



2023

Sustainable Development

Report

Editorial

In 2023, our financial performance has returned to more normal levels. Our broad and extensive geographical reach, our diverse target segments and our committed teams have helped us to improve our 2022 performance, despite a highly complex environment.

Our offers have become more transparent, and I would like to take this opportunity to congratulate the talent and determination of all our teams, who have been able to safeguard and showcase our DNA and added value: our food safety culture.

Everything we have achieved in 2022 and 2023 will underpin our ambitions for 2024 and beyond... This is how our Group should reach, for the first time in its history, the significant and symbolic milestone of triple-digit EBITDA!

Strategically, 2023 represents a major step towards change, particularly in terms of corporate and ecological responsibility. Our Group, more committed to this matter, with adapted governance, conducts all projects in a sustainable and responsible manner, with respect for planet constraints and the impact of our actions on the environment.

We recognise the importance of preserving the Earth's natural systems and resources for future generations.

Our goal is to optimise the use of resources, particularly water, boost circularity and modernise our range of products and services, whilst adjusting our business model.

Our "CLIMATE" action plan has now been implemented in every country and at every facility, as well as in our offers. For example, the dedicated "Caustic Switch" programme has enabled us to significantly reduce our caustic soda requirements, thus reducing our dependence on fossil fuels.

We work with internal and external stakeholders, depending on each topic, in order to encourage sustainable practices, raise awareness of social and environmental issues and promote sustainable innovation. We also train our teams in order for them to take part in change.

“
I would like to congratulate the talent and resolve of all our teams, who were able to safeguard and showcase our DNA
 ”

In this new report you will discover, among others, that:

- **Our plan to comply with the CSRD directive** is being pursued, with a double materiality analysis confirming the challenges, risks and opportunities for our Group.
- **With BeeODiversity, we have deployed a pilot scheme of connected beehives** aimed at assessing and preserving biodiversity around our sites.
- **We have continued our inspiring "Committed and Different" programme**, to continue to train and spread change agents within the Group.

We are forging ahead together, and I am convinced that we are poised to achieve great things. 2024 will be a crucial year for experimenting, progressing, informing, persuading, involving, innovating, building, and stepping up our transformation in order to look to the future with confidence.

Sébastien Bossard
 CEO



Summary

Editorial by management	2
Introduction and business model	4
Kersia's mission	6
Our history	7
Distribution throughout the world	8
Our business model	10
CSR Governance	12
Our stakeholders	14
Double materiality	16
Our staff's well-being	20
Developing skills and diversity	22
Social dialogue to develop quality of life in the workplace	26
Ensuring safety in the workplace	29
Our priorities for the environment	32
01. Water Climate Plastic	34
Resource management	35
Climate change	37
Pollution and waste management	40
02. Use of our products	42
Protecting resources throughout the value chain	43
Packaging management	44
Innovation as the strategic cornerstone for our transformation	45
Sustainable growth with all our stakeholders	50
Ethics and compliance	52
Sustainable relationships with our stakeholders	54
Acknowledging our commitments	56
Acknowledgements	58

Introduction and business model



2023 marks the second year of our cycle of preparation for compliance of our sustainability report with the CSRD requirements. The CSRD, also known as the Corporate Sustainability Reporting Directive, is a European directive that aims to improve the transparency and accountability of sustainability information provided by companies.

The double materiality analysis set out in this report confirms our Group's main challenges. The next step consists of fine-tuning the quality of the data associated with each relevant ESRS using a compliance diagnosis.

We confirm our ability to achieve full compliance with the CSRD in our 2025 sustainability report.

2217
Employees

28
Production sites

1
New acquisition

72/100
Ecovadis gold medal score

550
Millions of € in turnover

-9%
GHG emissions compared to 2022 scope 1+2 (absolute value)

-4%
GHG emissions compared to 2022 scope 3 (intensity)

PREPARATION OF THE CSRD REPORT

Raising awareness of governance issues and defining roles and responsibilities

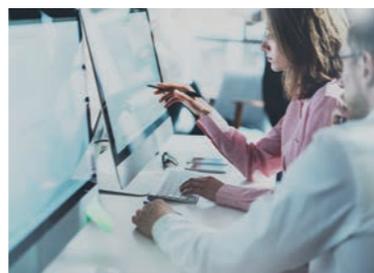
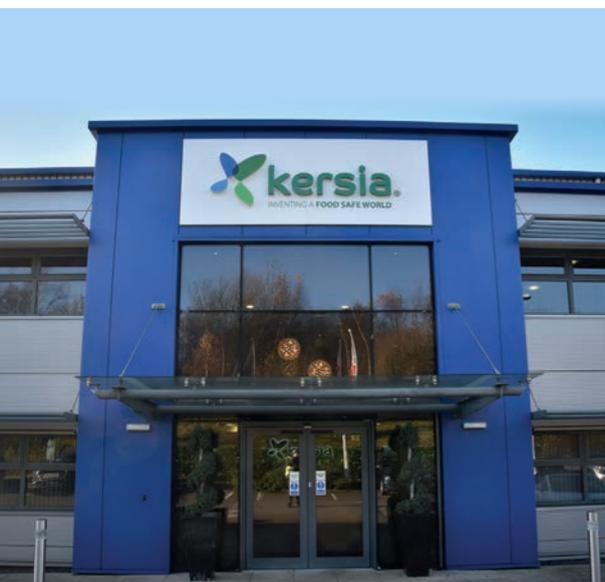
Identification and Raising awareness among referents Compliance diagnosis Aligning our business model	Double materiality. CSRD reporting protocol + reporting tool	Outline of the Sustainability Report Gap Analysis	Drafting of the 2024 Sustainability report - Quality Full CSRD report Mock audit	✓ 2025 CSRD Report in compliance with CSRD
Semester 1 2023	Semester 2 2023	2024	2025	March 2026

Kersia's mission

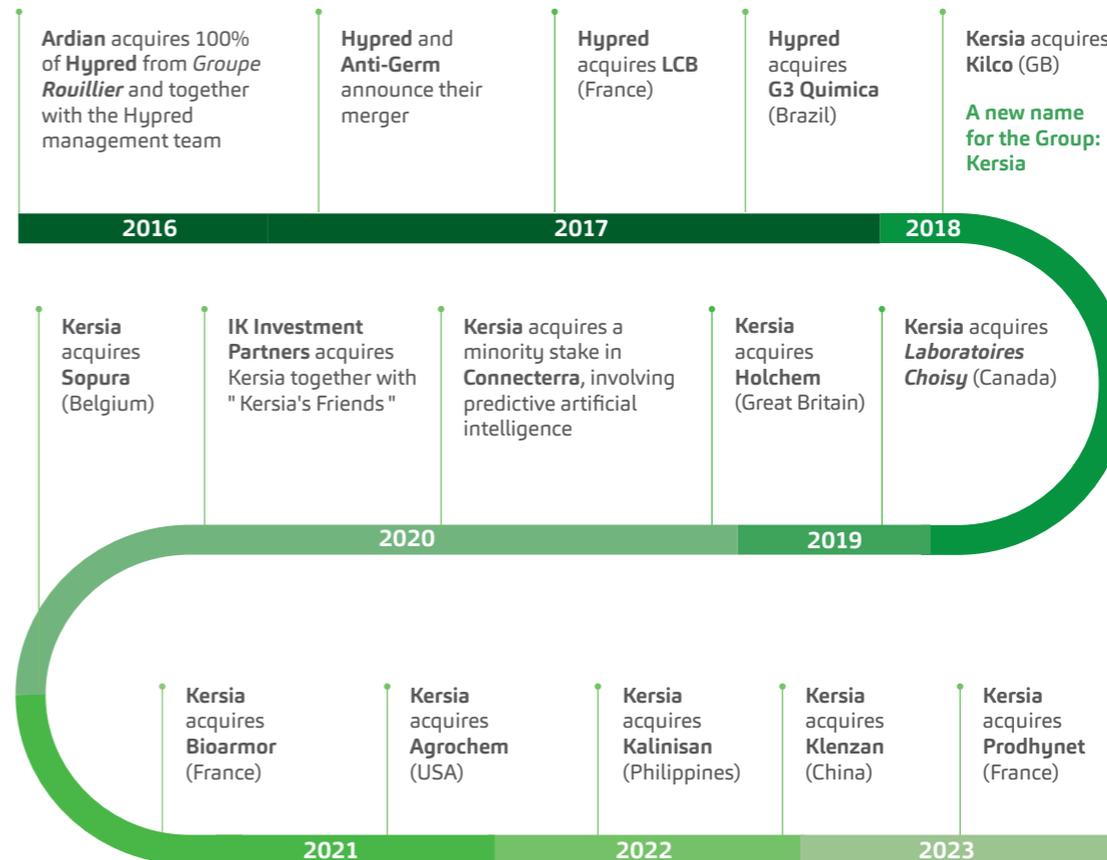
The Group's concern for food safety has always been focused on the agro-industry, and in the last few years its expertise has developed to include animal nutrition, water treatment and disinfection, and the beverage industry.

Backed by investment companies: initially Ardian (2016) then IK Partners (since end of 2020), the identity of our Group has been built with all our staff around a new name and a new logo. The name Kersia refers to our Celtic origins (Ker, meaning "house" in Breton), then we chose the butterfly as a symbol

of transformation towards new horizons. The Group's rapid growth allows us to reinvent ourselves every day, and to regularly challenge the established model. The support of our shareholders encourages us to make constant and sustainable progress and improvements.



Our history



Beyond its acquisitions throughout its history, it is the commitment to fundamental values that defines the very essence of the Kersia Group. Over the last six years, a dozen companies have been brought on board and united under common principles. **These values are the common foundation on which we are building the Group's future.**



Transparency, first and foremost, which is key in a sector where health and regulators issues are ubiquitous.



Sharing is also a critical value. We grow and learn from the experience of our customers, colleagues and partners, fostering a collaborative and inclusive culture.

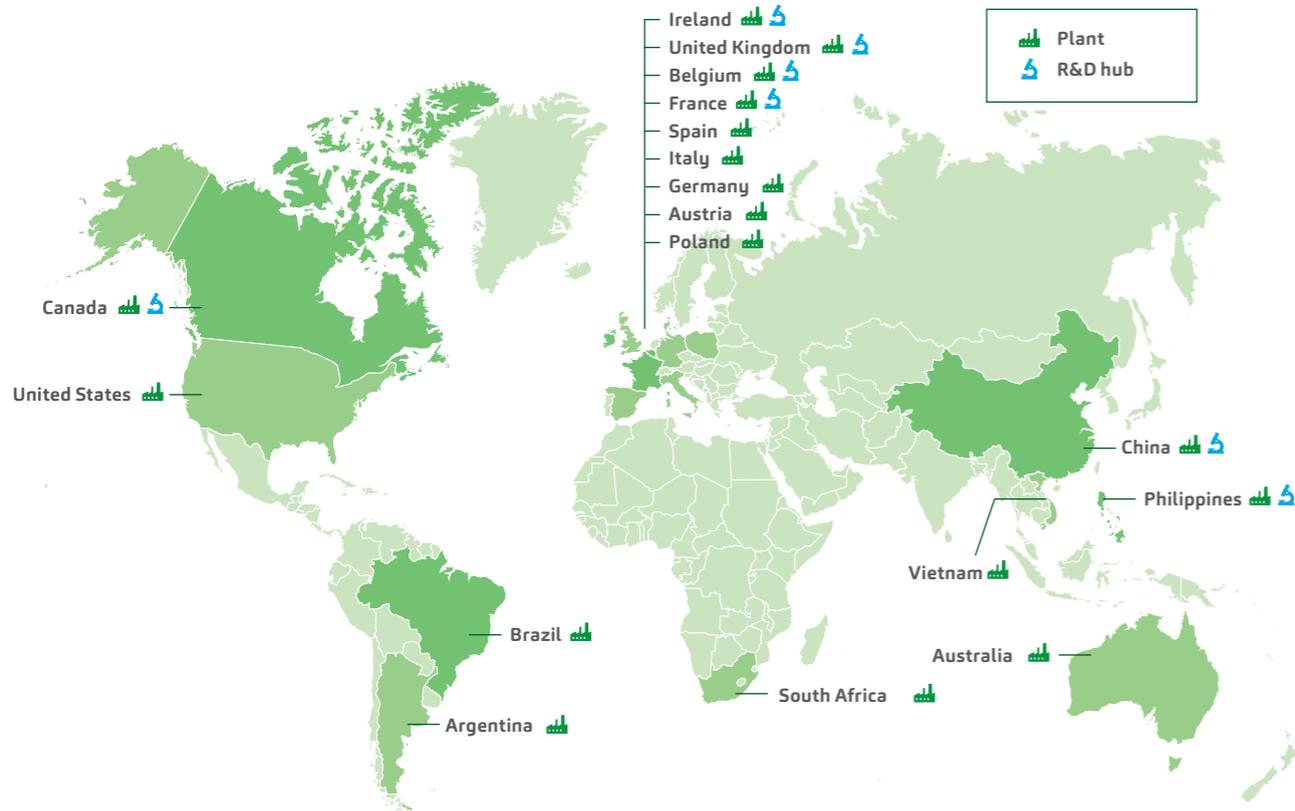


Skills subsequently guide our actions on a daily basis. We deliver reliable results and a comprehensive service by deploying the best of our skills and technical know-how.



Anticipation is a value that guides our strategic vision. We make sure to anticipate market trends, our customers' needs and future challenges, in order to remain dynamic and seize opportunities that come up.

Distribution throughout the world



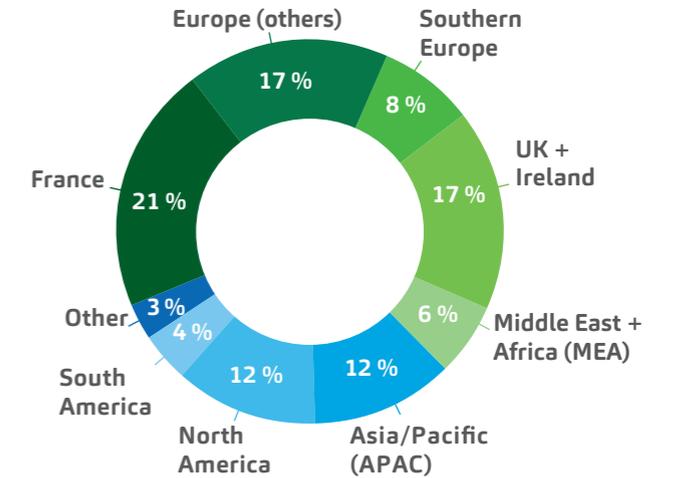
Workforce by area

France	UK + Ireland	North America
431	375	223
Southern Europe	Middle East + Africa (MEA)	South America
136	66	80
Europe (Other)	Asia/Pacific (APAC)	
370	536	

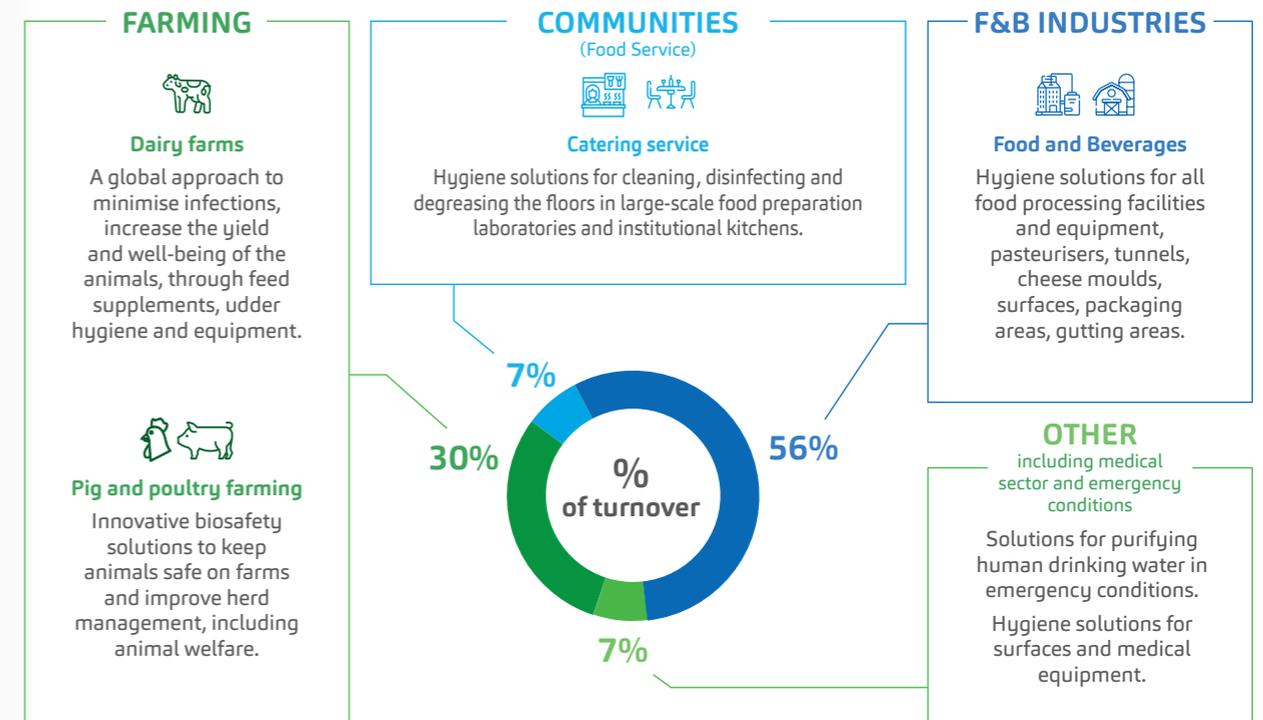
Distribution of turnover by area

Kersia has taken advantage of its strong position in Europe to expand into other regions, notably the Americas, Oceania and Asia.

With an extensive industrial footprint comprising 28 of its own sites, together with a dozen or so subcontractors under contract, Kersia has the scalability required to support its international growth and increased volumes. An adapted industrial footprint, local sales offices and flexible, adaptable global sales forces enable Kersia to support its customers throughout the world. Thanks to this local presence, the Group can adapt to each country's specific requirements and respond quickly to market and regulatory developments.

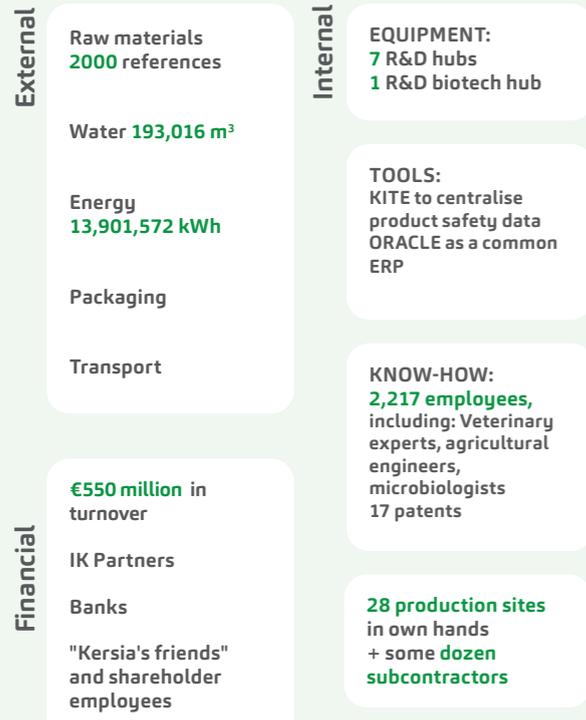


Distribution of turnover per business unit in 2023

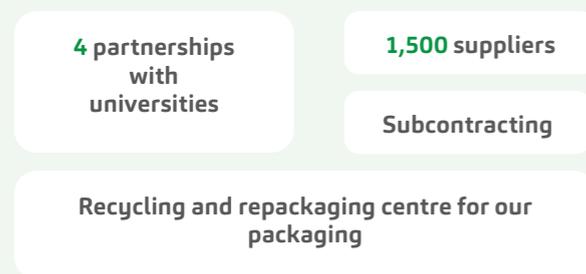


Our business model

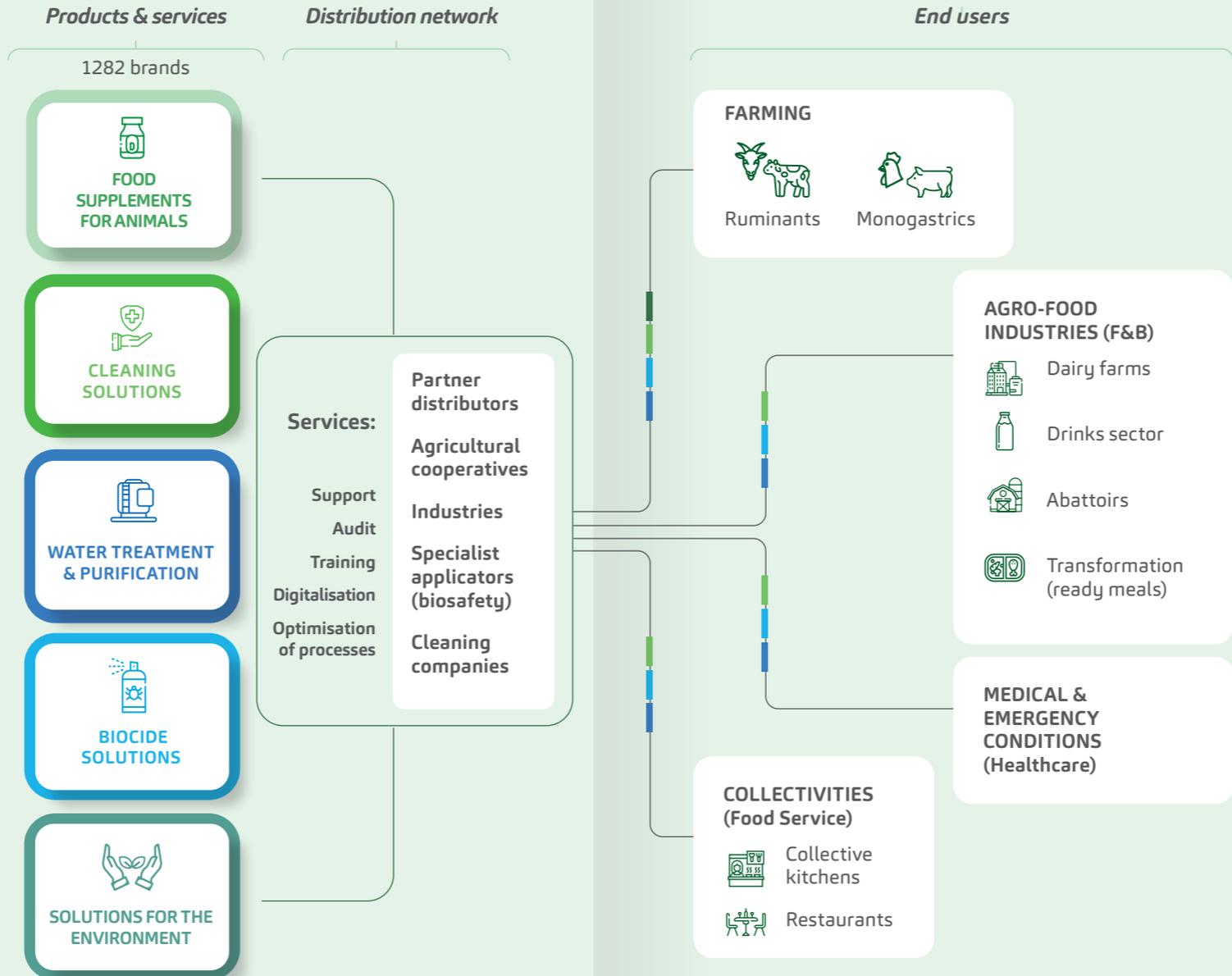
Our resources



Our partners



Our activities



Challenges



> 70% tier A materials from local manufacturers*
*Local = zone Americas, EMEA, or Asia

13 sites ISO 14001

32.2% turnover eligible green score

8 sites generating their own electricity

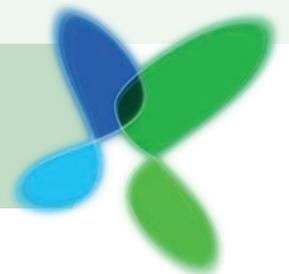
-16% reduction in our gas consumption

-5% reduction in our water consumption

40 billion litres of water treated by our solutions

92% customers satisfied with our services (2022 campaign)

Our CSR contribution



Governance CSR

In 2023, CSR roles and responsibilities were fully integrated into the Group's overall governance, confirming the choice of a strategy based on collective intelligence.

In order to ensure deployment across all the Group's regions, and because the Group's facilities are based in a host of locations, all the members of this governance team are responsible for developing mutually beneficial and lasting relationships and ensuring transparent communication.

Act For A Positive Impact takes action with regard to employees, shareholders, customers, partners and suppliers, neighbouring communities and the environment. CSR commitments are monitored by all these governance bodies and their performance is assessed at least once a year by the Supervisory Board.



The Supervisory Board, which is in charge of validating strategy, resources and means, is made up of a multidisciplinary workforce of financiers, sector experts and ESG experts.

SUPERVISORY BOARD

Members appointed by the Majority Shareholder



Dan Soudry
Associate manager
IK Partners in charge of Mid Cap



Jovana Stopic
ESG director
IK Partners



Vincent Elriz
Associate
IK Partners

Members appointed by Sébastien Bossard and the Majority Shareholder



Klaus Ackerstaff
Experience in:
-International sales development
-Design and development of technology platforms



Olivier Martin-Schmets
International management, communication and change management

Members appointed by Sébastien Bossard



Guillaume Darbon
Advisor to growth companies, chairman of the "Article 1" foundation



Patrick Houitte de La Chesnais
Expert and influencer in regenerative agriculture

The Executive Committee is responsible for implementing the defined strategy, and the CSR Management is responsible for monitoring the Group's performance in terms of environmental protection and social development. The 11 members of the Executive Committee are supported by the CSR Operational Committee.

EXECUTIVE COMMITTEE

The governance of our Group undertakes to operate in a sustainable and responsible manner in all projects, taking into account the planet's limits and the impact of our activities on the environment.

Sébastien Bossard
Chair

At Kersia, we do not just create a group, but foster a global community dedicated to improving food safety, and sustainable growth based on local contexts.

Tanguy Le Clerc
VP international operations

Managing the 3Ps together (People/Planet/Profit) will enable us to have a positive impact and achieve our CSR targets.

Stéphane Le Dallic
Chief Financial Officer

The HR department is made up of HR officers who support the business unit managers to ensure the efficiency of recruitment, integration and development of staff.

Guillaume Tanter
Human Resources Director

The Key Accounts team works actively with multinational agro-food companies in order to ensure that our practices meet, and even exceed, the strict requirements demanded by the sector's leaders.

Katrin Turvey
VP Key Accounts and F&B Engineering

In order to achieve our mission in a rapidly changing environment, the Transformation department supports the 3P strategy and promotes the evolution of our people, processes and business model.

Anne-Charlotte Quercia
General secretary

Our teams are embracing sustainable sourcing models and reducing our impact, whilst changing our suppliers in order to achieve our 3P objectives and eventually develop green logistics.

Gauthier Baivier
Director Supply Chain and Industrial Performance

The marketing and R&D teams work together on an innovative market strategy in which CSR acts as a catalyst and aligns commercial strategy, ethics and the environment.

Karine Le Grand
Innovation Director

New technologies (IoT, Big Data, AI, etc.) support the development of new services for our customers to promote a preventive approach, based on the prediction/predictive risk analysis.

Patrick Richard
IS Director

Thanks to our teams' skills and commitments, we are able to anticipate any regulatory developments for our market, supporting innovation and guaranteeing Kersia's sustainability.

Isabelle Demoment
CSR Director, Product Management and Regulation

By joining forces with international partners who share our DNA, our values and our commitment as agents of change, we will be able to speed up our projects with a local and sustainable impact in order to achieve our CSR targets.

Alban Houssin
M&A, JV and Healthcare

CSR OPERATIONAL COMMITTEE

1. Isabelle Demoment
CSR Director

2. Gary Maillier
CSR Project Manager

3. Hélène Louet
Group Manager for Industrial Performance and Safety

4. Sandrine Even
Purchasing Director

5. Marianne Lagree
Group Projects Director

6. Mireille Vandermarliere
In charge of customer relations

7. Béatrice Texier
Legal and Compliance Director

8. Blandine Serpaud
Head of Corporate Communication

9. Patrick Perrodeau
Purchasing manager for goods and services

Our stakeholders

The internal and external stakeholders impact or are impacted by the Group's activities as it aims to develop respectful relationships, which are profitable for everyone. The analysis of their level of influence, the existing dialogue, and the collection of their expectations through regular surveys enable us to better assess their importance and their needs.

Level of influence of stakeholders



1 = Minor influence | 5 = Major influence

 Stakeholders	 Level	 Point of view and expectations	 Dialogue terms
Collaborators	5	Good working conditions (health, safety, training options, etc.) Good communication, company has finger on the pulse, facilitates exchanges with management	Annual one-to-one interviews Annual questionnaire on well-being in the workplace Email communications In-house social network
Training and employment partners	3	Talent deployment Corporate sustainability Diversity within the Group	Mission statement Interviews, training
Financial resources (Shareholders, Banks, Insurance)	5	Sustainable profit Return on investment Company solvency Respect for insurance contracts	COMEX, finance department, annual questionnaire, audits, various exchanges Financial rating agencies
Customers	5	Product compliance Group's expertise After-sales service	Sales staff (phone, emails, visits, audits) Biannual satisfaction survey
Subcontractors and subsidiaries (hauliers, waste collection, monitoring of facilities, etc.)	3	Group's sustainability Sharing of good practices	Exchanges with: • Sales department • QHSE department • CSR Contact Network
Suppliers	5	Respect for payment deadlines Easy communication	Buyers, accounts (phone and email)
Associations and professional organisations, company clubs	2	Respect for health and environment Improvement of CSR approach Responsible innovation	Exchanges with: competitors, other companies with different activities, sharing of experiences, RETEX
Public authorities	5	Compliance with multiple sectoral regulations	Legal department Financial department
Local communities	2	Securing the business Participation in local life Regional impact	Site visits, meetings, events
Media, social networks	2	Group image	Editorial Committee

Double Materiality

What is double materiality introduced by the CSRD Directive

Double materiality is a tool to define an organisation's priority issues. This tool was introduced with the CSRD (Corporate Sustainability Reporting Directive), the new European reporting directive that replaces the NFRD (Non-Financial Reporting Directive).

Materiality is defined as potentially have an **impact on the company, its activities and its ability to create financial and extra-financial value for itself and its stakeholders**. It is a **prioritisation tool** for CST challenges within a company allowing to analyse risk from a financial point of view for the company compared to the interest of this risk for its stakeholders.

Double materiality provides criteria allowing to determine whether a **sustainability question is to be included in the company's sustainability report**. The EFRAG distinguishes **financial materiality from impact materiality**.

Impact materiality: a sustainability issue is important if it is linked to significant,

real or potential impacts, of the company on individuals or the environment in the short, medium or long term. The company's impact can be direct or not (the value chain as a whole is analysed).

Financial materiality: A sustainability issue is important if it triggers or could trigger significant financial consequences for companies, i.e., if it generates or could generate significant risks or opportunities that influence or are likely to influence future cash flow in the short, medium and long term.

Beyond the regulatory aspects inherent to this double materiality, the Group considered it critical to carry out an in-depth analysis to strengthen and validate its Corporate Social Responsibility (CSR) strategy, by conducting an exhaustive review of its impacts, risks and opportunities. With this in mind, we have decided to be assisted by a consultancy firm, thereby ensuring the implementation of a robust and impartial methodology that takes into account EFRAG's recommendations.



Project team definition

The first step in this process was to bring together and bring on board the necessary parties. The CSR team, the linchpin in this exercise, identified the key people representing the various links in the internal value chain. The objectives and methodology of dual materiality have been presented to the entire team.



Defining the challenges

During an initial workshop, the entire project team listed the impacts, risks and opportunities for each of the topics (with granularity down to the sub-sub topics), as well as the positioning of each impact, risk and opportunity across the entire value chain.

Example: the potential negative impact of child labour is linked to the company's products through commercial relationships in its upstream value chain.

This initial work, backed up by sector-specific research, enables us to rule out certain subjects that constitute no impact, risk or opportunity for Kersia.



Involving Kersia's stakeholders

In order to involve as many of our stakeholders as possible in this work, we opted to approach our stakeholders in two different ways:

Online questionnaire

In order to have a satisfactory return rate and to ensure relevant responses, we decided to draw up three different questionnaires depending on the type of stakeholder, asking each group only

about the subjects that concerned them (result of the first workshop). The questionnaire allowed us to question Kersia staff, customers and suppliers. For example: Kersia staff were the only ones to respond on subjects relating to their own workforce.

The questionnaire came with a short video explaining how the questionnaire was designed and how to complete it properly.

Interviews

The CSR management selected about ten external stakeholders interviewed by our consultancy firm in order to gather more detailed results on the various ESG issues affecting them. These results were then consolidated and passed on to our teams. These interviews allowed for a number of adjustments to be made, such as taking into account an impact that our teams felt was positive and turning it into a negative impact.



Scoring the issues

Impact materiality

Kersia's impact on people and the planet can be positive or negative depending on the sustainability issues.

For each sustainability issue, we asked the people best able to respond at Group level to rate these impacts using four criteria:

- Scale of impact
- Range of impact
- Irremediability of impact (for negative impacts only)
- Probability of occurrence of impact

This rating was then cross-referenced with the results of the stakeholder survey to produce five types of impact:

- Critical
- Significant
- Average
- Low
- Minimum

Financial materiality

The financial importance of a sustainable development question is not limited to questions under the company's control, but includes information on the significant risks and opportunities **attributable to business relations, beyond the scope of consolidation used to prepare the financial statements**.

In order to assess the importance of a sustainability issue from a financial point of view, we have rated the risks and opportunities in accordance with three criteria:

- Scale
- Range
- Probability of occurrence

This three-criteria rating enabled us to define five risk and opportunity thresholds:

- Critical
- Significant
- Average
- Low
- Minimum

To provide a rating for this section, we contacted the Finance management.

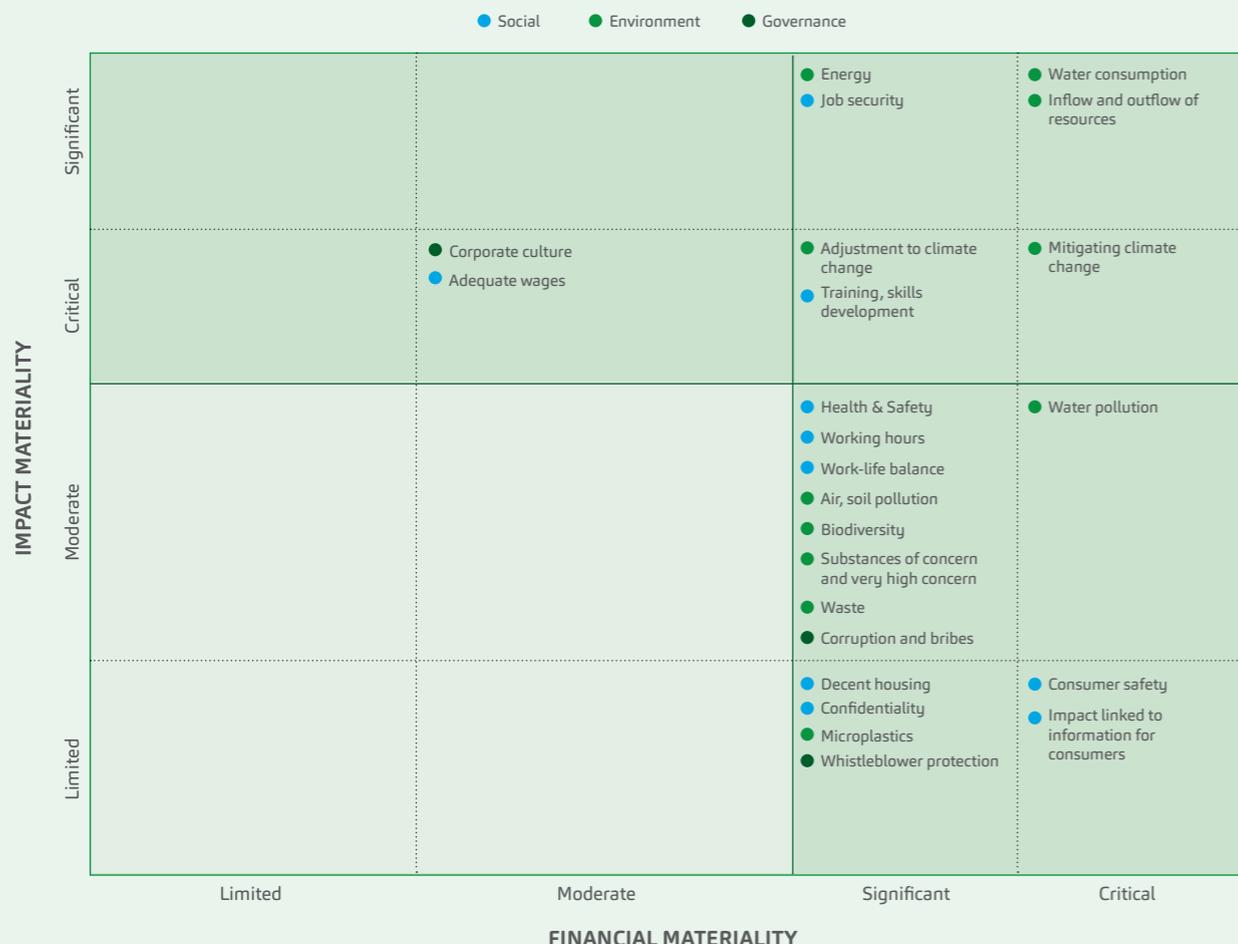
We finalised our first double materiality in early 2024. The aim of our next sustainability report will be to handle each of the material topics in compliance with the CSRD.

Double Materiality

Beyond the regulatory aspect, this in-depth analysis is critical to strengthen and validate the Group's strategy, which has been enriched by a new, exhaustive inventory of its impacts, risks and opportunities.

After having followed the methodology detailed above, the results of these analyses allow us to rate the various issues linked to the Group and its value chain, according to their level of impact on people and the planet, and their risk and financial opportunity level. Issues that have a critical or strategic impact and/or pose a significant or critical financial risk are therefore identified as material.

Analysis of the Group's double materiality



Acting for the environment



Material topic	Example of associated risk	ESRS	Impact
Energy and climate change	Risk of disruption in the supply chain	E1	-
Pollution and substances of concern	Risk linked to air and soil quality	E2	-
Water	Potential restrictions on sampling during periods of water shortage	E3	-
Biodiversity & Ecosystems	Risk linked to loss of biodiversity and soil erosion	E4	-
Circular economy	Risk linked to the sustainability of raw materials and our products	E5	-

Creating value for our teams



Material stakes	Example of associated risk	ESRS	Impact
Job security	Risk of loss of skills and know-how	S1.1.1	+
Training	Risk linked to the Group's ability to transform sustainably	S1.2.2	+
Health and safety	Risk linked to our teams' health and safety	S1.1.8	-
Working hours & Work-life balance	Risk linked to well-being in the workplace	S1.1.2 S1.1.7	-
Adequate wages	Risk of loss of the Group's skills and appeal	S1.1.3	-
Confidentiality	Risk of not protecting personal data	S1.3.4	+
Decent housing	Risk of unequal access to decent housing for all employees	S1.3.3	+

Securing our value chain



Material topic	Example of associated risk	ESRS	Impact
Safety of customers and end users	Risk of violating end-users' social rights	S4.2	-
Information on impact on end customers and consumers	Risk of not communicating information allowing for an informed choice	S4.1	+
Health and safety	Risk linked to the health and safety of end users	S2.1.8	-
Confidentiality	Risk of non-compliance with the GDPR	S4.1.1	-

Making our governance sustainable



Material topic	Associated risk	ESRS	Impact
Corporate culture	Risk linked to attracting and retaining talent	G1.1	+
Corruption and bribes	Risk linked to non-compliance with our code of ethics	G1.6	-
Whistle-blowers' protection	Risk linked to non-compliance with our code of ethics	G1.2	+



Our staff's well-being



The Kersia Group's employees are a key component of our success, and it is our duty to take care of them. In 2023, the various external (inflationary context, climate emergency) and internal (workforce growth, changes in the Group) circumstances have shown that skills development, quality of life at work, diversity and safety are key elements. Once again this year, the integration of new employees, the training of young talent and support for change have been our priorities.

At the same time, the quality of life at work has been a major priority to ensure the satisfaction and motivation of our teams. Gender diversity, inclusion and equality are at the heart of our concerns, and are intrinsic to our performance. Lastly, we have pursued our commitment to workplace safety as well as food safety.

DEVELOPING SKILLS AND DIVERSITY

70

employees trained in the C&D programme

34%

women within the Group

4

women out of 11 members on the Executive Committee

13

individuals trained in the major principles of diversity, including the Group's 11 HR managers, the CEO and the CSR Director

SOCIAL DIALOGUE TO DEVELOP QUALITY OF LIFE IN THE WORKPLACE

95%

of employees are satisfied working for Kersia

36%

of participation in consultations on well-being in the workplace

90%

of employees recommend Kersia

13

agreements (France)

ENSURING SAFETY IN THE WORKPLACE

46

accidents at work

Severity rate

0.07

Frequency rate

7.56

10

sites ISO 45001-certified

Developing skills and diversity

The market is evolving with new technologies and leads to new expectations on the part of our stakeholders, who expect innovative support from us. Adapting the Group's solutions to meet these new expectations therefore requires a development and diversity of talent, both in terms of skills and profiles. It takes time to become experts, and the Group aims to assume full responsibility by providing every employee with the means to grow.

Welcoming and integrating new hires

In a context of major, closely spaced acquisitions over the last six years, each employee regularly receives an updated "welcome booklet" covering the key elements of the Group's organisation and operation. Each new employee benefits from a personalised induction process designed to introduce them to the company, its structure, its roles, its markets and its products.

At the same time, the manager is responsible for on-the-job training. At the end of the induction period, the manager and the human resources department carry out an assessment with the new employee to ensure that they have acquired the basic skills required for the job.

This process represents the cornerstone of integration into the company, enabling everyone to develop a sense of belonging to the Group.

Maintaining diversity within the Group

Respect for professional equality and the fight against discrimination are at the heart of our practices, from recruitment onwards and throughout all phases of an employee's growth within the Group (access to training, career development, separation, etc.). Diversity of men and women, a source of wealth for the Group, is a priority

For many years, several of our sites, such as our Dinard site in France, have been developing partnerships with

establishments specialising in work-related assistance, subcontracting part of our operations such as the packaging of non-hazardous products and the maintenance of our green spaces. Beyond the quality of the service provided, this enables us to guarantee local employment for people with reduced mobility.

In 2022, all the Group's human resources managers met for a special seminar on the subject. Based on a presentation of unconscious bias by an expert from the ASHOKA NGO network, the CEO and the CSR Director gathered their thoughts and proposals to work out a diversity strategy for the Group.

The first step in our DEI (Diversity, Equity & Inclusion) strategy was to sign a non-discrimination charter. In September 2023, all of our managing directors (MDs) and HR managers committed to respect this charter's principles.

The second step consists in raising awareness among our staff on the subject of diversity. Throughout 2024, training sessions on unconscious bias and diversity will be organised. Lastly, we actively work, together with our local HR teams, to identify initiatives or partnerships promoting the culture of diversity and inclusion within the Group. These projects will be implemented in 2024–2025.

Managing talent

Annual appraisal interviews are compulsory between all employees and their managers, beyond local regulatory requirements. They are

carried out using the same methodology, regardless of the country or job. Aimed at clarifying everyone's missions and objectives, they represent a special time of the year for exchanging views on employees' expectations, providing the necessary recognition for efforts made, assessing training acquired over the previous two years, planning training for the coming year and suggesting perspectives to give meaning to work.

In addition to this general policy applicable to all, Kersia launched a Talent Management programme in 2022. It consists of analysing the Group's skills requirements, involving internal stakeholders and taking into account the age pyramid, planned separations and hirings, and requirements for strategic positions and key staff. It also enables us to check that skills have been duly acquired at the end of the various training programmes, in order to promote career growth and internal mobility.

We support our managers in the development of their skills, in order to best help them in their current job with a dedicated programme in collaboration with the EDHEC:

- A learning path to become tomorrow's leaders.
- Practical, interactive and collective workshops.
- Special workshops to develop commitment, entrepreneurship and collaboration at Kersia.

A new group of 20 Talents identified within the Kersia Group will begin a tailored 9-month training course from September 2024.

LOCAL PROJECT FOCUS

Facilitating volunteering initiatives

" Within the Group, many team members are involved in a variety of voluntary activities on their own time. Whether it is about social, environmental, sporting or even educational causes, this fact has motivated us to launch a new project in 2023. We have in fact deployed an internal volunteering platform: Butterfly Community. The aim is to highlight volunteering assignments from NGOs and associations, and to create our own corporate assignments linked to our ACT For A Positive Impact programme. This platform has been deployed in France and Australia as a pilot project and a decision will be made in 2024 whether to extend it to other countries. "

– Gary & Michael, C&D ambassadors



Committed & Different programme

Kersia aims to be able to adapt to a changing world and to impact it positively. We want to inspire all employees, by encouraging them to take a look outside of the usual system, by developing their skills and their open-mindedness in order for every one of them to dare to think outside the box. This is how in 2019 Kersia committed to an ambitious programme with the international NGO Ashoka.

With support at the highest level in the company, from their managers, and through encounters between cultures, this programme aims to encourage individual initiatives and to develop skills such as empathy, teamwork and shared leadership, so that each individual in turn becomes an agent of change. On a voluntary basis and open to all those who request it, the programme should eventually involve 10 to 15% of the Group's workforce. In 2023, 30 new employees joined the first three promotions, bringing the total number of "Committed & Different" ambassadors to 70.

Change management

Beyond individual needs and in order to support every man and woman in the Group's transformation, specific training programmes have been designed and implemented as of 2018. Management training, change management and even individual coaching are offered to all employees who express the need. Change management has been introduced for the majority of managers to ensure that they have the ability to help every employee to face the challenges ahead.

Process communication has allowed to better understand motivations, decision-making, communication methods and the various behaviours that this creates for employees in a company. This training has allowed to develop more constructive and efficient relationships within the teams. In order to back a strategy based on teamwork, numerous cross-functional management and project management training courses have been provided on a group or individual basis.

E-learning training platform

An e-learning platform is currently dedicated to cybersecurity and RGPD (MyCompliance). Our ambition is to develop our e-learning training offer on other strategic topics for the Kersia Group's performance.

In 2024, we will have a resource dedicated to the development of e-learning content for Group employees. This content will mainly focus on our technical and commercial approach, but could also be dedicated to other topics, such as safety or unconscious bias.

Digitalisation of human resources management tools

In the context of rapid international growth, it was essential to simplify and optimise the missions of the human resources role. By consolidating a lot of HR information, the launch of a single HRIS tool in 2022 reduces the risk of oversights or errors. This tool will support improved monitoring of the various indicators, and facilitate the company's overall management and decision-making process.



OBJECTIVES

2023 RESULTS

Aiming for

100%

of employees attending an annual personal interview, including a professional interview that assesses the training provided over the past 2 years and lists training needs for the coming year.

95%

of staff have attended an individual interview in 2023 within the Group

Increasing

our staff's expertise through various training courses

70 employees trained in the *Committed & Different programme (soft skills)*

22 employees trained within a *Talent Management programme*

4 webinars organised on social entrepreneurship topics

83% completion rate for e-learning programmes (cyber security)

40%

minimum representation of women, consistent with the sector (France)

Source: www.entreprises.gouv.fr/fr/l-industrie-chimique-france

34%

women within the Group

Representation

of women identical to all hierarchical levels (including management and board)

36% women on the management committee (4/11)

30% women managers

Deployment

of diversity policy together with awareness-raising sessions and inclusion within the Group in 2023

13

individuals trained in the major principles of diversity, of whom 11 HR managers (i.e., 100%), the CEO and the CSR director

200

additional individuals have taken part in the latest webinars on Diversity, Equity, Inclusion

Social dialogue to develop quality of life in the workplace

Workload, team spirit, a sense of belonging - every motivation is important if we are to move confidently into the future. Feeling good in the workplace, individually and with colleagues, constitutes our collective assurance that we can work better together and achieve our goals. This is how we can calmly carry on growing, contributing to the Group's appeal and reputation, as well as retaining talent.

Assessing our staff's mood every year

The geopolitical and inflationary environment has forced our teams to be extraordinarily flexible and adaptable. It is vital for us to regularly assess our staff's well-being and feelings.

This is why we make it a point to continue to listen to them and provide them with rapid responses.

In December 2023, we questioned them again and received more than 800 answers. Albeit slightly lower than the previous year, this participation is significant, since all trades and geographical areas were represented.

Everyone's contribution lends weight to this new survey and testifies to their commitment to the Group.

Quality of life in the workplace

Kersia undertakes to promote a healthy and fulfilling environment for all of its staff. As part of its Quality of Life in the Workplace programme, our Vietnam subsidiary implements a series of initiatives aimed at supporting the well-being of its teams.

This includes promoting our values on a daily basis, but also a commitment to strengthening and developing skills and links between employees. Our Vietnamese employees regularly

take part in training sessions on a variety of topics in order to develop their soft skills, develop mindsets but also help them to better understand the company's direction. Kersia Vietnam also encourages opportunities for learning and commitment through various types of initiatives such as team sports events, conferences and other forms of community activities. For example, all the Vietnamese employees visited an orphanage to share a day of fun and educational activities for the children. This charity initiative enabled our employees to boost their team spirit whilst making a significant contribution to the well-being of abandoned children.



Main results and objectives for each topic:



VISION, STRATEGY AND VALUES

Objective: Improving understanding of the company strategy and values.

Related Initiative 2023: Introduction of the in-house magazine "Konnect" for more engaging and informative communication, in order to better convey Kersia's vision and values.



WORKLOAD

Objective: Adapting the workload for the best possible balance.

Related Initiative 2023: Revaluation of the organisation and development of tools to simplify operational processes, in order to better distribute tasks and ensure a better balance between professional and private life.



MANAGEMENT AND RELATIONSHIPS

Objective: Strengthening interpersonal relationship and leadership.

Related Initiative 2023: Investment in managerial training focused on communication in order to provide managers with the tools required to improve their interactions and develop their managerial skills.



DEVELOPMENT OF SKILLS

Objective: Further boosting the professional and personal growth of staff.

Related Initiative 2023: Launch of skills development programmes such as Committed & Different and the Talent Management Programme, aimed at reinforcing the technical and behavioural skills of staff for an improved adjustment to future challenges. Pilot project with Babbel launched in 2023, to allow staff to learn another language. From 2024, relaunch of technical and commercial modules in e-learning. Kersia's vision and values.



RECOGNITION AND APPRECIATION

Objective: Boosting employee recognition and appreciation beyond remuneration.

Related Initiative 2023: Promoting a culture of listening and appreciation through initiatives such as the in-house magazine and the "Meet The Team" portrait series, aimed at highlighting employees' individual and collective contributions & Commitment to maintaining staff purchasing power.



DIVERSITY & INCLUSION

Objective: Promoting diversity and inclusion within the company.

Related Initiative 2023: Signature of a non-discrimination charter. Increased diversity initiatives, including workshop sessions on unconscious bias, to raise awareness among staff and foster an inclusive environment where everyone feels respected and valued. Work has begun on the launch of various locally adapted initiatives, which will continue through 2024.



FULFILMENT

Objective: Increasing satisfaction and fulfilment in the workplace.

Related Initiative 2023: Strengthening CSR commitment and developing innovative projects in order to foster a rewarding working environment, where employees feel proud and fulfilled in their contribution to initiatives that benefit society and the environment (e.g., Butterfly Community).

Implementation of agreements

In France and Germany, Kersia has created two employee representative bodies as part of its legal obligations. But the Group does not stop there and goes further by setting up follow-up committees with staff representatives, even in the absence of a compulsory legal framework. This allows for constructive social dialogue, which has led to 13 major agreements in France, always based on transparency.

LOCAL PROJECT FOCUS



Creation of a football team (Poland)

"This initiative was launched by our production team who, driven by their passion for football, started playing together in their spare time. Noticing the positive impact this had on their morale and camaraderie, they decided to represent their team under the Kersia banner. In order to back up their enthusiasm, we took the initiative of sponsoring all the necessary equipment.

Playing football not only promotes mental and physical well-being, but also helps maintain a good work-life balance. It's a wonderful opportunity for employees to unwind after work, which contributes to greater job satisfaction.

In addition, this initiative has strengthened the ties between the team members, fostering friendship and teamwork. After having participated in its first tournament at the end of 2023, our Polish team is now preparing to take part in another tournament, showcasing its skills and dedication."

– Lukasz, marketing manager

OBJECTIVES

2023 RESULTS

Maintaining or improving a
90% rate
for employees who recommend Kersia

90%
of employees recommend Kersia

Maintaining or improving a
97% rate
for employees who are satisfied working at Kersia

95%
of employees satisfied working at KERSIA

Maintaining or improving a
50% rate
for employees who respond to the annual social barometer

36%
participation rate in the consultation on well-being in the workplace

Promoting
as much as possible the signature of agreements with employees

13
agreements (France)

Ensuring safety in the workplace

In order to prevent occupational risks, particularly those that could lead to damage to health, Kersia aims to promote a safety culture to ensure a safe workplace for its employees. In order to maintain the confidence of all stakeholders, and to guarantee the Group's ability to ensure the continuity of its activities in a safe and efficient manner whatever the context, an uncompromising "SAFETY FIRST" commitment is being deployed across all Group entities.

Health and safety

Providing a safe and responsible working environment for all employees remains one of the Group's priorities. In order to guarantee that this commitment is respected throughout the world, the ISO 45001 standard (health and safety at work) is implemented as a priority at our industrial sites, steps launched as each site is integrated into Kersia in order to achieve the objective of triple certification. In order to improve our practices year after year, we rigorously measure and communicate our performance in terms of health and safety on a monthly basis, using various indicators that are updated monthly and linked to all HSE events that have taken place within the Group, as well as through feedback between manufacturers at least once every three months.

In order to achieve our zero-accident policy and maintain our ISO certifications, local initiatives are being deployed, such as:

- Risk assessment for each work station and the implementation of technical, human or organisational prevention methods. An analysis of the causes for each event is carried out in order to reinforce the safety level through training on the risks or by conducting corrective campaigns
- The regular sharing of performance results, guidelines and best practices, contributes to the continuous improvement of our activities and facilities. From its integration, each facility is subject to regular audits. Recommendations thereby feed various action plans or define HSE CAPEX requirements.



Guaranteeing safety all the way to our customers

Through a comprehensive training programme for employees and customers, Kersia contributes to risk management throughout the life cycle of its products. By selecting raw materials whose impact is perfectly controlled throughout the manufacturing, use and disposal process, Kersia constantly strives to develop its ranges in order to achieve zero risk during use. Raising the alarm about controversial substances systematically leads to the development of alternative solutions.

Employees who manufacture the products, the teams who offer them and the people who use them are regularly trained in the handling of all the products. As we aim to prevent negative impacts, we regularly share our expertise by offering a programme to raise awareness of regulations, the safe handling and storage of products. Our in-house KITE tool, which has been developed over more than 30 years in line with the Group's evolving needs and regulatory requirements, ensures perfect control over information linked to the health and safety of users throughout the product's service life.

LOCAL PROJECT FOCUS



Monthly Safety Walks (Ireland)

" Gemba Walks are a key practice in Lean Manufacturing. These Walks represent a proactive approach to safety management, focusing on prevention rather than reaction. 'Gemba' is a Japanese term that means the 'real place'.

As part of the safety walk, we have designed a simple checklist to complete, once a month and in each region. It asks simple and easy to complete questions, for example:

- 'Use of the appropriate PPE as indicated/required for the particular task in question'
- 'Ladders and hoisting equipment in use are labelled and up to date with inspections'
- 'Emergency exits are clear of any obstructions'

The manager/supervisor takes advantage of this opportunity to observe and exchange info with staff on safety issues. Any concern raised by staff or any issue identified that must be resolved will result in corrective actions and is assigned to the relevant personnel, for example maintenance or the line manager. These actions are added to a dedicated action chart and followed up at our level 2 meetings. Issues are re-checked during the next safety walk and must be resolved within one month.

These walks have helped to strengthen the safety culture, with staff regularly noticing improvements and being involved in safety issues with management."

– Julie, Head of Technical & Quality Healthcare

OBJECTIVES

Decreasing

the number of accidents to achieve TF1: 7 & TF2: 12

Recording

all incidents in a common tool (care, near-misses, property damage, accidents) for prevention campaigns

Achieving

100% of our triple-certified sites (ISO 14001, 45001, 9001)

2023 RESULTS

Frequency rate 1: **7.56**

Frequency rate 2: **12.88**

Number of accidents at work: **46**

Severity rate: **0.07**

10

ISO 45001-certified sites out of 28





Our environmental priorities



01

Water, climate, plastic

RESOURCE MANAGEMENT

196,013 m³

water consumption

8,360,570 kWh

electricity consumed

4.4%

recycled water per litre of water used in the production of products and the cleaning of our facilities

42%

electricity from renewable sources

55,132 m³

water discharged

5,486,211 kWh

gas consumed (i.e., 15% less compared to 2022)

CLIMATE CHANGE

Emission scopes 1+2:

12,691 tCO₂e

Emission scope 3:

309,309 tCO₂e

POLLUTION AND WASTE MANAGEMENT

50%

dangerous waste collected and recycled

77%

non-dangerous waste collected and recycled

13

ISO 14001-certified sites

02

Use of our products

DECREASE IN THE USE OF RESOURCES

PACKAGING MANAGEMENT

INNOVATION AS A STRATEGIC DRIVER FOR OUR TRANSFORMATION

32.2%

of the Group's turnover is eligible for the "Green" score

64.8%

of innovation projects with CSR Scoring > 4 (on a scale of 0 to 7)

ENVIRONMENT

01

Water, climate, plastic

The "Act For A Positive Impact" strategy, carried by governance since 2018, consists of managing our strategic resources responsibly and limiting our waste in order to control our environmental impact. In 2023, we rolled out our climate action plan in order, on the one hand, to share ambitions and objectives within each department and, on the other, to fast track the development of positive impact initiatives.

At the same time, the discussions we had initiated on the subject of biodiversity resulted in the launch of a project in France and Belgium with Beeodiversity. This project marks a first step in our longer-term strategy aimed at measuring, understanding and reducing our impact on biodiversity.

Resource management

Kersia operates in the specialty chemical industry sector, but its product formulation activities give rise to relatively low energy consumption compared with other players in this sector. However, water requirements are significant in a context of depletion of this resource. The investments made are therefore aimed at supporting the Group's decarbonisation strategy and achieving the targets set, whilst at the same time innovating to anticipate the difficulties in accessing water across all the regions.

Water, a precious resource for the Group

Water is essential to human life and health. Providing drinking water for 7 and even 9 billion human beings by 2050 and reducing chemical and bacteriological pollution of water on the planet are two major challenges in the 21st century.

Our water consumption is intrinsically linked to our industrial production, as water is a main raw material. A drastic reduction in access to this resource would have a direct impact on our production, and could potentially bring a number of our production plants to a standstill, affecting food safety.

Keeping all our units as close as possible to users allows us to limit the transport of thousands of litres of water.

The Group's most significant environmental impact is linked to its water footprint. Since 2003, we have developed an investment and research programme with a view to recycling some of the water used on our production sites, in order to avoid discharging it into the city's water treatment plant. In 2018 we invested in the development of a treatment plant at the Dinard site (France), in order to be able to reinject the water directly into our production process. The water's properties are monitored very closely, with tests carried out twice a week to ensure optimum quality. In this way, we reinject recycled water not only during washing operations, but also as a raw material in our products, thus achieving circularity.

Investments made over the past 4 years in terms of water recycling

allow to confirm a decrease in use of approximately 19% despite an increase in production. By the end of 2024 each of the Group's facilities must consider the equivalent and implement solutions enabling to show a significant decrease in water use.

We continue to innovate in our industrial processes, so as to concentrate our products and further reduce the water used in them, in order to make additional savings.

Streamlining energy sources

Within the Group, each unit conducts energy audits, either based on a regulatory decision by the local authorities or as part of the climate plan strategy. Each audit is the subject of a summary, an action plan and investments over several years to reduce energy consumption on a like-for-like basis.

In 2023, the action plan to completely phase out fuel oil by 2030 was continued. In line with our commitments, new sites are successfully reducing or completely replacing this resource, which allows us to concretely measure a further reduction in our consumption.

Increasing the share of renewable energy

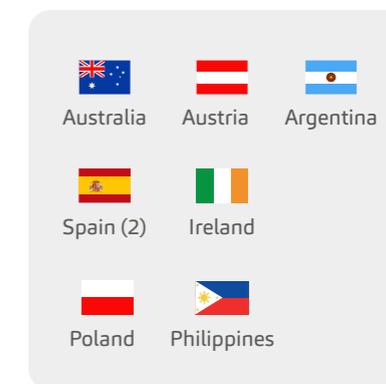
Concrete actions have been put in place to collect, monitor and reduce energy consumption on a like-for-like basis (electricity, gas, fuel oil). Since 2019, a special focus has been put on precisely measuring the level of renewable energy use at each of the

Group's industrial facilities. The aim is to encourage our buyers and industrial managers to increase the Group's share of renewable energy, in order to achieve 75% by 2025 and 100% by 2030.

In 2023, the share of renewable energy in the Group's electricity consumption will have increased from 38% to 42%. While this increase still falls short of the targets, the Group is not calling the progress into question. Decarbonisation plans are now in place under the direct responsibility of each country, which assesses the most efficient solutions.

This commitment resulted in several solar panel installation projects during the year. The aim is to prioritise regions where the energy mix is more carbon-intensive than average and/or where electricity consumption is high, in order to reduce the Group's dependence on the most impactful energy sources.

At the end of 2023, the following countries had invested in photovoltaic systems.



LOCAL PROJECT FOCUS

New ventilation system (Poland)

"In 2023, with a rationale of reducing our gas consumption, an investment was made to install a new, more efficient ventilation system in the production plant and warehouse. The insulation in these buildings and their 9-m high ceilings led to a significant difference in temperature between the ground and the area under the roof (around 5 degrees).

Thanks to the new automatic ventilation system, hot air circulates better, which allows us to use less gas to heat the building in the winter, and to almost completely do without it in spring and autumn.

There are also other advantages in terms of safety, for example, because gases (such as hydrogen from batteries) cannot accumulate anywhere.

We also have better storage conditions for raw materials and finished products, with an even temperature across all racks."

– Adam Busz: C&D ambassador cohort 3

OBJECTIVES

2023 RESULTS

75%

of electricity from renewable sources in 2025, 100% in 2030

42%

of electricity from renewable sources

Ensuring

that every country implements a system to optimise water resources

Quantity of network water used per tonne (t) of product manufactured: **0.55 m³/t product**

Quantity of recycled water reused per tonne (t) of product manufactured: **0.03 m³/t product**

% of recycled water per litre of water used in the cleaning of facilities and the manufacture of products: **4.4%**

Aiming for

100%

reuse of wastewater treated on our sites

62%

of water treated is reused

Scope: Dinard site (France)

Increasing

the quantities of water treated with a Kersia solution across the world

40

billion litres of water disinfected by AQUATABS in 2023 as in 2022, in collaboration with the NGOs, the governments and local communities.



Climate change

Worsening climate change is impacting our plants' and our suppliers' operating conditions, leading to risks in terms of the availability of raw materials and finished products.

At the same time, a number of our customers are experiencing business continuity issues as a result of the same phenomenon. In order to ensure their sustainability, we therefore need to be able to provide them with the solutions with the least impact.

Because climate change also promotes contamination of the food chain, by increasing the risk of health crises from farm to fork, our activity remains critical.

In order to limit risks, better anticipate them and ensure business continuity, the Kersia Group has diversified its geographical presence through acquisitions of industrial sites. Its global and local purchasing network enables it to guarantee multiple supply sources and control production processes.

In 2023, a mapping of physical and transitional climate-related risks, as well as biodiversity-related risks, carried out using the Altitude by Axa Climate tool, will clarify the risks of the Group's organisation and confirm the importance of the commitments made when it comes to maintaining biodiversity.

From ACT-S to our SBT commitment

In 2021 Kersia launched ACT-S aimed at reducing greenhouse gas emissions. ACT – *Assessing low Carbon Transition* – is a joint voluntary initiative by the ADEME and CDP (*Carbon Disclosure Project*), which is part of the *Global Climate Action Agenda* (GCAA). The ACT step-by-step approach is based on the standard continuous improvement methodology (*Plan, Do, Check, Act*) adapted for the definition and implementation of a low-carbon strategy through strategic decarbonisation levers.

This approach contributes to meeting the objectives of the Paris Agreement, and concluded in July 2022 with the signing of the Group's commitment to the *Science Based Targets* (SBTi) initiative. SBTi is a global organisation that promotes the setting of science-based targets as an effective means of strengthening a company's competitive edge in the transition to a low-carbon economy. Kersia has therefore set ambitious emission reduction targets based on the latest scientific climate data.

	2022	2023	2025	2030
Emissions scope 1 & 2	12,691 tCO ₂ e		10,703 tCO ₂ e	7,368 tCO ₂ e
Emissions scope 3	623.6 tCO ₂ e/ME*		618.5 tCO ₂ e/ME*	377.4 tCO ₂ e/ME*
Electricity from renewable sources	38%	42%	75%	100%
Number of sites still using fuel oil	11	6	3	0
Number of sites generating solar energy	15%	25%	50%	100%
Revenues from green solutions**	30.7%	32.2%	35%	50%
Turnover in the form of services or functions	Negligible share	Negligible share	10%+	25%+

7/16
Physical climate risks

1/2
Transitional climate risks

4/4
Biodiversity risks

* M€ turnover. Scope: entities integrated before the end of 2022 excluding JVs.

** Products that comply with the criteria set out in our sustainable development policy, while delivering the same or better performance than the other products in our portfolio. In particular, these products exclude substances that are recognised by regulations or society as having a negative impact on humans, animals, the environment and food safety.

Six strategic approaches to help limit global warming



TRANSFORMATION OF OUR BUSINESS MODEL

We are unable to reduce our impact on climate unless we change the way we work in the marketplace. This involves changes in our production processes, but also in the expertise we aim to offer our customers to develop new services in tandem with our product portfolio.



FOSSIL FUEL REDUCTION AND ENERGY EFFICIENCY

Even if this represents only 6% of our total GHG emissions, we have a responsibility to help reduce fossil fuel consumption and use energy more efficiently.

External audits of the energy efficiency of our sites are carried out together with risk mapping to define priorities in our energy mix and ensure the development of renewable energy sources. We also update our policy on travel and choice of means of transport annually in accordance with new technologies and offers available.



TRANSFORMATION OF OUR PRODUCT OFFER

A key factor in our greenhouse gas emissions reduction is the transformation of our product ranges so that we can deploy more low-impact solutions. The steps to achieve this include, on the one hand, a full analysis of the impact of existing products in accordance with the life-cycle analysis methodology, and on the other hand, suggesting new solutions through innovation.



RATIONALISATION OF LOGISTICS

Since our greenhouse gas emissions are largely due to our purchases of raw materials, our supply chain is a strategic lever to help us to reduce our environmental footprint. The gathering of raw materials emission factors and the collaboration with suppliers also involved in similar programmes are considered priorities. At the same time, a better assessment of mileage travelled by our raw materials and our finished products will allow to optimise the transport model.



PROMOTING OUR LOW-CARBON TRANSITION

Lastly, in order to be as efficient as possible, our climate strategy cannot be for just a few. We have to motivate all our stakeholders to raise awareness, train them and develop common actions in order to mitigate our impact on climate and biodiversity.



CLIMATE PERFORMANCE INDICATORS FOR GOVERNANCE

In order to ensure that we act concretely and positively, climate performance indicators are systematically used to direct the Group's strategic actions. We check the climate commitments of our acquisition targets in our due diligence processes. More generally, each new CAPEX is validated against a "climate" rating methodology to create incentives for projects with a positive impact.

Biodiversity plan

Following initial discussions launched in 2022 with a view to adopting a strategy to benefit biodiversity, 2023 clearly marked the first step in the deployment of this strategy.

Our first action started in June 2022 when Kersia organised a webinar on the topic of biodiversity to raise awareness for this issue among all its staff. The speaker, Dr Back Kim Nguyen, social entrepreneur and founder of BeeOdiversity, talked about his commitment to protecting bees and biodiversity.

Since bees are threatened by three factors (pollution, the decline of their food source and disease), the Group's employees showed a keen interest in the subject.

After signing a partnership agreement with the Belgian company, four beehives were distributed over two sites (Plaintel France, Senefte Belgium) in spring 2023. The choice of these two sites is explained by projects to extend each of them, which could negatively impact biodiversity.

Throughout the year, the pollen gathered by the bees was regularly collected by a local beekeeper and sent for analysis to highlight several points:

- Qualitative and quantitative analysis of plant diversity surrounding our sites
- The potential presence of heavy metals
- The potential presence of pesticides

This complete analysis carried out over a year (four seasons) allows to reach three main goals:

- 1. Raising awareness and involved our stakeholders** on the subject of biodiversity.
- 2. Monitoring the development of our impact on the environment** in order to implement personalised improvement measures.
- 3. Whenever identified pollutants are not the result of our activities, contacting local players (manufacturers, farmers, local authorities, etc.) to explore all the ways of making progress.**

This analysis will give us a more precise understanding of our potential impact during construction. The aim will be to ultimately put in place a targeted action plan to at the very least, enable the area to return to its initial state.



OBJECTIVES

2022 CARBON FOOTPRINT *

* The 2023 carbon footprint will be available in September 2024

42%

reduction in our emissions scope 1+2 by 2030*.

* In absolute value

12,691 tCO₂e

emissions scope 1+2 (reference year: 2022)

42%

reduction in our emissions scope 3 by 2030*

* In intensity tCO₂e/M€ turnover

623.6 tCO₂e/M€

emissions scope 3 (reference year: 2022)

Pollution and waste management

In order to achieve the Group's objectives for the preservation of the environment, responsible waste management is one of our major concerns.

As we continue to focus on reducing our ecological footprint, we are paying special attention to the management of industrial waste, whether hazardous or not, and to the prevention of pollution risks.

Ensuring that all waste is processed

Even though waste other than plastic represents much smaller quantities within the Group, we must ensure that we make every effort to recover it. Beyond its regulatory obligations, the Kersia Group aims to ensure that the collection and recycling of waste is part of a dynamic promoting the circular economy by ensuring that its waste is recovered as a potential new resource. To this end, and through annual audits conducted using the Tennaxia platform, Kersia ensures that each of its entities has implemented a system enabling the traceability of its waste (hazardous and non-hazardous), and reserves the right to prohibit or contractually oblige certain treatment methods, such as banning landfilling or obliging recovery.

Industrial pollution risks

Since we specialise in mixing chemicals, we do not have any chemical synthesis business, which limits the inherent physical risks. However, several of the Group's sites are subject to Seveso high threshold or equivalent authorisations because of the storage of certain chemicals classified for their physical or environmental risk. The risk management measures imposed by this type of regulation and/or by ISO 14001/ISO 45001 certification constitute strong guarantees in terms of risk management. These guarantees will be extended to all the Group's facilities, with the aim of achieving triple certification by 2027.

Heading for a product-service system

For a long time we have provided solutions aimed at improving food safety throughout the world. Now our expertise is established and recognised, and we wish to go further with the ambition to develop a product-service system model. In addition to the proven technical expertise of our solutions and our teams, we would like to add our commitment to reducing any negative impact (such as waste) in order to promote a positive impact on the environment and health (both human and animal). Today, we are encouraging all projects linked to the development of solutions allowing sensible use, with the right doses of products applied at the right time, notably through the use of digital tools. These projects are the subject of clearly identified working groups as part of the climate action plan.



OBJECTIVES

2023 RESULTS

Reducing
the amount of waste generated per tonne of product manufactured

Discharged water/t of product = **0.19 m³/t**
Hazardous waste (HW)/t of product = **4 kg HW/t**
Non-hazardous waste (NHW)/t of product = **2.8 kg NHW/t**

Achieving
100% of our triple-certified sites (ISO 14001, 45001, 9001)

13
ISO 14001-certified sites out of 28

Reducing
the amount of plastic packaging thanks to reuse and recycling

54% of IBC, **11%** of barrels and **18%** of drums are collected empty after having been marketed and used by end users for recycling
56% of drums and **67%** of IBCs purchased through re-use*

* Packaging marketed and used at least once, then collected and cleaned to be reused

Increasing
the number of countries having implemented a collection and recycling system for plastic packaging to reach eight countries before 2027

7
countries have implemented a collection and recycling system for plastic packaging

ENVIRONMENT

02

Use of our products

The final use of products in the Kersia portfolio relies on significant human and environmental resources (water, energy). Our teams have always supported all users in order to limit the negative impact of cleaning and disinfection processes.

Convinced that innovation is crucial to support the ambitious adjustment and transformation strategies of all players in the chain, the Group is a participant committed to the regulatory development in favour of the environment and intends to lead the way towards transparency in the footprint of its offers.

**Protecting resources
across the entire value chain**

As mentioned above, the Group's activities give rise to significant consumption of various resources, which we are striving to reduce through various targeted action plans. However, our impact extends to our entire value chain, which is why our goals also cover consumption by our customers as a result of the use of our products.

Playing a part in water conservation

Given the nature of its business, Kersia is committed to conserving water through its products in two key areas:

- Making drinking water safe to drink to guarantee food safety from local resources. Kersia is the world leader in the production of water disinfection tablets for emergency use, with its AQUATABS® range, and is taking action today to ensure that everyone has the water they need tomorrow. In 10 years, this range of products has made it possible to disinfect a total of 40 billion litres of water.

- Providing cleaning and disinfection solutions that reduce water use in the agricultural and agri-food sectors. For example, no-rinse products (EU and NSF approved) and single-phase products can achieve 20-25% water savings. On the basis of comprehensive audits carried out in partnership with our customers (TCO: Total Cost Optimisation), including the impact assessment of cleaning and disinfection solutions on their own water footprint, Kersia undertakes under contract to achieve the reduction targets established together.

Reduction in the energy requirement

Similarly, on-site audits allow to assess the impact of various solutions on the energy consumption associated with the hygiene process. While the reduction in the number of cleaning cycles (e.g., single-phase products) has been in place for many years new solutions are aimed at reducing the temperature of our partners' rinsing water and therefore the energy used (c.-10/15%). Digital technologies now make it possible to support end-users as closely as possible to their expectations.



Packaging management

The Group's business calls for the use of plastic packaging, mainly of PEHD type, for the delivery of our products in compliance with regulations in force, in order to guarantee safety for the environment and operators throughout the products' life cycle, from production to end-of-life. It represents the main source of waste. As consumers' and authorities' expectations are particularly high today in terms of the recycling of plastics, circular economy projects involving the plastics issue are one of the mainstays of the Group's CSR strategy.

Our 3R policy

Following the example of the European and French authorities, numerous initiatives aim to put an end to single-use plastic packaging, and set targets for the reduction, reuse and recycling of plastic packaging. Having been aware of this issue for many years, Kersia has adapted its business model to move towards a circular approach.

Reducing and reusing packaging (2R)

Since 2003, the Group has been contributing to mobilising the industry around the reduction of packaging and has positioned itself as a trailblazer in the recovery, reuse after repair or full conversion, of plastic containers. These

initiatives are in place with our direct customers and right up to the end user for both food and agricultural activities. They enable savings on the purchase of new packaging, reduce the amount of packaging to be destroyed, and increase the amount of reused waste. While some countries, such as France, are today achieving packaging collection and recycling rates in excess of 50% through models set up by the Group in collaboration with local partners, the objective is clear: collection and recycling must be rolled out more extensively to all countries by 2024.

Recycling plastics

Today we even go further with recycling, by reusing packaging once

collected to produce new ones. Whilst short-loop recycling is frequent, the innovation consists in having allowed this type of product to be approved for packaging and transporting hazardous products, which are more demanding in terms of safety.

The new packaging range, currently containing 25% recycled PEHD, is the result of research conducted in partnership with Emb.i.pack, a company specialised in the collection and recovery of packaging. Experts from the Kersia and Emb.i.pack teams worked together to overcome the technical (slightly different drum colours) and regulatory constraints.

From drum to drum



Innovation as a strategic cornerstone for our transformation

Through a responsible innovation approach (environmental and/or social and/or economic benefits), Kersia develops special relationships with its customers and its product users. In practical terms, this means offering products, packaging or usage methods (automatic dosing, contactless use, etc.) that contribute to protecting the health and safety of users and the environment.

The innovation process tends to include these considerations at every step, from the pre-project phase through to marketing research and the marketing of products and solutions. The three main areas of innovation are based on sustainable chemistry, the development of our services and the use of digital technology to focus on preventive solutions in order to limit wherever possible the use of the most harmful solutions for the environment and the health of humans and animals.

Anticipating needs

Product-focused innovation has led to the introduction of solutions - such as single-phase cleaning and/or disinfection - that reduce the quantity of product, water and energy required during the use phase. To go even further, Kersia has developed products allowing the quality of the water generated after use of the products to be improved on the following criteria: lower chemical oxygen demand (COD), lower nitrogen (N) and phosphorus (P) content, improved biodegradability - in order to guarantee respect for the environment whatever the methods used.

Whilst the Group has always been able to anticipate changes in regulations and has set up effective monitoring and recommendations systems, it must also take into account changes in the expectations of the end-users of its products, which often exceed regulations. By offering product ranges that are "free from controversial substances" and helping its customers to understand consumer expectations, it is contributing to progress throughout the food chain.

Investing in biotechnologies

Solutions currently provided by Kersia are the result of permanent quest for respect for the principle of sustainability. Climate change, progress required to protect users and consumers, as well as the critical need to combine economic performance with food safety guarantees have convinced the Group to bring about a paradigm shift. That is why we are developing innovative, alternative and complementary solutions, such as biotechnologies, for our partners and customers.

Equipped with fermentation facilities and extensive experience in biotechnology, the Group is able to select responsible biobased surfactants from its suppliers. These molecules offer the same guaranteed efficacy as those derived from traditional chemical processes, whilst improving protection for users and consumers. They also make it possible to avoid using fossil carbon sources, thanks to the recourse to carbon already present in the atmosphere as a result of the use of biowaste.

What's more, because regulatory systems are naturally present in certain micro-organisms, such as bacteria, to combat the establishment of pathogens, innovation projects are underway to help reduce the use of antibiotics in livestock farming. The strategic acquisition of Bioarmor (France), an expert in the development of feed supplement solutions for animals, contributes to the Group's development in support of farm performance and respect for animal welfare.



Better managing resources using digital technology

Kersia aims to rely on new digital technologies - artificial intelligence, big data, mobile applications, connected devices, etc., to develop new services for its customers, by speeding up support and innovation. Whatever the field, the aim is to develop digital solutions that will serve to:

- **provide monitoring data** provided by our technical teams on farms, in agri-food plants and in the catering sector, to suggest the most efficient solutions while measuring their overall impact.
- **create, feed and share databases of results** enabling the Group to offer its customers a preventive approach based on predictive risk analysis.
- **advise users on the proper use of products** to reduce the quantities used and also be able to trigger other good hygiene practices.
- **better manage the life cycle of product packaging** by geolocating them for more efficient collection and recycling.

Developing strong brands

With more than 1,200 trademarks registered globally and a growing number of patents, our Group is constantly looking out for ways to protect its assets but also to respect property rights.

Sustainability matrix

In order to guide the transformation of the portfolio of proposed solutions, a sustainability matrix has been introduced as a central decision-making tool, from the origin of innovation projects through the assessment of acquisition portfolios to the evaluation of existing solutions. This tool is based on an initial series of commonly used sustainability criteria, notably in the context of the 'Green Deal' regulations (*Substance of Very High Concern, carcinogenic, mutagenic, reprotoxic, persistent, bioaccumulative, etc.*), to confirm the eligibility of each formulation for a "green" rating.

Participating in the training of young people

Kersia has developed several partnerships with schools and universities, as well as a policy of welcoming young people within the Group, in order to raise awareness among young people and recruit the talent that will enable the Group to meet current and future challenges.

Associating with universities

Northern Ireland



Kersia has set up a strategic partnership with the Institute for Global Security at the Queen's University in Belfast. We combine our expertise to develop biotechnological solutions for future farming operations, by preserving human, animal and environmental health.

France



Kersia is funding a CIFRE thesis at the University of Rennes 1, supervised by the ANRT, on the cleaning of filtration membranes in the agri-food industry. A collaboration contract with the ISCR supports the laboratory in developing methodologies to improve the efficiency and safety of cleaning products.

Canada



Kersia has established strategic partnerships with Laval University in Canada and plays an active part in the Musculo Research Chair. This Chair, headed by Professor Linda Saucier, develops innovative strategies in all steps on food production to ensure the production of healthy, nutritious and safe meat. Kersia also collaborates with Professor Antony Vincent, specialist in microbial genomics, to develop biotechnological strategies for mitigating microbiological risks in farm animals.

Bretagne Sud University



Since 2014, Kersia has established a solid partnership with the *Laboratoire de Biotechnologie et Chimie Marines* (LBCM - Bretagne Sud University). With a strong focus on marine resources, the LBCM is also developing models to understand the relationships between hosts and pathogens. Skills that will complement the REZOLVE collaborative project, launched in 2022 by Kersia with the LBCM and the Anses HQPAP Unit, aimed at assessing preventive solutions in the fight against zoonoses on poultry farms.

LOCAL PROJECT FOCUS



LUBRANOL DRG: dry lubrication product, eco-designed and easy to clean (Belgium)

The result of brewery lubrication expertise, LUBRANOL DRG is designed for both the beverage market (e.g., fruit juices, fizzy drinks, bottled water) and the dairy market (e.g., conveyors for milk cartons and yoghurt containers).

Lubranol DRG is also suitable for any other type of food industry where products are bottled/canned/potted/bricked/trayed and transported along chains. Its excellent lubrication properties prevent products from falling off while preventing chain fatigue.

During the development of this product, the innovation team has integrated various market expectations:

- dry product to reduce water consumption as much as possible
- formulation without silicone to make cleaning easier
- amine-free formulation for user safety and sustainability
- formulation compatible with metal cans and glass, PET, PE-HD, polycarbonate and cardboard packaging
- NSF H1 certification authorising food contact to ensure the safety of consumers

– Benoit DUCULOT, innovation director Belgium

OBJECTIVES

2023 RESULTS

Achieving

a percentage of the Group's turnover eligible for the Green score:

- 40% in 2027
- 50% in 2030

32.2%

of the Group's turnover is eligible for the Green score

Selecting and promoting

innovation projects with a CSR score > 4 (on a scale from 0 to 7)*

*Internal scoring method in the innovation tool

64.8%

of innovation projects with a CSR score > 4





Sustainable growth with all our stakeholders

As a key element of the Group's CSR strategy, our governance aims to ensure high-quality, sustainable relationships with all our stakeholders. We are aware that our activity has an impact on the society in which we operate, which is why we encourage exchanges with our suppliers, partners and local and responsible customers for the long term.

Our goal is to guarantee a high level of quality and sustainability for our products and services, no matter where they are produced. At the same time, we have long been involved in multiple professional associations in order to contribute to the Group's local life and to share our expertise in food safety. Governance is an ever-present commitment, and we are convinced that our actions are fundamental to the support of our sustainable development goals.

SUSTAINABLE RELATIONSHIPS WITH OUR STAKEHOLDERS

200

suppliers involved in the "Act for a positive impact" programme (IQplus ECOVADIS approach)

70%

local raw materials

15

professional associations in which Kersia is invested

92%

customer satisfaction

ACKNOWLEDGEMENT OF OUR COMMITMENTS

20

ISO 9001-certified sites

Ecovadis score

72/100

Ethics and compliance

Acting with integrity, fighting corruption, influence peddling, conflicts of interest and unfair competition practices, protecting human rights, but also personal data protection, are critical conditions to be a trusted partner.

Conducting our business ethically

Faced with the development of regulations on various topics related to business ethics in numerous countries (corruption, human rights, etc.), the Group has developed the means to manage and prevent risks in this respect. More specifically, thanks to a corruption risk mapping process designed in 2019, Kersia has been able to implement a specific action plan aimed at preventing the occurrence of these risks. This analysis, which notably meets French "Sapin II" regulatory obligations, was a highlight of the Group's compliance programme and gave rise to Kersia's Code of Ethics

This Code defines what the Group aims to promote in terms of behaviour not only among its staff, but also among its customers, suppliers and other stakeholders: respect for people and their rights throughout the value chain,

respect for the environment, and honest behaviour under all circumstances.

Available in 20 languages, it is communicated to all staff, who are expected to respect it and take it into account in their day-to-day activities and decisions. It is also made available to all third parties on the Group's website and is communicated to our stakeholders through various means (contractual clauses, general terms and conditions of sale, supplier charter).

Kersia ensures that its compliance documentation is up-to-date. This is why the Code of Ethics was updated at the end of 2023, in order to comply with regulatory developments and clarify some of its commitments. In addition, a new risk map is planned for 2024 to adjust the risks to which Kersia is exposed in terms of corruption and human rights violations, in line with the Group's development.

After having established the basic principles and minimum rules to be respected, the Group wished to go further by delving into subjects which, on a day-to-day basis, require closer attention. As part of our anti-corruption programme, and because the line between courtesy and corruption can sometimes be difficult to identify depending on the culture of each country, we have created a gifts and entertainment policy, which strictly prohibits these when they represent more than a reasonable value or may appear likely to influence a business relationship or a decision.

The people most concerned are regularly reminded of this policy, which is also communicated to all staff at least once a year.

Kersia also ensures that its partners behave ethically by implementing a third-party assessment tool that enables it to check that third parties

with whom the Group works are not the subject of accusations and/or sanctions for acts that are unethical or contrary to laws and regulations.

Whistleblowing system: ensuring respect for the Ethics Code

A whistleblowing system has been set up, enabling whistleblowers to report facts that are in breach of the Code of Ethics. It has been translated into 20 languages to make it accessible to all staff and other stakeholders since its introduction in 2023. It is backed by an Ethics Committee made up of three members: the CEO, the HR Director and the Legal & Compliance Director, whose role it is to receive the alert, conduct an investigation and decide what action to take. The system guarantees the confidentiality of the whistleblower's identity and the facts reported, since the reporting process is encrypted, exchanges

between the whistleblower and the Ethics Committee can only take place through the platform, and no metadata is collected. The whistleblowing system complies with ISO 27001 regulations. It is noted that whistleblowers also have the option of reporting directly to a member of human resources, a line manager, a staff representative or, more generally, a work colleague. Lastly, Kersia pays particular attention to the protection of whistleblowers, who may not be punished or face reprisals as a result of filing a report, as long as the report is made in good faith.

Protecting our stakeholders' personal data

The Kersia Group respects the privacy of its stakeholders and attaches particular importance to the way in which their personal data is processed. In order to ensure that both its staff and its customers or suppliers have all the necessary information as to

the processing of their personal data, Kersia has implemented a Personal Data Protection Policy for staff and a Personal Data Protection Policy for third parties. Stakeholders are also informed through these policies of their rights with respect to the processing of their data (right of access, modification, portability, etc.) and how to exercise said rights. In addition, the Group attaches great importance to IT security. That is why numerous measures are in place to ensure that all (personal and company) data is protected against breaches such as leaks or cyber attacks, including regular awareness-raising campaigns for staff on the subject.



Sustainable relationships with our stakeholders

Internal and external stakeholders, impact or are impacted by the activities of the Group, which aims to develop respectful and profitable relationships for everyone. The analysis of their level of influence, of the existing dialogue and the collection of their expectations through regular surveys allows to better assess their importance and their needs, and this in order to avoid a disruption of upstream and downstream relations.

Suppliers

It is our ambition to have precise knowledge of the material/ supplier/country combination in order to establish partnerships with at least two suppliers and to offer as many local sources as possible for our production tools.

This groundwork and these investigations into the origin of supplies, their technical properties (SDSs, technical data sheets, compositions, etc.) and their place of manufacture, based on information from manufacturers or traders, constitute a solid foundation both for controlling the risks of supply disruptions and for improving our contribution to the carbon footprint.

Supplier charter

A charter for all our suppliers and subcontractors, translated into all languages, allows to widely disseminate the Group's expectations, notably with regard to respect for human rights. The rules for listing and delisting suppliers are transparent and include criteria that are consistent with our CSR strategy (origin of raw materials, collection and recycling of packaging, etc.). Committed to helping our suppliers to progress by suggesting support actions where necessary, risk mapping enables us to implement associated action plans.

Customers and partners

Our commitment vis-à-vis our customers and partners primarily relies on business continuity, essential to perpetuate existing partnerships and develop new ones. In order to reach this goal, all the teams make sure to secure the supply of critical materials, improve service notably through the implementation of dedicated services (customer care), and develop inter-site synergies and communication.

Shareholders

Shareholders of the Kersia Group (IK Partner, "Kersia's friends*", the Group's management and employees) put CSR at the heart of their strategy by participating in various initiatives for sustainable finance. Since 2016, they have been supporting Kersia in a process of continuous improvement of CSR performance during an annual on-site audit carried out by audit firms. Kersia has demonstrated a highly satisfactory level of performance in the areas of human capital, environmental management and relationships with its external stakeholders, and takes advantage of each audit to update its action plan.

Employment

Kersia aims to provide stable employment in the world. Principally linked to the need for temporary activities in France, Ireland and Canada, temporary jobs are entrusted to long-term employment partners, able to integrate the Group's evolving needs, and able to respect our commitment and have them respected in terms of training, respect for the ethics code.

Local projects

Our CSR representatives are regularly asked to take part in various local initiatives such as participation in conferences on CSR issues, business clubs, support for local associations (charitable, sporting, cultural, etc.). Each country is autonomous in its choices as to how it participates in local life, provided it does so around its own industrial facilities and with respect for the Group's strategy.

En 2022, the implementation project was launched of a simple and intuitive digital platform aimed at providing collaborators with the power to act and share their commitments.

Every year (whenever possible), Kersia opens its doors to the family of employees, to residents of the surrounding industrial sites and local authorities.

Professional associations

As an active member within professional associations in its sector of activities notably in Europe, Brazil and Canada, the Kersia Group benefits from key contacts with the entire profession, public authorities and consumer associations. Group experts share their skills within the technical committees in order to keep abreast of the latest regulatory developments in the sector and to keep their finger on the pulse as to any developments in terms of expectations on the part of all stakeholders.

The NGO Ashoka

Classed 5th most influential NGO in the world according to NGO Advisor, Ashoka supports the world's largest network of 3,500 social entrepreneurs (Ashoka Fellows) in more than 92 countries. The identity of these men and women is based on entrepreneurial qualities, but also on their ability to take into account social, environmental and economic challenges. By creating a dynamic of questioning, dialogue and action conducive to permanent adaptation, Ashoka promotes the emergence of major innovations, while supporting the development of social enterprises.

Through this NGO, Kersia has chosen to take an interest in and financially support the projects linked to food safety, moving closer to its mission of ensuring food safety.

LOCAL PROJECT FOCUS



Kersia Family Fun Day (Ireland)

The Kersia soccer tournament initiative was launched to unite Wexford businesses around social interaction - an opportunity to meet more people in our town, unite families and introduce a touch of friendly competition.

This event, known as "Kersia Cup Corporate Soccer Tournament", invited Wexford-based companies to form teams of 7 or 8 players and to take part in a soccer competition. The tournament's winners were determined during the final where one team claims the "Kersia Cup". We encouraged all players to come with their families, by offering a whole host of activities such as games for children, a bouncy castle, ice cream and a barbecue.

The day's social aspect also appealed to those not playing soccer, and overall we have seen a large attendance by Kersia staff with their families, even if they did not personally take part in the soccer matches.

In essence, it is a day where we see sport bringing people together, sharing laughter and conversation, fostering a sense of belonging and building strong ties within our workplace, their families and our community.

– Julie, Head of Technical & Quality Healthcare

OBJECTIVES

70% minimum
of raw materials are purchased locally*

*Local = business zone (Europe, Americas, Africa, Asia, Oceania)

Increasing
our presence in professional associations in our business sectors

90% minimum
customer satisfaction rate among the Group's customers (survey every 2 years)

2023 RESULTS

70%
of materials are local

Kersia is involved in
15
professional associations

92%
customer satisfaction (2021-2022 survey)

Acknowledgement of our commitments

Committing to a CSR approach means sending out a strong signal: that of an organisation that takes responsibility for the impact of its decisions and is committed to the sustainable development of its activities. In line with the Group's historic strategy of using certification standards (ISO 9001, 14001, 45001) to ensure continuous improvement in the products and services provided to customers, it seemed logical to seek equivalent recognition for the *ACT for a positive impact* programme.

Certification of industrial sites

For many years, the majority of the Group's industrial sites have been certified in one or more areas: quality (ISO 9001), safety of people and facilities (OSHAS 18001/ ISO 45001), environment (ISO 14001). These rigorous international standards provide a reference framework for continuous improvement and impose a structured method for implementing it. Annual internal and external audits of the management systems attest to the Group's effective management of these issues and its commitment to continuous improvement within the Group.

In order to facilitate implementation and the sharing of experiences between sites, common indicators ensure complete transparency:

- **Of the production rate, of the type of customer complaints and monthly non-compliance rate:** (on production sites). The goal is to improve the follow-up of the number of complaints per quantity produced, the non-compliant quantities and what becomes of them (recycling, destruction).
- **Of the absenteeism.**

- **Of the ability to deliver in time and in quantities.**

To pursue this approach, the Group's objective is to set up a QHSE best practice reference system and achieve triple certification for all its industrial units:

- For all sites integrated as at 31 December 2020 → certification before 2024.
- For all sites integrated after 31 December 2020 → certification before 2027.

In 2022, the focus was on implementing new tools and departments dedicated to customers (*Integrated Business Planning, Customer Service*) in order to streamline exchanges and provide relevant responses as quickly as possible.

Committed to CSR

In order to be in step with the new demands of our profession, we have participated in the creation of a CSR sector label within the FHER (Fédération Hygiène et Entretien Responsable, France). The aim of the "Cleanly committed" label is to provide all companies in our sector, whatever their size or maturity, with a common tool,

designed for them and enabling them to initiate and communicate their CSR approach. The CSR reference framework translates the ISO 26 000 guidelines in light of the specific challenges in the detergents, cleaning products and industrial hygiene sector, centred around five areas of commitment and 22 criteria. AFNOR Certification supported the FHER in the development and structuring of its sector labelling system for its member companies, and included the label on the "Committed to CSR" common platform, bringing together all the sectoral labels.

A new audit has recently confirmed numerous positive aspects of our CSR approach, such as the structuring and deployment of our initiatives. It has also stressed the need to reinforce, for example our regional anchoring with our stakeholders. The confirmation of our level 3 out of 4 certification during this latest audit encourages us to pursue our ambition to achieve exemplary status, with a level 4 out of 4.



Product certification

Societal expectations are evolving in line with scientific progress. Today, the elimination of controversial substances and the absence of residues of dangerous chemicals represent an expectation in terms of managing food safety, in the same way as managing food microbiology. In response, Kersia has decided to develop certified products that are recognised as respectful of health and environment.

Responsible Care

Commitment to the protection of the environment is a major challenge for our Group. Conscious of our impact, we deliberately signed the Responsible Care Charter in 2008 as part of its industry's global commitments. This deliberate initiative taken in more than 60 countries is aimed at developing a corporate culture promoting continued improvement and the quest for excellence in terms of environment, health and safety.



Ecovadis

For several years, Kersia has been using the Ecovadis platform to assess the environmental, social, ethical and responsible purchasing maturity of several of its entities. This approach strengthens transparency and trust with our stakeholders, with annual assessments designed to monitor our progress and implement action plans.

In 2023, the Group made significant progress, going from a rating of 66/100 to 72/100 on the Ecovadis platform. We are proud to keep our gold medal, which supports our efforts and confirms the relevance of our actions. However, we hope to take our CSR approach even further by aiming for a platinum medal, which illustrates our resolve not to rest on our laurels and to continue improving.



OBJECTIVES

Achieving

100% of our triple-certified sites (ISO 14001, 45001, 9001)

Maintaining

or improving our "Gold" Ecovadis assessment level

2023 RESULTS

20

ISO 9001-certified sites out of 28

72/100

gold medal score Ecovadis 2023 (France)



Acknowledgements

Kersia would like to thank

The contributors who enable us to pursue the approach on a daily basis

Collaborators who were nice enough to share their local projects

Members of the CSR operational committee

CSR representatives and Committed & Different ambassadors from all countries;

The editorial committee

Our customers, shareholders, suppliers, partners, who support us with their respective expertise in this approach

The *Cabinet de Saint Front* and the *Patte Blanche* agency for their support in the creation of this report

The supervisory board and executive committee who have placed the ACT For A Positive Impact programme at the heart of the Group's strategy

And everyone we meet during the year and who contribute every day by our side in order to improve our Group's social and environmental impact!



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