------|------|--------------------|-----------|
| Percentage of renewable raw materials purchased, by volume | 51 % | 63 % <sup>11</sup> | 80 %      |

<sup>11</sup> The rest of the raw materials are non-renewable or their renewable nature has not yet been measured by Robertet.

## Taking action for the health and well-being of consumers

Consumers want to look good and feel good, and are looking for responsible products that promote health, well-being and beauty.

In this regard, the Robertet Group develops products that not only have a lesser impact on the environment, but also benefit society.

Sustainable development is taken into account in the strategies of each of our divisions.

### Products reduced in salt, sugar and fat

In terms of nutrition, consumers are looking for healthier products. Robertet assists its food industry clients in developing solutions, based on natural ingredients whenever possible, to reduce the sugar, salt or fat content of their products.

All the application recipes have been redesigned so that the taste of the flavors allows for a more effective stimulation of the emotion to compensate for the reduction of sugar or salt in the finished product, in order to maintain the pleasure aspect.

Robertet has developed a range of flavors such as yacon, agave syrup or coconut sugar, which provide the pleasure of sweetness without containing sugar. Another example is the natural fresh butter flavor, which, when applied to a pastry with a deliberately reduced butter content, ensures the same taste satisfaction.

### Diets based more on plant proteins

The Robertet Group is convinced that the switch to a diet based more on plant proteins is beneficial to health and the environment.

In this vein, the Robertet Group has broadened the palette of flavorists to offer customers practical and tasty solutions based on plants, and more specifically plant proteins.

In 2021, Robertet has developed a Vegan offer with a focus on vegan charcuterie and "faux-mages", vegan cheeses on a base of vegetable flavors.

## Functional products adapted to different needs

- In 2020, the Robertet Group set up a Nutrafood department, at the convergence of the Flavors and H&B divisions, with the aim of developing nutritionally beneficial products to improve health and well-being in general. The nutritional innovation program is based in particular on natural active ingredients derived from plants. The Robertet Group has thus developed Shot beauty™, a product containing the active ingredient, Lipowheat™, which can be incorporated into a drink or a functional yoghurt. While adding a fruity taste to the product, it also moisturizes the skin.

- Robertet and Klersun, global strategic partners in the extraction, formulation and sale of hemp oil, are working together to develop the cultivation and processing of hemp oil extracts. The combination of Klersun's capacity in hemp cultivation, extraction and science, and Robertet's leadership and expertise in the natural ingredients market allows for numerous synergies to offer customers in the food, beverage, nutrition, dietary supplements, cosmetics and pharmaceutical sectors CBD and hemp extract solutions for their consumer products.

In 2021, the Nutrafood department has developed a CBD emulsion for application in functional drinks.

- The development of functional products is not specific to the Flavor Division but also concerns the Fragrance Division. The Group allocates part of its R&D efforts to aromacosmetics: the aim is to create value-added fragrances with wellness or beauty benefits. Robertet's aromacosmetics programme has already studied the effectiveness of hundreds of natural raw materials used in perfumery creation through its ActiScent™ range.

The latest addition to the aromacosmetics line in 2021, ActiScent™ Maskné reduces facial skin imperfections while preventing mask-related irritation. This fragrance, thanks to a combination of extracts of lemongrass and sandalwood amyris, which has been tested for effectiveness, has a dual action: anti-acne and soothing.

## FOCUS

### SPIRULINE SAFE®

In 2021, Robertet and the Fleur de vie company launched Spirulina Safe®. In addition to the ingredient's low ecological footprint, Spirulina Safe® is above all a premium spirulina made in France, produced using a completely innovative process that guarantees total traceability in a certified food safety environment.

As a leader in natural ingredients, Robertet brings its expertise to the entire chain and invests substantially, though not in a majority, in Fleur de Vie's capital in order to actively participate in the expansion of this qualitatively unique spirulina, and to work on potential combinations with other active ingredients and to develop solutions for the field of dietary supplements and functional food.

Spirulina Safe® is rich in phycocyanine but also in proteins, vitamins and minerals. Numerous research studies have highlighted its health benefits (energy and vitality, immunity, cardiovascular health) but also its beauty benefits (anti-aging, skin hydration, hair beauty).





06



## ADDITIONAL INFORMATION

6.1 Dialogue with stakeholders

6.2 GRI Standards Content Index

6.3 Environmental Performance Indicators

6.4 Purchasing performance indicators

6.5 Social performance indicators

6.6 Consolidated information in accordance with Article 8  
of the Taxonomy Regulation

6.7 External verification

6.1 DIALOGUE WITH STAKEHOLDERS

A company’s stakeholders are individuals or groups of individuals who may affect or be affected, directly or indirectly, by the company’s activities.

Every year, the Robertet Group takes into consideration the reasonable expectations and interests of its stakeholders in the performance of its activities.

Identifying stakeholders and their expectations allows us to ensure that they are properly taken into account in the Group’s CSR challenges and approach.

Robertet has mapped out its stakeholders (→ See *page 15*), and has listed their main expectations in the table below, as well as the methods of dialogue and the responses provided.

| Stakeholders | Their expectations                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Their impact on Robertet                                                                                                                                                                                                                                                                                  | Information and dialogue procedures                                                                                                                                                                                                                                                                                                                                                                                                               | Responses offered by the Group                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees    | <ul style="list-style-type: none"><li>Occupational health and safety</li><li>Working conditions</li><li>Job training and employability</li><li>Fair compensation and value sharing</li><li>Equal opportunity and treatment</li><li>Data protection personal</li><li>Accessible information and clear communication</li><li>Understanding of the business plan and strategy</li></ul>                                                                                | <ul style="list-style-type: none"><li>On the quality of work and product</li><li>On service to customers</li><li>On the reputation of the company</li><li>On the social climate</li><li>On the involvement at work and in the life of the company</li><li>On absenteeism and the turn-over rate</li></ul> | <ul style="list-style-type: none"><li>Information and communication via emails, intranet, managers, director's annual speech</li><li>Consultation via suggestion boxes</li><li>Mediation for internal conflict resolution (example: during ethics alerts).</li></ul>                                                                                                                                                                              | <ul style="list-style-type: none"><li>Health and Safety Management Systems</li><li>Health, Safety and Working Conditions Committee</li><li>Professional interviews</li><li>Training and learning</li><li>Collective agreements and conventions</li><li>Incentives and participation</li><li>Ethics alert system (discrimination, harassment, corruption)</li><li>Due diligence program on information security and whistleblowing procedure</li><li>Communication of the Management's strategy</li></ul>                                                             |
| Clients      | <ul style="list-style-type: none"><li>Compliance with requirements (deadline/ quality/safety)</li><li>Quality/price ratio of products</li><li>Sustainability of supplies</li><li>Traceability of raw materials</li><li>Respect for human rights and international labor standards in our supply chain</li><li>Clear and honest product information: need for transparency</li><li>Products that respect the environment and people</li><li>Fair practices</li></ul> | <ul style="list-style-type: none"><li>Economic</li><li>On reputation</li><li>On awareness</li><li>On trust</li><li>On innovations</li></ul>                                                                                                                                                               | <ul style="list-style-type: none"><li>Information and communication about our products and CSR performance via the website, social networks, publication of the CSR report, sharing our Sedex, Ecovadis, and CDP scores</li><li>Consulting with customers on their needs via discussions with our sales representatives</li><li>Commercial negotiations</li><li>Cooperation for the implementation of specific projects or partnerships</li></ul> | <ul style="list-style-type: none"><li>Processing of complaints and specific questionnaires by the Quality Department</li><li>Action plan following regular customer audits</li><li>Quality and food safety policies</li><li>Certification of management systems</li><li>Visits to Robertet's industrial sites and its supply chains by customers</li><li>Responsible purchasing policy</li><li>CSR audits and certifications of our supply chains</li><li>Implementation of joint development projects</li><li>Robertet code of conduct</li><li>Innovation</li></ul> |

| Stakeholders                                    | Their expectations                                                                                                                                                                                                                                                                                          | Their impact on Robertet                                                                                                                                                                                                                          | Information and dialogue procedures                                                                                                                                                                                                                                                                                                                                                                                  | Responses offered by the Group                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Suppliers                                       | <ul style="list-style-type: none"><li>Clear and precise specifications</li><li>Durability of the commercial relationship</li><li>Respect of pricing</li><li>Respect of payment deadlines</li><li>Accompaniment in the improvement of CSR practices</li></ul>                                                | <ul style="list-style-type: none"><li>Economic</li><li>On quality, security and safety of our products</li><li>On the continuity of activities</li></ul>                                                                                          | <ul style="list-style-type: none"><li>Information and communication of supplier or provider performance via an annual review</li><li>Consultation of suppliers for the gathering of CSR information</li><li>Commercial negotiations</li><li>Cooperation for the implementation of specific projects or partnerships</li><li>Co-management when the supplier becomes a joint venture or a Group subsidiary.</li></ul> | <ul style="list-style-type: none"><li>Responsible purchasing policy</li><li>Long-term partnerships</li><li>Technical and financial support</li><li>Evaluation and audit of suppliers</li></ul>                                                                                                                                                 |
| Shareholders, investors, banks, rating agencies | <ul style="list-style-type: none"><li>Sustainable growth of the company and dividends.</li><li>Sustainability of performance of Robertet</li><li>Information on governance and risk management</li><li>Information on results, the evolution of CSR indicators as well as the actions implemented</li></ul> | <ul style="list-style-type: none"><li>On contributions of capital</li><li>On the support of development</li><li>On reputation</li></ul>                                                                                                           | <ul style="list-style-type: none"><li>Information and communication via regular participation in investor meetings, and publication on the website of press releases, and the financial and non-financial report</li><li>Consultation and exchange of information</li><li>Financial negotiations</li><li>Co-decision and co-management via shareholders' meetings at the headquarters</li></ul>                      | <ul style="list-style-type: none"><li>Improvement of the financial and non-financial performance of the Group</li><li>Stability and independence of the shareholder base</li><li>Exemplary corporate management</li><li>Euronext index</li><li>Middlenext code</li><li>Anti-corruption code</li></ul>                                          |
| Staff representatives and union                 | <ul style="list-style-type: none"><li>Recognition</li><li>Compliance with regulations and social law</li><li>Information, consultation and dialogue</li><li>Means to exercise their functions</li></ul>                                                                                                     | <ul style="list-style-type: none"><li>On the social climate</li><li>On the company's reputation</li><li>On the improvement of working conditions and quality of life at work</li><li>On the guarantee of the interests of the employees</li></ul> | <ul style="list-style-type: none"><li>Information and communication via emails or intranet.</li><li>Consultation via specific meetings</li><li>Collective bargaining</li></ul>                                                                                                                                                                                                                                       | <ul style="list-style-type: none"><li>Compliance with the legal provisions for staff representation</li><li>Provision of the necessary means</li><li>Collective agreements</li></ul>                                                                                                                                                           |
| Administration and public authorities           | <ul style="list-style-type: none"><li>Compliance with regulations and requirements</li><li>Transparency of information</li></ul>                                                                                                                                                                            | <ul style="list-style-type: none"><li>On the practices of the company</li><li>On the authorizations to operate</li><li>On the awarding of subsidies</li></ul>                                                                                     | <ul style="list-style-type: none"><li>Communication of regulatory documents</li></ul>                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"><li>Compliance with applicable regulations (financial, environmental, safety, product requirements, religious, etc.)</li><li>Regular controls by public tax, environmental and social administrations.</li><li>Participation in conferences, working groups</li><li>Responses to specific requests</li></ul> |



| Stakeholders                                                                   | Their expectations                                                                                                                                                                                                                                                                                                        | Their impact on Robertet                                                                                                                                       | Information and dialogue procedures                                                                                                                                                                                                                                                                                                                                           | Responses offered by the Group                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Professional associations or organizations and competitors                     | <ul style="list-style-type: none"><li>Contributing collectively to the development of the profession</li><li>Sharing knowledge</li><li>Fair competition</li><li>Respect for intellectual property</li></ul>                                                                                                               | <ul style="list-style-type: none"><li>On commercial, marketing, R&amp;D emulation</li><li>On the collective representation of the sector's interests</li></ul> | <ul style="list-style-type: none"><li>Information and communication via annual meetings</li><li>Consultation on various topics</li><li>Cooperation for the implementation of projects</li><li>Co-decision and co-management of some professional organizations</li></ul>                                                                                                      | <ul style="list-style-type: none"><li>Presence on the boards of several professional federations and associations</li><li>Participation in collective initiatives</li><li>Animation of project on expertise</li><li>Signature of the charter IFRA-IOA for sustainable development</li><li>Competitive lookout</li></ul> |
| Communities and residents                                                      | <ul style="list-style-type: none"><li>Economic dynamism, creation of wealth and jobs</li><li>Pollution prevention</li><li>Prevention of industrial risks</li><li>Reduction of olfactory and noise pollution</li></ul>                                                                                                     | <ul style="list-style-type: none"><li>On the company's practices</li><li>On reputation</li><li>On the notoriety</li></ul>                                      | <ul style="list-style-type: none"><li>Information and communication via the Robertet website</li><li>Consultation and cooperation on specific topics</li></ul>                                                                                                                                                                                                                | <ul style="list-style-type: none"><li>Sponsorship</li><li>Environmental policy</li><li>Policy of prevention of major accidents</li><li>Measures to mitigate of nuisances</li></ul>                                                                                                                                      |
| Communities NGOs and associations                                              | <ul style="list-style-type: none"><li>Continuous improvement of the company's practices</li><li>Investment or sponsorship</li><li>Job creation</li></ul>                                                                                                                                                                  | <ul style="list-style-type: none"><li>On reputation</li><li>On awareness</li><li>On trust</li><li>On the company's practices</li></ul>                         | <ul style="list-style-type: none"><li>Information and communication via the Robertet website</li><li>Consultation with NGOs (in particular the UEBT) or associations</li><li>Investment or sponsorship</li><li>Job creation</li><li>Collection of expectations from local communities</li><li>Cooperation or co- decision for the implementation of joint projects.</li></ul> | <ul style="list-style-type: none"><li>Establishment of partnership or sponsorship</li><li>Compliance with our code of conduct and our ethical charter</li><li>Creation of the NGO BNSCARE</li></ul>                                                                                                                     |
| Service providers (including temporary employment agencies) and subcontractors | <ul style="list-style-type: none"><li>Accurate, clear and reliable information about the assignments to be performed</li><li>Ease in the client relationship</li><li>Durability of the commercial relationship</li><li>Respect of pricing</li><li>Respect of payment</li></ul>                                            | <ul style="list-style-type: none"><li>Skilled and/or experienced workers</li><li>On the continuity of activities</li></ul>                                     | <ul style="list-style-type: none"><li>Information and communication via the dissemination of job offers or assignments</li><li>Technical cooperation</li></ul>                                                                                                                                                                                                                | <ul style="list-style-type: none"><li>Establishment of contracts</li><li>Charters</li></ul>                                                                                                                                                                                                                             |
| Training organizations and schools                                             | <ul style="list-style-type: none"><li>Partnerships and professional opportunities for students and apprentices</li><li>Sharing of know-how and and skills</li><li>Funding of research work</li><li>Funding of training or apprenticeship</li><li>Clear specifications</li><li>Compliance with payment deadlines</li></ul> | <ul style="list-style-type: none"><li>Training of youth, adults, employees</li><li>Provision of new training and practices</li></ul>                           | <ul style="list-style-type: none"><li>Information and communication via the career area of the Robertet website and the distribution of internship or job offers</li><li>Consultation of training organizations</li></ul>                                                                                                                                                     | <ul style="list-style-type: none"><li>Occasional classes given by Robertet employees in schools</li><li>Hosting of interns and work-study students</li><li>Setting up theses</li><li>Long-term partnerships</li></ul>                                                                                                   |
| Media                                                                          | <ul style="list-style-type: none"><li>Clear, reliable and relevant information</li><li>Availability of contacts</li></ul>                                                                                                                                                                                                 | <ul style="list-style-type: none"><li>On reputation</li><li>On awareness</li><li>On trust</li><li>Economic</li></ul>                                           | <ul style="list-style-type: none"><li>Information and communication via the Robertet website, social networks or press releases</li></ul>                                                                                                                                                                                                                                     | <ul style="list-style-type: none"><li>Publications on social networks</li><li>Responses to specific requests and interviews</li></ul>                                                                                                                                                                                   |

6.2 GRI STANDARDS CONTENT INDEX

The Robertet Group prepares its CSR report in accordance with the GRI standards, an essential compliance option.

The Global Reporting Initiative, or GRI, is an NGO that has established reporting principles and a set of indicators to measure the CSR performance of companies.

The Robertet Group has chosen to align itself with the GRI standards for greater transparency, to guarantee the quality of the information in the CSR report and to compare its CSR performance with other companies aligned with the GRI standards.

Robertet has used the GRI standards updated in 2020 for this report.

| Subject                     | Standard number | Title of information                                                         | Pages      |
|-----------------------------|-----------------|------------------------------------------------------------------------------|------------|
| GRI 102-GENERAL INFORMATION |                 |                                                                              |            |
| General elements 2016       | 102-1           | Name of the organization                                                     | 6          |
|                             | 102-2           | Activities, brands, products and services                                    | 10-13      |
|                             | 102-3           | Location of headquarters                                                     | 6-7        |
|                             | 102-4           | Location of operations                                                       | 6          |
|                             | 102-5           | Ownership and legal form                                                     | 6-13       |
|                             | 102-6           | Markets served                                                               | 12-13      |
|                             | 102-7           | Scale of the organization                                                    | 11         |
|                             | 102-8           | Information on employees and other workers                                   | 46         |
|                             | 102-9           | Supply chain                                                                 | 33-40      |
|                             | 102-10          | Significant changes to the organization and its supply chain                 | 6-7, 38-39 |
|                             | 102-11          | Precautionary principle or approach                                          | 68-70      |
|                             | 102-12          | External initiatives                                                         | 24         |
|                             | 102-13          | Membership of associations                                                   | 24         |
|                             | 102-14          | Statement from the senior decision maker                                     | 5          |
|                             | 102-15          | Key impacts, risks and opportunities                                         | 16-18      |
|                             | 102-16          | Values, principles, standards and norms of behavior                          | 28         |
|                             | 102-18          | Governance structure                                                         | 23, 31     |
|                             | 102-20          | Executive-level responsibility for economic, environmental and social topics | 23         |
|                             | 102-21          | Consulting stakeholders on economic, environmental and social topics         | 19         |
|                             | 102-40          | List of stakeholder groups                                                   | 15, 82-84  |
|                             | 102-41          | Collective bargaining agreements                                             | 52         |
|                             | 102-42          | Identifying and selecting stakeholders                                       | 15         |
|                             | 102-43          | Approach to stakeholder engagement                                           | 82-84      |
|                             | 102-44          | Key topics and concerns raised                                               | 19, 82-84  |
|                             | 102-45          | Entities included in the consolidated financial statements                   | 6-7        |
|                             | 102-46          | Defining report content and topic boundaries                                 | 6-7        |
|                             | 102-47          | List of material topics                                                      | 16-18      |
|                             | 102-48          | Restatements of information                                                  | 6-7        |
|                             | 102-49          | Changes in reporting                                                         | 6-7        |
|                             | 102-50          | Reporting Period                                                             | 6-7        |
|                             | 102-51          | Date of most recent report                                                   | 6          |
|                             | 102-52          | Reporting Cycle                                                              | 6          |
|                             | 102-53          | Contact point for questions regarding the report                             | 111        |
|                             | 102-54          | Claims of reporting in accordance with GRI standards                         | 85         |
|                             | 102-55          | GRI Content Index                                                            | 85-88      |
|                             | 102-56          | External assurance                                                           | 105-109    |

| Subject                     | Standard number | Title of information                                                           | Pages        |
|-----------------------------|-----------------|--------------------------------------------------------------------------------|--------------|
| GRI 102-GENERAL INFORMATION |                 |                                                                                |              |
| Management approach 2016    | 103-1           | Explanation of the material topic and its Boundary                             | 16-18        |
|                             | 103-2           | The management approach and its components                                     | 22, 26       |
|                             | 103-3           | Evaluation of the management approach                                          | 22, 26       |
| GRI 200 - ECONOMY           |                 |                                                                                |              |
| Economic performance 2016   | 201-1           | Direct economic value generated and distributed                                | 13           |
|                             | 201-2           | Financial implications and other risks and opportunities due to climate change | 16-18, 60-63 |
| Anti-corruption 2016        | 103-1           | Explanation of the material topic and its Boundary                             | 16-18        |
|                             | 103-2           | The management approach and its components                                     | 31           |
|                             | 103-3           | Evaluation of the management approach                                          | 31           |
|                             | 205-1           | Operations assessed for risks related to corruption                            | 31           |
|                             | 205-2           | Communication and training on anti-corruption policies and procedures          | 31           |
| Tax 2019                    | 205-3           | Confirmed incidents of corruption and actions taken                            | 31           |
|                             | 207-1           | Approach to tax                                                                | 32           |
|                             | 207-2           | Tax governance, control and risk management                                    | 32           |
| GRI 300 - ENVIRONMENT       |                 |                                                                                |              |
| Materials 2016              | 103-1           | Explanation of the material topic and its Boundary                             | 16-18        |
|                             | 103-2           | The management approach and its components                                     | 74, 76       |
|                             | 103-3           | Evaluation of the management approach                                          | 76           |
|                             | 301-1           | Materials used by weight or volume                                             | 92           |
|                             | 301-2           | Recycled input materials used                                                  | 91           |
| Energy 2016                 | 103-1           | Explanation of the material topic and its Boundary                             | 16-18        |
|                             | 103-2           | The management approach and its components                                     | 60-61        |
|                             | 103-3           | Evaluation of the management approach                                          | 61-62        |
|                             | 302-1           | Energy consumption within the organization                                     | 61-62, 90    |
|                             | 302-3           | Energy intensity                                                               | 62,90        |
| Water and effluents 2018    | 302-4           | Reduction of energy consumption                                                | 61           |
|                             | 103-1           | Explanation of the material topic and its Boundary                             | 16-18        |
|                             | 103-2           | The management approach and its components                                     | 64           |
|                             | 103-3           | Evaluation of the management approach                                          | 65           |
|                             | 303-1           | Interactions with water as a shared resource                                   | 64, 69       |
|                             | 303-2           | Management of water discharge-related impacts                                  | 69           |
|                             | 303-3           | Water withdrawal                                                               | 65,89        |
|                             | 303-4           | Water discharge                                                                | 89           |
| Biodiversity 2016           | 303-5           | Water consumption                                                              | 89           |
|                             | 103-1           | Explanation of the material topic and its Boundary                             | 16-18        |
|                             | 103-2           | The management approach and its components                                     | 42           |
|                             | 103-3           | Evaluation of the management approach                                          | 43, 68-70    |
| Emissions 2016              | 304-3           | Habitats protected or restored                                                 | 42-44, 68-70 |
|                             | 103-1           | Explanation of the material topic and its Boundary                             | 16-18        |
|                             | 103-2           | The management approach and its components                                     | 60           |
|                             | 103-3           | Evaluation of the management approach                                          | 61-63        |
|                             | 305-1           | Direct (scope 1) GHG emissions                                                 | 62           |
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|                             | 305-5           | Reduction of GHG emissions                                                     | 62           |

| Subject                                | Standard number | Title of information                                                                                           | Pages  |
|----------------------------------------|-----------------|----------------------------------------------------------------------------------------------------------------|--------|
| GRI 300 - ENVIRONMENT                  |                 |                                                                                                                |        |
| Waste 2020                             | 103-1           | Explanation of the material topic and its Boundary                                                             | 16-18  |
|                                        | 103-2           | The management approach and its components                                                                     | 66     |
|                                        | 103-3           | Evaluation of the management approach                                                                          | 67     |
|                                        | 306-1           | Waste generation and significant impacts related to waste                                                      | 66     |
|                                        | 306-2           | Management of significant waste-related impacts                                                                | 66     |
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| Environmental compliance 2016          | 306-4           | Waste diverted from disposal                                                                                   | 67, 91 |
|                                        | 306-5           | Waste directed to disposal                                                                                     | 67, 91 |
|                                        | 103-1           | Explanation of the material topic and its Boundary                                                             | 16-18  |
|                                        | 103-2           | The management approach and its components                                                                     | 68     |
| Supplier environmental assessment 2016 | 103-3           | Evaluation of the management approach                                                                          | 68-70  |
|                                        | 307-1           | Non-compliance with environmental laws and regulations                                                         | 68-70  |
|                                        | 103-1           | Explanation of the material topic and its Boundary                                                             | 16-18  |
|                                        | 103-2           | The management approach and its components                                                                     | 34     |
| GRI 400 - SOCIAL                       | 103-3           | Evaluation of the management approach                                                                          | 34-37  |
|                                        | 308-1           | New suppliers that were screened using environmental criteria                                                  | 35     |
| GRI 400 - SOCIAL                       |                 |                                                                                                                |        |
| Employment 2016                        | 103-1           | Explanation of the material topic and its Boundary                                                             | 16-18  |
|                                        | 103-2           | The management approach and its components                                                                     | 50     |
|                                        | 103-3           | Evaluation of the management approach                                                                          | 50-52  |
|                                        | 401-1           | New employee hires and employee turnover                                                                       | 93-94  |
| Occupational health and safety 2018    | 103-1           | Explanation of the material topic and its Boundary                                                             | 16-18  |
|                                        | 103-2           | The management approach and its components                                                                     | 47     |
|                                        | 103-3           | Evaluation of the management approach                                                                          | 48-49  |
|                                        | 403-1           | Occupational health and safety management system                                                               | 47     |
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|                                        | 403-4           | Worker participation, consultation and communication on occupational health and safety                         | 47     |
|                                        | 403-5           | Worker training on occupational health and safety                                                              | 47-48  |
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| Training and education 2016            | 403-8           | Workers covered by an occupational health and safety management system                                         | 94     |
|                                        | 403-9           | Work-related injuries                                                                                          | 49     |
|                                        | 403-10          | Work-related ill health                                                                                        | 49     |
|                                        | 103-1           | Explanation of the material topic and its Boundary                                                             | 16-18  |
|                                        | 103-2           | The management approach and its components                                                                     | 53     |
|                                        | 103-3           | Evaluation of the management approach                                                                          | 53-55  |
|                                        | 404-1           | Average hours of training per year per employee                                                                | 54     |
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| Subject                         | Standard number | Title of information                                                                             | Pages  |
|---------------------------------|-----------------|--------------------------------------------------------------------------------------------------|--------|
| GRI 400 - SOCIAL                |                 |                                                                                                  |        |
| Human Rights Assessment 2016    | 103-1           | The management approach and its components                                                       | 16-18  |
|                                 | 103-2           | Evaluation of the management approach                                                            | 28     |
|                                 | 103-3           | Evaluation of the managerial approach                                                            | 29-30  |
|                                 | 412-1           | Operations that have been subject to human rights reviews or impact assessments                  | 29-30  |
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| Supplier social assessment 2016 | 103-1           | Explanation of the material topic and its Boundary                                               | 16-18  |
|                                 | 103-2           | The management approach and its components                                                       | 34     |
|                                 | 103-3           | Evaluation of the management approach                                                            | 34-36  |
|                                 | 414-1           | New suppliers that were screened using social criteria                                           | 35     |
| Customer health and safety 2016 | 103-1           | Explanation of the material topic and its Boundary                                               | 16-18  |
|                                 | 103-2           | The management approach and its components                                                       | 72     |
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|                                 | 416-1           | Assessment of the health and safety impacts of product and service categories                    | 72     |
|                                 | 416-2           | Incidents of non-compliance concerning the impacts of products and services on safety and health | 72, 95 |



6.3 ENVIRONMENTAL PERFORMANCE INDICATORS

| Indicators                                                                               | 2019 | 2020  | 2021  |
|------------------------------------------------------------------------------------------|------|-------|-------|
| SUBSIDIARIES AND PRODUCTION SITES                                                        |      |       |       |
| Number of production subsidiaries                                                        | 16   | 17    | 17    |
| Number of production sites                                                               | 28   | 30    | 30    |
| Number of subsidiaries in water-stressed areas                                           | –    | –     | 2     |
| WATER WITHDRAWAL                                                                         |      |       |       |
| Total volume of water withdrawn (megaliters)                                             | 539  | 488   | 503   |
| Volume of water withdrawn per ton of product (m³/t)                                      | 15,4 | 18,19 | 11,76 |
| Water withdrawal by origin                                                               |      |       |       |
| Volume of surface water withdrawn (megaliters)                                           | 33   | 33    | 11    |
| Volume of groundwater withdrawn (megaliters)                                             | 205  | 218   | 239   |
| Volume of network water withdrawn (megaliters)                                           | 294  | 231   | 242   |
| Volume of other water withdrawn (megaliters)                                             | 7    | 6     | 11    |
| Water withdrawal by origin in water stress areas                                         |      |       |       |
| Volume of surface water withdrawn (megaliters)                                           | 0,1  | 0,1   | 0,1   |
| Volume of groundwater withdrawn (megaliters)                                             | 0    | 0     | 0     |
| Volume of network water withdrawn (megaliters)                                           | 10   | 11    | 16,8  |
| Volume of other water withdrawn (megaliters)                                             | 0    | 0     | 0     |
| WATER DISCHARGE (EFFLUENT)                                                               |      |       |       |
| Total volume of water discharged (megaliters)                                            | –    | 166   | 355   |
| Water discharged by destination                                                          |      |       |       |
| Volume of water discharged to surface water (megaliters)                                 | –    | –     | 196   |
| Volume of water discharged to groundwater (megaliters)                                   | –    | –     | 0,3   |
| Volume of water discharged to network water (megaliter)                                  | –    | –     | 158,7 |
| Water discharged by destination from water-stressed areas                                |      |       |       |
| Volume of water discharged to surface water (megaliters)                                 | –    | –     | 0     |
| Volume of water discharged to groundwater (megaliters)                                   | –    | –     | 0,3   |
| Volume of water discharged to network water (megaliters)                                 | –    | –     | 7,8   |
| WATER CONSUMPTION                                                                        |      |       |       |
| Total water consumption                                                                  |      |       |       |
| Water consumption (volume of water withdrawn - volume of water discharged) in megaliters | –    | –     | 148   |
| Water consumption in water-stressed areas                                                |      |       |       |
| Water consumption (volume of water withdrawn - volume of water discharged) in megaliters | –    | –     | 8,9   |

| Indicators                                                                                  | 2019              | 2020    | 2021    |
|---------------------------------------------------------------------------------------------|-------------------|---------|---------|
| ENERGY                                                                                      |                   |         |         |
| Total energy consumption (MWh LHV)                                                          | 159 738           | 155 651 | 166 527 |
| Energy from stationary sources                                                              |                   |         |         |
| Natural gas consumption (MWh LHV)                                                           | 59 311            | 60 262  | 65 990  |
| Propane consumption (MWh LHV)                                                               | 58 487            | 60 211  | 62 244  |
| Fuel oil consumption (MWh LHV)                                                              | 120               | 113     | 717     |
| Coal consumption (MWh LHV)                                                                  | 2 584             | 2 163   | 2 917   |
| Wood consumption (MWh LHV)                                                                  | 0,4               | 0,4     | 0,7     |
| Energy consumption from fixed sources (MWh LHV)                                             | 120 502           | 122 749 | 131 869 |
| Energy from mobile sources                                                                  |                   |         |         |
| Diesel consumption by vehicles (MWh LHV)                                                    | 442 <sup>12</sup> | 964     | 837     |
| Gasoline consumption by vehicles (MWh LHV)                                                  | 828               | 940     | 1 071   |
| LPG consumption by vehicles (MWh LHV)                                                       | 0,8 <sup>12</sup> | 153     | 183     |
| Energy consumption from mobile sources (MWh)                                                | 1 271             | 2 057   | 2 090   |
| Electricity                                                                                 |                   |         |         |
| Electricity consumption (MWh)                                                               | 37 965            | 30 845  | 32 568  |
| Renewable energy                                                                            |                   |         |         |
| Renewable energy consumption (MWh LHV)                                                      | 2 956             | 2 745   | 2 841   |
| Non-renewable energy consumption (MWh LHV)                                                  | 156 782           | 152 906 | 163 686 |
| GREENHOUSE GAS EMISSIONS                                                                    |                   |         |         |
| GHG emissions induced by energy consumption from stationary sources (ton CO <sub>2</sub> e) | 30 616            | 31 126  | 33 476  |
| GHG emissions induced by energy consumption from mobile sources (ton CO <sub>2</sub> e)     | 398               | 641     | 649     |
| GHG emissions from refrigerant leaks (ton CO <sub>2</sub> e)                                | 18 <sup>12</sup>  | 585     | 685     |
| GHG emissions induced by electricity consumption (ton CO <sub>2</sub> e)                    | 6 210             | 5 772   | 6 290   |
| GHG emissions on scopes 1 and 2 (ton CO <sub>2</sub> e)                                     | 37 242            | 38 125  | 41 100  |
| GHG emissions on scopes 1 and 2 per ton of product (ton CO <sub>2</sub> e / ton)            | 1,06              | 1,42    | 0,96    |

<sup>12</sup>Partial data

| Indicators                                                                                     | 2019   | 2020   | 2021   |
|------------------------------------------------------------------------------------------------|--------|--------|--------|
| WASTE GENERATED                                                                                |        |        |        |
| Quantity of waste recovered in material form (recycling, composting, biomethanization) in tons | 4 951  | 4 417  | 4 898  |
| Quantity of waste recovered in energy form (incineration with energy recovery) in tons         | 3 309  | 2 622  | 3 084  |
| Quantity of waste not recovered (incineration without energy recovery, landfill) in tons       | 7 598  | 6 065  | 6 193  |
| Total quantity of waste in tons                                                                | 15 858 | 13 104 | 14 175 |
| NON-HAZARDOUS WASTE (NHW)                                                                      |        |        |        |
| Composition of non-hazardous waste                                                             |        |        |        |
| Quantity of vegetable waste (in tons)                                                          | 5 186  | 4 597  | 4 791  |
| Quantity of paper/cardboard waste (in tons)                                                    | 49     | 124    | 121    |
| Quantity of plastic waste (in tons)                                                            | 284    | 345    | 303    |
| Quantity of glass waste (in tons)                                                              | 60     | 55     | 58     |
| Quantity of wood waste (in tons)                                                               | 368    | 399    | 787    |
| Quantity of metal waste (in tons)                                                              | 278    | 609    | 629    |
| Quantity of common industrial waste (in tons)                                                  | 5 410  | 3 624  | 3 714  |
| Treatment of non-hazardous waste                                                               |        |        |        |
| Quantity of NHW recovered in material form (recycling, composting, biomethanized) in tons      | 4 651  | 4 175  | 4 718  |
| Quantity of NHW recovered in the form of energy (incineration with energy recovery) in tons    | 309    | 288    | 269    |
| Quantity of non-recovered NHW (incineration without recovery, landfilling) in tons             | 6 674  | 5 289  | 5 416  |
| Total quantity of non-hazardous waste in tons                                                  | 11 635 | 9 753  | 10 403 |
| HAZARDOUS WASTE (HW)                                                                           |        |        |        |
| Quantity of HW recovered in material form (recycling) in tons                                  | 299    | 241    | 180    |
| Quantity of HW recovered in energy form (incineration with energy recovery) in tons            | 3 000  | 2 334  | 2 815  |
| Quantity of non-recovered HW (incineration without energy recovery, landfill) in tons          | 924    | 775    | 777    |
| Total quantity of hazardous waste in tons                                                      | 4 223  | 3 351  | 3 772  |
| REUSED WASTE                                                                                   |        |        |        |
| Quantity of "waste" reused internally (in tons)                                                | —      | —      | 77     |
| POLLUTIONS                                                                                     |        |        |        |
| Number of formal notices issued by an environmental authority for air, soil or water pollution | 0      | 0      | 0      |
| Number of formal notices issued by an environmental authority for noise or odor nuisance       | 0      | 0      | 0      |



6.4 PURCHASING PERFORMANCE INDICATORS

| Indicators                                                                                 | 2019 | 2020   | 2021   |
|--------------------------------------------------------------------------------------------|------|--------|--------|
| RAW MATERIALS PURCHASED                                                                    |      |        |        |
| Total tonnage of raw materials purchased (excluding packaging)                             | —    | 36 071 | 36 548 |
| RENEWABILITY                                                                               |      |        |        |
| Tonnage of renewable raw materials purchased                                               | —    | 18 396 | 23 060 |
| Tonnage of non-renewable raw materials purchased                                           | —    | 17 675 | 13 488 |
| BIODEGRADABILITY                                                                           |      |        |        |
| Tonnage of biodegradable raw materials purchased                                           | —    | 18 757 | 15 647 |
| Tonnage of non-biodegradable raw materials purchased                                       | —    | 17 314 | 20 901 |
| CSR AUDITS AND CERTIFICATIONS                                                              |      |        |        |
| Number of natural references purchased only certified organic                              | —    | —      | 326    |
| Number of natural references purchased certified organic and verified UEBT                 | —    | —      | 6      |
| Number of natural products purchased certified organic and attested Fair For Life          | —    | —      | 5      |
| Number of natural references purchased only attested Fair For Life                         | —    | —      | 2      |
| Number of natural references purchased only verified UEBT                                  | —    | —      | 36     |
| Number of natural references purchased UEBT certified                                      | —    | —      | 2      |
| Number of natural references purchased UTZ/Rainforest Alliance certified                   | —    | —      | 3      |
| Number of natural references purchased RSPO certified                                      | —    | —      | 63     |
| Number of natural references purchased with at least one CSR verification or certification | —    | —      | 443    |
| ORGANIC CERTIFICATION                                                                      |      |        |        |
| Tonnage of natural references purchased certified organic                                  | —    | 845    | 1 011  |

6.5 SOCIAL PERFORMANCE INDICATORS

| Indicators                            | 2019  | 2020  | 2021  |
|---------------------------------------|-------|-------|-------|
| WORKFORCE                             |       |       |       |
| Total number of employees             | 1 974 | 2 028 | 2 123 |
| Workforce by region                   |       |       |       |
| Workforce_area Europe                 | 1 063 | 1 101 | 1 092 |
| Workforce_area North America          | 335   | 330   | 364   |
| Workforce_area Latin America          | 303   | 306   | 304   |
| Workforce_area Asia and Pacific       | 199   | 210   | 219   |
| Workforce_area Africa and Middle East | 100   | 100   | 144   |
| Workforce by type of contract         |       |       |       |
| Workforce on permanent contracts      | 1 832 | 1 845 | 1 885 |
| Workforce on fixed-term contracts     | 168   | 202   | 238   |
| Workforce by gender                   |       |       |       |
| Number of male employees              | 1 176 | 1 202 | 1 246 |
| Number of female employees            | 824   | 845   | 877   |
| HIRED                                 |       |       |       |
| Total hires                           | 241   | 233   | 332   |
| Hiring by region                      |       |       |       |
| Hiring_area Europe                    | 90    | 116   | 132   |
| Hiring_area North America             | 46    | 30    | 72    |
| Hiring_area Latin America             | 55    | 43    | 50    |
| Hiring_area Asia and Pacific          | 41    | 39    | 31    |
| Hiring_area Africa and Middle East    | 9     | 5     | 47    |
| Hiring by age                         |       |       |       |
| Hiring of employees aged < 30 years   | —     | 95    | 145   |
| Hiring of employees aged 30-50        | —     | 109   | 165   |
| Hiring of employees over 50 years old | —     | 29    | 22    |
| Hiring by gender                      |       |       |       |
| Hiring men                            | —     | 149   | 209   |
| Hiring of women                       | —     | 84    | 123   |
| DEPARTURES                            |       |       |       |
| Total departures                      | —     | 189   | 268   |

| Indicators                                                                             | 2019      | 2020      | 2021      |
|----------------------------------------------------------------------------------------|-----------|-----------|-----------|
| TURNOVER                                                                               |           |           |           |
| Global Turnover                                                                        | –         | 11%       | 15%       |
| Turnover by gender                                                                     |           |           |           |
| Turnover men                                                                           | –         | –         | 17%       |
| Turnover women                                                                         | –         | –         | 13%       |
| Turnover by region                                                                     |           |           |           |
| Turnover_zone Europe                                                                   | –         | –         | 6%        |
| Turnover_zone North America                                                            | –         | –         | 11%       |
| Turnover_area Latin America                                                            | –         | –         | 8%        |
| Turnover_area Asia and Pacific                                                         | –         | –         | 7%        |
| Turnover_area Africa and Middle East                                                   | –         | –         | 24%       |
| Turnover by age                                                                        |           |           |           |
| Turnover of employees aged < 30 years                                                  | –         | –         | 31%       |
| Turnover of employees aged 30-50                                                       | –         | –         | 14%       |
| Turnover of employees over 50 years old                                                | –         | –         | 7%        |
| ABSENTEEISM                                                                            |           |           |           |
| Absenteeism rate                                                                       | 4,6%      | 5,3%      | 4,2%      |
| HEALTH & SAFETY                                                                        |           |           |           |
| Health and safety management system                                                    |           |           |           |
| Number of employees covered by an occupational health and safety management system     | –         | –         | 1952      |
| Percentage of employees covered by an occupational health and safety management system | –         | –         | 88%       |
| Occupational illness                                                                   |           |           |           |
| Number of recognized occupational illnesses                                            | –         | 3         | 8         |
| Accident rates (excluding temporary workers)                                           |           |           |           |
| Number of lost-time accidents directly related to work                                 | 45        | 28        | 36        |
| Total hours worked                                                                     | 3 472 296 | 3 240 423 | 3 311 955 |
| Frequency rate per 1 million hours                                                     | 12,96     | 8,64      | 10,87     |
| Total number of days lost due to accidents directly related to work                    | 1 387     | 830       | 736       |
| Severity rate                                                                          | 0,40      | 0,26      | 0,22      |
| Accident rate (with temporary workers)                                                 |           |           |           |
| Number of lost-time accidents directly related to work                                 | –         | –         | 48        |
| Total hours worked                                                                     | –         | –         | 3 597 118 |
| Frequency rate per 1 million hours                                                     | –         | –         | 13,34     |
| Number of days lost due to work-related accidents work                                 | –         | –         | 842       |
| Severity rate                                                                          | –         | –         | 0,23      |

| Indicators                                                                                                       | 2019  | 2020   | 2021   |
|------------------------------------------------------------------------------------------------------------------|-------|--------|--------|
| TRAINING                                                                                                         |       |        |        |
| Training per employee                                                                                            |       |        |        |
| Average number of training hours per employee                                                                    | 10,6  | 6,7    | 9,4    |
| Percentage of employees who received training during the year                                                    | 63%   | 63%    | 79%    |
| Training by gender                                                                                               |       |        |        |
| Average number of training hours per man                                                                         | –     | –      | 9,6    |
| Average number of training hours per woman                                                                       | –     | –      | 9,2    |
| Training by socio-occupational category                                                                          |       |        |        |
| Average number of training hours per executive and manager                                                       | –     | –      | 8,7    |
| Average number of hours of training per supervisor                                                               | –     | –      | 9,5    |
| Average number of training hours per worker and employee                                                         | –     | –      | 9,6    |
| COLLECTIVE AGREEMENTS                                                                                            |       |        |        |
| Number of collective agreements signed during the year                                                           | –     | –      | 4      |
| Number of valid collective agreements at the end of the year                                                     | –     | –      | 12     |
| Percentage of employees covered by a valid collective agreement                                                  | –     | –      | 55%    |
| SENIORITY                                                                                                        |       |        |        |
| Average seniority (years)                                                                                        | 11,57 | 11,64  | 11,95  |
| QUALITY AND SAFETY                                                                                               |       |        |        |
| Product safety                                                                                                   |       |        |        |
| Total number of cases of non-compliance with voluntary codes regarding the safety and health impacts of products | –     | –      | 14     |
| Product quality                                                                                                  |       |        |        |
| Percentage of orders for products delivered without defect                                                       | –     | 99,76% | 99,77% |



6.6 CONSOLIDATED INFORMATION IN ACCORDANCE WITH ARTICLE 8 OF THE TAXONOMY REGULATION

Article 8 of the taxonomy regulation

The Taxonomy Regulation is a key component of the European Commission’s action plan to redirect capital flows towards a more sustainable economy. Indeed, it represents an important step towards achieving carbon neutrality by 2050, in line with the EU goals, as the Taxonomy is a classification system for environmentally sustainable economic activities.

In the section below, Robertet presents, as a non-financial parent company, the share of the Group’s revenue, capital expenditure (CapEx) and operating expenditure (OpEx), for the reporting period 2021, which are associated with Taxonomy-eligible activities related to the first two environmental objectives (climate change mitigation and climate change adaptation), in accordance with Article 8 Taxonomy Regulation and Article 10 (2) of the Article 8 Delegated Act.

Our activities

Core business activities -Taxonomy-non-eligible

Robertet has examined all Taxonomy-eligible economic activities listed in the Climate Delegated Act based on the Group’s industrial activity. The Climate Delegated Act focuses on those economic activities and sectors that have the greatest potential to achieve the objective of climate change mitigation, i.e. the need to avoid producing greenhouse gas emissions, to reduce such emissions or to increase greenhouse gas removals and long-term carbon storage. The sectors covered include energy, selected manufacturing activities, transport and buildings.

After a thorough review involving all relevant divisions and functions, Robertet has concluded that its core economic activities are not covered by the Climate Delegated Act and consequently are Taxonomy-non-eligible. It can therefore be considered that the Robertet Group, given its core business activities is not identified as a relevant source of greenhouse gas emissions.

The assessment of Taxonomy-eligibility is focused on economic activities defined as the provision of goods or services on a market, which are therefore likely to generate a turnover.

In this context, Robertet defines the sourcing, manufacture and marketing of natural extracts as the Group’s core activities. We consider activities such as the acquisition and construction of new buildings (for production sites) or the transport of natural extracts to customers as underlying activities necessary to conduct Robertet’s core business activities. They are not reported as Taxonomy-eligible activities and are not included in our turnover KPI, as they are not generating external turnover on a standalone basis.

Individually Taxonomy-eligible Capex and Opex

With regard to the CapEx and OpEx related to purchases and measures that Robertet considers as individually Taxonomy-eligible, we refer to the explanations provided in the section “Note 1: Accounting principles and consolidation rules” in the description of our accounting policies.

Our KPIs (Key Performance Indicators)

KPIs include to turnover KPI, the CapEx KPI and OpEx KPI. For the reporting period 2021, the KPIs have to be disclosed in relation to Taxonomy-eligible economic activities and Taxonomy-non-eligible economic activities (Article 10 (2) of the Article 8 Delegated Act).

As an Industrial Group, our economic activities are not covered by the Climate Delegated Act, the share of Taxonomy-eligible economic activities in our total turnover is 0% and -consequently - the related capital and operating expenditure are also 0% (see Table 1 listing our total KPIs).

In addition, the CapEx and OpEx to be reported also include those related to the purchase of the output from Taxonomy-aligned economic activities and certain individual measures enabling the targeted activities to become low-carbon or to achieve greenhouse gas emission reductions. According to the accounting policy regarding these individually Taxonomy-eligible CapEx and OpEx (see section “Note 1: Accounting policies and consolidation rules” in the description of accounting methods), Robertet presents its KPIs as follows:

Table 1 - Proportion of Taxonomy-eligible and Taxonomy-non-eligible economic activities in total turnover, CapEx and OpEx

|                               | Total<br>(in millions d’euros) | Proportion of Taxonomy-eligible economic activities<br>(in %) | Proportion of Taxonomy-non-eligible economic activities (in %) |
|-------------------------------|--------------------------------|---------------------------------------------------------------|----------------------------------------------------------------|
| Turnover                      | 606                            | 0%                                                            | 100%                                                           |
| Capital expenditures (CapEx)  | 492                            | 0,42%                                                         | 100%                                                           |
| Operating Expenditures (OpEx) | 21                             | 0,0008%                                                       | 100%                                                           |



Accounting policies

The specification of KPIs is determined in accordance with Annex I of the Article 8 Delegated Act. Robertet determines the Taxonomy-eligible KPIs in accordance with the legal requirements and describes the accounting policy in this regard as follows :

Turnover KPI

Definition

The proportion of Taxonomy-eligible economic activities in our total turnover has been calculated as the part of net turnover derived from products and services associated with Taxonomy-eligible economic activities (numerator) divided by the net turnover (denominator). The denominator of the turnover KPI is based on our consolidated net turnover, in accordance with IAS 1.82 (a). For more information on the accounting policies relating to our consolidated net turnover, cf section "Note 1: Accounting Principles and Consolidation Rules" of our 2021 Annual Report.

Regarding the numerator, as indicated above, Robertet did not identify any Taxonomy-eligible activities.

Reconciliation

Our consolidated net turnover can be reconciled to our consolidated financial statements. Please refer to the table "Statement of income for the period", line "Sale of products" in the 2021 Annual Report.

CapEx KPI and OpEx KPI

CapEx KPI

The CapEx KPI is defined as Taxonomy-eligible CapEx (numerator) divided by our total CapEx (denominator). For the numerator, please refer to the explanation below.

Total Capex consists of additions to tangible and intangible fixed assets during the financial year, before depreciation, amortisation and any re-measurements, including those resulting from revaluations and impairments, as well as excluding changes in fair value.

It includes additions to fixed assets (IAS 16), intangible assets (IAS 38) and right-of-use assets (IFRS 16). Additions resulting from business combinations are also included. Goodwill is not included in Capex as it is not defined as an intangible asset in accordance with IAS 38. For further details on our accounting policies regarding our Capex, please refer to "Note 1: Accounting policies and consolidation rules" in our 2021 annual report.

Reconciliation

Our total CapEx can be reconciled to our consolidated financial statements, see the table "Statement of cash flows" line "Capital expenditures and finance leases" in our 2021 annual report. They are the total of the movements types (acquisition and production costs), additions, and additions from business combination for intangible assets, right-of-use assets and property, plant and equipment.

Opex KPI

The OpEx KPI is defined as Taxonomy-eligible Opex (numerator) divided by our total OpEx (denominator). For the numerator, please refer to the explanation below.

Total OpEx includes direct non-capitalized costs that relate to research and development, building renovations, short-term leases, maintenance and repair, and any other direct expenses related to the day-to-day servicing of assets of property, plant and equipment. This includes:

- research and development expenditures recognised as an expense during the reporting period in our income statement (see Note 24 "Research and Development Expenses" in our 2021 Annual Report). In accordance with our consolidated financial statements (IAS 38.126), this includes all non-capital expenditures directly attributable to research and development activities;
- the volume of non-capitalized leases was determined in accordance with IFRS 16 and includes expenses for short-term and low-value leases (see the bottom of Note 3 "Property, Plant and Equipment & Rights of Use" of our 2021 Annual Report). Although low value leases are not explicitly mentioned in the Article 8 Delegated Act, we have interpreted the legislation to include them;
- maintenance and repair expenses and any other direct expenditures related to the routine maintenance of property, plant and equipment have been determined on the basis of the maintenance and repair costs allocated to our internal cost centers. The corresponding cost items are reflected in various items of our income statement, including production costs (operations maintenance), sales and distribution costs (maintenance logistics), and administrative costs (e.g., IT systems maintenance). These expenses also include building renovation measures.

In general, they include staff costs, service costs and significant costs for routine maintenance as well as for regular and unplanned maintenance and repair measures. These costs are allocated directly to our property, plant and equipment, which includes an appropriate amount of overhead.

However, expenses related to the day-to-day operation of property, plant and equipment, such as raw materials, costs related to employees using the equipment, electricity and fluids required for the operation of these assets, are not included.

Direct costs related to training and other human resource adaptation needs are not included in either the denominator or the numerator. Indeed, Annex I to Article 8 Delegated Act only lists these costs for the numerator, which does not allow for a relevant mathematical calculation of the OpEx KPI.

For details of the numerator, see the table "Statement of income for the period", lines "Purchases consumed", "External expenses", "Personnel expenses", "Taxes", "Other operating expenses" in our 2021 annual report.

Explanations on the numerators for CapEx KPI and the OpEx KPI

Since the Robertet Group has not identified any Taxonomy-eligible economic activities, we do not record CapEx and OpEx related to assets or processes associated with Taxonomy-eligible economic activities in the numerator of the CapEx KPI and OpEx.

Furthermore, there is no "CapEx plan" to upgrade a Taxonomy-eligible economic activity to become Taxonomy-aligned or to expand a Taxonomy-aligned economic activity.

Only "category c" CapEx and OpEx can therefore qualify as Taxonomy-eligible, i.e. CapEx and OpEx related to the purchase of output from Taxonomy-eligible economic activities and to individual measures enabling certain targeted activities (our non-eligible activities) to become low-carbon or to achieve greenhouse gas emission reductions (section 1.1.2.2. (c) of Annex I to the Article 8 Delegated Act). Since the reporting requirements for FY2021 relate exclusively to Taxonomy-eligible CapEx and OpEx, we consider as Taxonomy-eligible, Capex/Opex related to this category when the purchased output/individual measure meets the description of its respective economic activity, e.g. purchase of output from a Taxonomy-eligible economic activity, irrespective of whether these Capex/Opex lead to greenhouse gas reductions.



We have identified the following economic activities in the Climate Delegated Act resulting in Capex/Opex which can be considered as individually Taxonomy-eligible purchased output/measures:

Table 2 - Individually Taxonomy-eligible Capex/Opex and the respective economic activities

| Description of the individually Taxonomy-eligible purchased output/measure          | Related economic activity (Annex I to Climate Delegated Act)               |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| All our vehicle fleet (leasing)                                                     | 6.5. Transport by motorbikes, passenger cars and light commercial vehicles |
| All renovation measures of our existing buildings                                   | 7.2 Renovation of existing buildings                                       |
| Maintenance and repair of the energy efficiency equipment in our existing buildings | 7.3 Installation, maintenance and repair of energy efficient equipment     |

For the allocation of CapEx and OpEx, we have identified the relevant purchases and measures and identify the primarily related economic activity in the Climate Delegated Act. In this way, we ensure that no CapEx or OpEx is considered more than once.



Appendix

This appendix provides a checklist which contains all the disclosure requirements accompanying the KPIs of non-financial undertakings pursuant to Sect. 1.2 of Annex I to the Art. 8 Delegated Act to show which of these requirements are in principle applicable for the reporting period 2021.

From January 1 to December 31, 2022 (for the reporting year 2021), non-financial companies will only be required to disclose the qualitative information referred to in Article 1.2 of Annex I to the Article 8 Delegated Act that is relevant for the reportable KPIs.

| Disclosure Checklist                                                |                                                                                                                                                                                                                                                               | Applicable for simplified reporting (reporting period 2021) |
|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| 1.2.1. Accounting policy<br>Non-financial businesses shall explain: |                                                                                                                                                                                                                                                               |                                                             |
| 1                                                                   | (a) how turnover was determined and allocated to the numerator;<br><br>(b) the basis on which the turnover was calculated, including any assessment in the allocation of revenues or exepnditures to different economic activities.                           | ✓                                                           |
| 2                                                                   | (a) how capital expenditure was determined and allocated to the numerator;<br><br>(b) the basis on which the capital expenditure was calculated, including any assessment in the allocation of revenues or expenditures to different economic activities.     | ✓                                                           |
| 3                                                                   | (a) how operating expenditure was determined and allocated to the numerator;<br><br>(b) the basis on which the operating expenditure was calculated, including any assessment in the allocation of revenues or expenditures to different economic activities. | ✓                                                           |
| 4                                                                   | For turnover, non-financial undertakings shall include references to the related line items in the financial statements;                                                                                                                                      | ✓                                                           |
| 5                                                                   | For capital expenditure, non-financial undertakings shall include references to the related line items in the financial statements;                                                                                                                           | ✓                                                           |
| 6                                                                   | Where the application of any calculations has changed since the previous reporting period, non-financial undertakings shall explain why those changes result in more reliable and relevant information and provide for restated comparative figures.          | NA                                                          |
| 7                                                                   | (a) the material changes that have occurred in the CapEx plan and the reasons underlying those changes;                                                                                                                                                       | NA                                                          |
| 8                                                                   | (b) the impact of such changes on the potential for the economic activities of the undertaking to become Taxonomy-aligned and on the period of time in which this change is expected to take place;                                                           | NA                                                          |
| 9                                                                   | c) the restatement of the CapEx for each past reporting year covered by the plan whenever changes to the plan had an impact on those KPIs                                                                                                                     | NA                                                          |
| 10                                                                  | c) the restatement of the OpEx KPI for each past reporting year covered by the plan whenever changes to the plan had an impact on those KPIs                                                                                                                  | NA                                                          |

| Disclosure Checklist                                                                                      |                                                                                                                                                                                                                                                         | Applicable<br>for simplified<br>reporting<br>(reporting period<br>2021) |
|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>1.2.2. Assessment of compliance with Regulation (EU) 2020/852</b>                                      |                                                                                                                                                                                                                                                         |                                                                         |
| <b>1.2.2.1. Information on assessing compliance with Regulation (EU) 2020/852</b>                         |                                                                                                                                                                                                                                                         |                                                                         |
| Non-financial businesses shall:                                                                           |                                                                                                                                                                                                                                                         |                                                                         |
| 11                                                                                                        | (a) describe the nature of their Taxonomy-eligible economic activities, by referring to the delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) and Article 15(2) of Regulation (EU) 2020/852; | ✓                                                                       |
| 12                                                                                                        | (a) describe the nature of their Taxonomy-aligned economic activities, by referring to the delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) and Article 15(2) of Regulation (EU) 2020/852;  | NA                                                                      |
| 13                                                                                                        | (b) explain how they assessed compliance with the criteria set out in Article 3 of Regulation (EU) 2020/852 and the associated technical screening criteria included in the delegated acts referred to in point (a)                                     | NA                                                                      |
| 14                                                                                                        | (c) explain how they avoided any double counting in the allocation in the numerator of turnover, CapEx and OpEx KPIs across economic activities.                                                                                                        | ✓                                                                       |
| <b>1.2.2.2. Contribution to several objectives</b>                                                        |                                                                                                                                                                                                                                                         |                                                                         |
| When an economic activity contributes to several environmental objectives, non-financial companies shall: |                                                                                                                                                                                                                                                         |                                                                         |
| 15                                                                                                        | (a) demonstrate compliance with the criteria set out in Article 3 of Regulation (EU) 2020/852, and in particular the technical review criteria for these different environmental objectives;                                                            | NA                                                                      |
| 16                                                                                                        | (b) disclose the turnover from this activity as contributing to several environmental objectives;                                                                                                                                                       | NA                                                                      |
| 17                                                                                                        | (b) disclose the CapEx of this activity as contributing to several environmental objectives;                                                                                                                                                            | NA                                                                      |
| 18                                                                                                        | (b) disclose the OpEx of this activity as contributing to several environmental objectives;                                                                                                                                                             | NA                                                                      |
| 19                                                                                                        | (c) only count once the turnover from that activity in the numerator of the KPIs in point 1.1 of this Annex, in order to avoid double counting.                                                                                                         | ✓                                                                       |

| Disclosure Checklist                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                 | Applicable<br>for simplified<br>reporting<br>(reporting period<br>2021) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>1.2.2.3. Disaggregation of KPIs</b>                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                 |                                                                         |
| Where the KPIs for an economic activity are to be disaggregated, in particular where production facilities are used in an integrated manner, non-financial undertakings shall ensure that:                                                                                                                   |                                                                                                                                                                                                                                                                                                 |                                                                         |
| 20                                                                                                                                                                                                                                                                                                           | (a) any disaggregation is based on criteria that are appropriate for the production process being implemented and reflects the technical specificities of that process;                                                                                                                         | ✓                                                                       |
| 21                                                                                                                                                                                                                                                                                                           | (b) appropriate information accompanying the KPIs about the basis of such disaggregation is provided.                                                                                                                                                                                           | ✓                                                                       |
| <b>1.2.3. Contextual information</b>                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                 |                                                                         |
| Non-financial businesses shall explain the figures for each KPI and the reasons for any changes in those figures during the reporting period.                                                                                                                                                                |                                                                                                                                                                                                                                                                                                 |                                                                         |
| 22                                                                                                                                                                                                                                                                                                           | Non-financial undertakings may disclose additional KPIs (based on turnover, Capex, Opex) that include investments in equity accounted in joint ventures, pursuant to IFRS 11 or IAS 28, on a pro rata basis corresponding to their share in the equity of the joint venture.                    | X<br>(Facultatif)                                                       |
| <b>1.2.3.1. Contextual information about turnover KPI for non-financial undertakings shall provide all of the following:</b>                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                 |                                                                         |
| 23                                                                                                                                                                                                                                                                                                           | (a) a quantitative breakdown of the numerator in order to illustrate the key drivers of change in the turnover KPI during the reporting period, such as revenue from contracts with customers, lease revenue or other sources of income;                                                        | NA                                                                      |
| 24                                                                                                                                                                                                                                                                                                           | (b) information about the amounts related to Taxonomy-aligned activities pursued for non-financial undertakings' own internal consumption;                                                                                                                                                      | NA                                                                      |
| 25                                                                                                                                                                                                                                                                                                           | (c) a qualitative explanation of key elements of change in the turnover KPI during the reporting period.                                                                                                                                                                                        | NA                                                                      |
| 26                                                                                                                                                                                                                                                                                                           | Non-financial undertakings that have issued environmentally sustainable bonds or debt securities with the purpose of financing specific identified Taxonomy-aligned activities shall also disclose the turnover KPI adjusted to avoid double counting.                                          | NA                                                                      |
| <b>1.2.3.2. Contextual information about CapEx PKI</b>                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                 |                                                                         |
| Non-financial undertakings shall provide a quantitative breakdown at the economic activity aggregated level of the amounts included in the numerator and qualitative explanation of the key elements of change in CapEx KPI during the reporting period. Such breakdown shall disclose all of the following: |                                                                                                                                                                                                                                                                                                 |                                                                         |
| 27                                                                                                                                                                                                                                                                                                           | (a) an aggregation of additions to property, plant and equipment, to internally generated intangible assets, including in a business combination or acquired, to investment properties acquired or recognised in the carrying amount and, where applicable, to capitalised right-of-use assets; | NA                                                                      |
| 28                                                                                                                                                                                                                                                                                                           | (b) an aggregation of additions related to acquisitions through business combinations;                                                                                                                                                                                                          | NA                                                                      |
| 29                                                                                                                                                                                                                                                                                                           | (c) an aggregation of expenses incurred in relation to Taxonomy-aligned economic activities and expenses incurred as part of a CapEx plan referred to in point 1.1.2. of this Annex.                                                                                                            | NA                                                                      |



| Disclosure Checklist                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                        | Applicable<br>for simplified<br>reporting<br>(reporting period<br>2021) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Non-financial undertakings shall disclose the key information about each of their CapEx plans referred to in point 1.1.2. of this Annex, including all of the following: |                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                         |
| 30                                                                                                                                                                       | (a) the environmental objectives pursued;                                                                                                                                                                                                                                                                                                                                                                                              | NA                                                                      |
| 31                                                                                                                                                                       | (b) the economic activities concerned ;                                                                                                                                                                                                                                                                                                                                                                                                | NA                                                                      |
| 32                                                                                                                                                                       | (c) the research, development and innovation activities concerned, where relevant;                                                                                                                                                                                                                                                                                                                                                     | NA                                                                      |
| 33                                                                                                                                                                       | (d) the period of time whereby each Taxonomy-aligned economic activity is expected to be expanded or whereby each economic activity is expected to become Taxonomy-aligned, including, where the period in which the economic activity is expected to become Taxonomy-aligned exceeds five years, an objective justification of such longer period, based on the specific features of the economic activity and the upgrade concerned; | NA                                                                      |
| 34                                                                                                                                                                       | (e) the total capital expense expected to be incurred during the reporting period and during the period of time of the CapEx plans                                                                                                                                                                                                                                                                                                     | NA                                                                      |
| 35                                                                                                                                                                       | Non-financial undertakings that have issued environmentally sustainable bonds or debt securities with the purpose of financing specific identified Taxonomy-aligned activities shall also disclose the CapEx KPI adjusted for the Taxonomy-aligned capital expenditure financed by such bonds or debt securities.                                                                                                                      | NA                                                                      |
| 1.2.3.3. Contextual information on OpEx PKI                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                         |
| Non-financial businesses shall provide all of the following:                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                         |
| 36                                                                                                                                                                       | (a) a quantitative breakdown of the numerator (operating expenditure determined in accordance with point 1.1.3.2 of this Annex) to illustrate the key elements of change in the OpEx KPI during the reporting period;                                                                                                                                                                                                                  | NA                                                                      |
| 37                                                                                                                                                                       | (b) a qualitative explanation of the key elements of change in OpEx KPI during the reporting period;                                                                                                                                                                                                                                                                                                                                   | NA                                                                      |
| 38                                                                                                                                                                       | (c) an explanation of the other expenditures relating to the day-to-day servicing of items of property plant and equipment that are included in the calculation of OpEx for both the numerator and denominator.                                                                                                                                                                                                                        | ✓                                                                       |
| 39                                                                                                                                                                       | Where OpEx is part of a CapEx plan as referred to in points 1.1.2.2. and 1.1.3.2. of this Annex, non-financial undertakings shall disclose the key information about each of their CapEx plans in line with the requirements of point 1.2.3.2. of this Annex.                                                                                                                                                                          | NA                                                                      |

ROBERTET GROUP

Report by one of the Statutory Auditors, appointed as an independent third party, on the verification of the consolidated non-financial information statement

(Year ended on the 31st of December 2021)



Report by one of the Statutory Auditors, appointed as an independent third party, on the verification of the consolidated non-financial information statement

(Year ended on the 31st of December 2021)

37 avenue Sidi-Brahim  
BP52100  
06131 Grasse Cedex

In our capacity as Statutory Auditor of Robertet Group (hereinafter the "entity"), appointed as an independent third party and accredited by Cofrac (Cofrac Inspection Accreditation n°3-1060, whose scope is available at [www.cofrac.fr](http://www.cofrac.fr)), we conducted our work in order to provide a report expressing a limited assurance conclusion on the historical information (observed and extrapolated) of the consolidated non-financial information statement (hereinafter respectively the "Information" and the "Statement"), prepared in accordance with the Entity's procedures (hereinafter the "Guidelines"), for year ended on the 31st of December 2021, included in the management report pursuant to the legal and regulatory provisions of articles L. 225 102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (Code de commerce).

Conclusion

Based on the procedures performed, as described in the « Nature and scope of our work » section, and the elements that we have collected, nothing has come to our attention that causes us to believe that the consolidated non-financial information statement is not compliant with the applicable regulatory provisions and that the Information, taken as a whole, are not presented fairly in accordance with the Guidelines.

Preparation of the non-financial performance statement

The absence of a generally accepted and commonly used framework or established practices on which to evaluate and measure the Information permits the use of different, but acceptable, measurement techniques that may affect comparability between entities and through time.

Consequently, the Information needs to be read and understood with reference to the Guidelines, significant elements of which are available upon request from the entity's headquarters.

Inherent Limitations in Preparing the Information

The Information may be subject to inherent uncertainty because of incomplete scientific and economic knowledge and due to the quality of the external data used. Certain Information are sensitive to the methodological choices, assumptions and/or estimates used to prepare the Information presented in the Statement.

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The entity's responsibility

The Board of Directors is responsible for

- selecting or establishing suitable criteria for preparing the Information;
- the preparation of the Statement in accordance with the legal and regulatory provisions, including a presentation of the business model, a description of the principal non financial risks, a presentation of the policies implemented considering those risks and the outcomes of those policies, including key performance indicators and if applicable the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- designing, implementing and maintaining internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared in accordance with the entity's Guidelines as mentioned above.

Responsibility of the Statutory Auditor, appointed as an independent third party

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the provisions of article R. 225-105 of the French Commercial Code;
- the fairness of the information provided in accordance with article R. 225 105 I, 3 and II of the French Commercial Code, i.e., the outcomes, including key performance indicators, and the measures implemented considering the principal risks (hereinafter the "Information").

As we are engaged to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence. It is not our responsibility to comment on:

- the entity's compliance with other applicable legal and regulatory provisions (in particular the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the French duty of care law and anti-corruption and tax evasion legislation);
- the fairness of the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- the compliance of products and services with the applicable regulations.

Regulatory provisions and professional standards applicable

The work described below was performed in accordance with the provisions of articles A. 225-1 et seq. of the French Commercial Code and with the professional guidance of the French Institute of Statutory Auditors ("CNCC") applicable to such engagements, as well as with ISAE 3000 (Revised) – Assurance Engagements other than Audits or Reviews of Historical Financial Information.

Independence and quality control

Our independence is defined by the provisions of article L. 822-11-3 of the French Commercial Code and the French Code of Ethics (Code de déontologie) of statutory auditors. In addition, we have implemented a system of qua-



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lity control including documented policies and procedures to ensure the compliance with the ethical requirements, French professional guidance and applicable legal and regulatory requirements.

Means and resources

Our work was carried out by a team of 3 people between November 2021 and April 2022 and took a total of 3 weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted 10 interviews with people responsible for preparing the Statement, representing among others strategic, sustainable development, human resources, learning, finance, asset management, logistic, marketing and purchase and payables departments.

Nature and scope of our work

We planned and performed our work considering the risk of material misstatement of the Information.

We consider that the procedures we performed were based on our professional judgment and allowed us to provide a limited level of assurance conclusion:

- we obtained an understanding of Robertet Grasse and Robertet Mexico entities’ activities;
- we assessed the suitability of the Guidelines with respect to their relevance, completeness, reliability, objectivity and understandability, with due consideration of industry best practices, where appropriate;
- we verified that the Statement includes each category of social and environmental information set out in article L. 225 102 1 III, as well as information regarding compliance with human rights and anti-corruption and tax evasion legislation;
- we verified that the Statement presents information set out in article L. 225 105 1 II where relevant to the principal risks and includes an explanation for the absence of the information required under article L. 225-102-1 III, 2;
- we verified that the Statement presents the business model and the principal risks associated with all the consolidated entities’ activities, including where relevant and proportionate, the risks associated with their business relationships and products or services, as well as their policies, measures and the outcomes, including key performance indicators related to the principal risks;
- we have verified that the Statement includes a clear and reasoned explanation of the reasons for the absence of a policy for one or more of these risks.
- we referred to documentary sources and conducted interviews to:
  - assessed the process used to identify and confirm the principal risks and the consistency of the outcomes and the key performance indicators used with respect to the principal risks and the policies presented, and
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in the appendix. Our work was performed at the consolidation entity level;
- we verified that the Statement covers the scope of consolidation, i.e., all the companies included in the scope of consolidation in accordance with article L. 233-16, within the limitations set out in the Statement;

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- we asked what internal control and risk management procedures the entity has put in place and assessed the data collection process implemented by the entity to ensure the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in the appendix, we implemented
  - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
  - substantive tests, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out at the Grasse and Mexico entities and covers between 20% and 100% of the consolidated data selected for these tests;
- we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

The procedures performed in a limited assurance engagement are less extensive than those required for a reasonable assurance engagement performed in accordance with the professional guidance of the French Institute of Statutory Auditors (“CNCC”); a higher level of assurance would have required us to carry out more extensive procedures.

Marseille, the 22 April of 2022  
**PricewaterhouseCoopers Audit**

**Frédéric Prévost**  
Partner

**Pascal Baranger**  
Sustainable Development Director

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Appendix: List of the information we considered most important

Key performance indicators and other quantitative results:

- Number of suppliers having signed the Robertet ethical charter,
- Number of audits of industrial sites according to the SMETA 4-pillar standard,
- Number of SEDEX member subsidiaries,
- Number of most exposed employees trained in anti-corruption,
- Number of incidents reported via the alert procedure as well as the number of confirmed incidents,
- Number of reports for tax evasion made by the tax authorities,
- Percentage of natural reference purchases, covered by a CSR assessment (in euros),
- Percentage of natural sectors with a CSR rating <40/100 with an action plan in place,
- Percentage of our strategic sectors audited or certified according to a CSR benchmark (over the last 3 years),
- Percentage of sectors audited or certified according to a CSR benchmark, in number, volume and amount,
- Share of natural reference suppliers covered by a long-term partnership, in number, volume and amount,
- Evolution of the amounts paid by the Robertet group for community projects within its supply chain between 2021 and 2020,
- Percentage of organic references purchased, in number, volume and amount,
- Frequency rate and absenteeism rate,
- Percentage of employees having received training during the year,
- Average number of hours of training per employee,
- Achieve parity in the overall workforce,
- Share of energy consumption per ton of product compared to 2020,
- Share of total electricity consumption from renewable sources,
- Share of greenhouse gas emissions between 2020 and 2040 on scopes 1 and 2,
- Share of greenhouse gas emissions between 2020 and 2030 on scope 3,
- Water consumption per ton of products and its evolution between 2020 and 2021,
- Share of recovery from waste treatment, share of material recovery from waste, share of energy recovery from waste and share of waste disposal,
- Share of VOC emissions by quantity of solvents used, quality of water per ton of product, number of formal notices as well as the number of complaints,
- Proportion of orders delivered without defect,
- Share of raw materials purchased by the group are "easily biodegradable" as well as the share of raw materials purchased by the group are renewable.

Qualitative information (actions and results):

- The SEDEX member group conducting SMETA Audits (4 pillars: work, safety, environment, ethics),
- Harmonization of the ethics charter process at group level,
- The anti-corruption code of conduct and internal regulations,
- Organization in an anti-corruption network (corruption referents are defined and coordinated),
- The financial managers of the subsidiaries and of the Group's Management are regularly trained in taxation,
- Risk assessment of the sector as well as CSR audits and certifications of the sectors,
- Minority interests,
- Financing of a social center within the Maté sector in Brazil,
- Development of organic ranges by investing in pioneering companies in organic essential oils with the acquisition in 2021 of Astier Demarest,
- Implementation of a system allowing employees to submit suggestions for improving occupational health and safety (Robertet USA),
- Emergency procedures are created and periodically tested in order to deal with industrial risks such as the risk of explosion in ATEX6 zones, the risk of fire, etc.,
- Signature of an agreement on working time and work organization,
- System in place for donating days to a colleague (Robertet Grasse),
- Adoption of a new training and skills management tool,
- 5 new tutors benefited from the "tutor" training,
- Quality of life at work agreement,
- Renovation of the turbo-distiller workshop to insulate a certain number of devices, thus limiting heat loss and therefore reducing gas consumption (Robertet Grasse)
- Installation of a conveyor to separate the juice from the solid and facilitate its processing (Robertet Grasse),
- Measurement of greenhouse gas emissions, direct and indirect, using the "scopes" defined by the GHG Protocol,
- Replacement of lost water pumps with liquid ring vacuum pumps (Robertet Grasse),
- Revision of cooling water networks following the detection of leaks (Robertet Grasse),
- Monitoring of emissions into the air by systems that capture and treat part of the VOC emissions, such as condensers or gas scrubbers,
- Management reviews regularly examine the achievement of short-term objectives and the evolution of performance indicators,
- Ulti'Mate™, resulting from up-cycling, helping the skin to fight against pollution.



CONTACTS

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