

















### 2024 Sustainable **DEVELOPMENT REPORT**

### **Editorial**

2024 was a landmark year for Kersia, marked by our increased commitment to a more sustainable, resilient and responsible model. In a global context where health, climate and regulatory challenges are increasing, we are pursuing our mission with determination to guarantee food safety while reducing our environmental footprint and strengthening our societal impact.

Proud of the confirmation of our decarbonisation trajectory in accordance with the criteria of the SBTi international benchmark at the end of the year, we are aware that we need to step up our transformation in order to meet the strong desire on the part of consumers who expect food that is high-quality, safe, and respectful of the environment and animal welfare. This is why we have enhanced our responsible innovation strategy. Nearly half of our R&D projects have been devoted to breakthrough solutions, such as dry disinfection, and we have invested in a new centre of excellence in Belgium, dedicated to research, training and engineering, where we can continue to educate people about the new solutions we are developing.

Our Sustainability Matrix, a multicriteria assessment tool for our products incorporating regulatory, environmental and societal criteria, has been supplemented by a tool for assessing our products' carbon footprint.

This approach enables us to anticipate substances at risk and to design solutions with a small carbon footprint.

The speeding up of multiple partnerships, with for example food safety control specialists, or experts in plant active ingredients and biotechnologies, illustrates this desire to combine performance and naturalness, by thinking outside the box.

Artificial intelligence is also at the heart of our transformation. It enables us to optimise usage, prevent health risks and come up with new business models, such as subscription-based billing in animal husbandry. These innovations are designed to better serve our customers, but also to meet consumers' growing expectations in terms of transparency and responsibility.

Lastly, our human commitment remains fundamental. In 2024, we continued our collaboration with the NGO Ashoka to train our employees to become agents of change in order to expedite our transformation. Through our 'Committed and Different' community, we have so far trained 97 employees, and are aiming for 10-15% of our workforce in the medium to long term.

This new report bears witness to our conviction that economic performance cannot be dissociated from the positive impact we have on society and the planet.

It is indeed together, with our teams, our partners and our customers, that we will be able to build a safer, more sustainable and fairer food chain.

**Sébastien Bossard** CEO



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Introduction and business model

### Sustainability report and CSRD

Pursuing our path towards demanding and structuring compliance

2024 marks the Group's third year of preparation for compliance with the requirements of the CSRD (Corporate Sustainability Reporting Directive). This European directive, designed to promote transparency and corporate responsibility in the area of sustainability, establishes an ambitious new standard for non-financial reporting.

As part of the developments provided for by the regulatory timetable, Kersia remains subject to a compliance obligation by 2028.

Following the completion of our dual materiality analysis in 2023, we reached a new milestone in 2024 by carrying out a compliance diagnosis. The latter aims to assess the robustness and quality of the data associated with each standard of the ESRS (European Sustainability Reporting Standards) framework, with a view to gradually structuring reporting that is relevant, consistent and aligned with regulatory and societal expectations.



### Kersia in figures (December 2024)

Ecovadis rating	72/100
- 4%	of GHG emissions in 2023 (compared to 2022) on scope 3 (intensity)
- 9%	of GHG emissions in 2023 (compared to 2022) on scopes 1&2 (absolute value)
571	millions of € turnover
30	production sites
2,285	employees

### CSRD COMPLIANCE

2022	Governance awareness raising and definition of roles and responsibilities
Half-year 1 2023	Identification and awareness raising of referrers  Compliance diagnosis  Compliance of our business model
Half-year 2 2023	Dual materiality  CSRD reporting protocol  +reporting tool
2024	Outline of the Sustainability report  Gap Analysis
2025	Drafting the 2024 Sustainability Report - Qualitative Blank audit
March 2028	2027 CSRD compliant report

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### Our mission

### 'Inventing a Food Safe World'

Kersia works every day to guarantee food safety, from farm to fork. At every link in the food chain, we provide innovative solutions, based on a rigorous scientific approach and in-depth knowledge of the issues on the ground, to anticipate risks and support our customers with tailored solutions, adapted to their situation.

In recent years, our expertise has notably expanded to include animal nutrition, intelligent water management in production processes and the beverage industry, boosting our ability to act in all risk environments.

Our ambition is clear, i.e., to be a world leader in biosafety, with a long-term

commitment to protecting people, animals and the environment. By helping to build a future where quality, performance and responsibility come together, we aim to make food safety a driver for confidence and progress for everyone.

### The identity of a group undergoing transformation

Supported by investment companies: first Ardian (2016) then IK Partners (end 2020), our Group's identity has been shaped collectively, driven by our employees' momentum, around a new name and a meaningful logo.

The word Kersia has its roots in our company's history and mission. The prefix Ker, pronounced 'care' in English, is derived from the ancient Celtic word 'caer', meaning a fortified house or hamlet. A word perfectly suited to a company that is 100% dedicated to protecting food and people from contamination, as underlined by the last three letters of KERSIA, i.e., SIA - Safe Innovation in Alimentation.

The butterfly, chosen as our emblem, symbolises transformation: that of a group on the move, looking to new horizons. Our Group's rapid growth is a constant invitation to reinvent ourselves, to rethink our business models and evolve our practices. Supported by our shareholders' confidence and requirements, we are constantly striving to make sustainable progress.



### About us

A deep commitment to our core values is the very essence of the Kersia Group.. In six years, some dozen companies have come together around these shared principles, forming a solid foundation on which we are building the group's future.



Transparency is at the heart of our approach. In an industry where health and regulatory issues are ubiquitous, it guarantees the trust of our customers, partners and employees. We make sure to communicate clearly, precisely and honestly about our actions, with responsibility for our commitments.



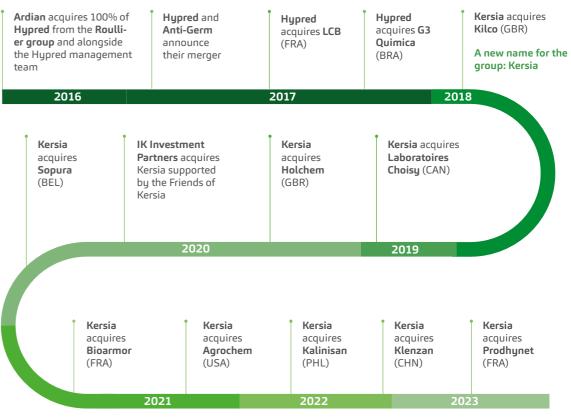
Sharing is our group's lifeblood, enabling us to make continuous progress. We nurture a culture of listening and sharing, based on the experience of our customers, the expertise of our employees and collaboration with our partners, at the heart of an inclusive and collaborative ecosystem.



Skills are the driving force behind our day-to-day activities. We deploy our teams' technical excellence and cutting-edge know-how to guarantee reliable and relevant results. Our constant quest for quality and innovation enables us to provide our customers with comprehensive, tailored, efficient solutions that meet the sector's most demanding requirements.



Anticipation guides our long-term strategy. By keeping a close eye on market developments, our customers' emerging needs and regulatory changes, we aim to develop an agile and proactive ability to adapt. It is a way of meeting tomorrow's challenges, seizing opportunities and ensuring our Group's long-term future and sustainable growth



### World distribution

On the strength of its consolidated position in Europe, Kersia has been able to extend its activity to other key locations, in particular the Americas, Oceania and Asia. With an extensive industrial network, comprising 30 of its own sites and some dozen partner subcontractors, Kersia has the adaptability needed to support sustained international growth.

STAFFING BY ZONE

France

461

North America

224

Middle East + Africa (MEA)

119

Europe (other)

327

United Kingdom + Ireland

392

Southern Europe

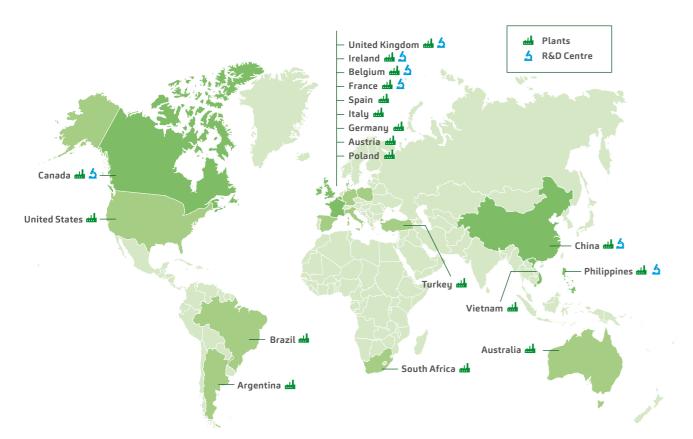
133

South America

83

Asia/Pacific (APAC)

546



### **BREAKDOWN OF TURNOVER BY REGION**

Our industrial footprint, combined with local sales offices and dynamic global sales teams, enables the Group to be as close as possible to its customers in all markets. This local presence is a strategic lever as it offers a fine-tuned understanding of the specific features peculiar to each country and guarantees optimum responsiveness to regulatory and economic developments.

**FARMING** 

Dairy farms

A global approach

to minimise infections,

increase yields and

improve animal

welfare, thanks to feed

supplements, udder

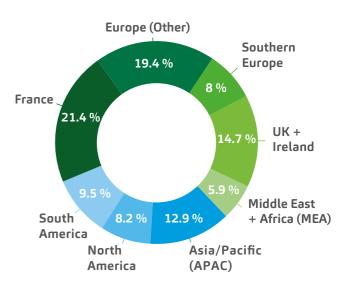
hygiene and equipment.

Pig and poultry farming

Innovative biosecurity

solutions to keep animals safe on farms and improve

herd management, including animal welfare.



#### **BREAKDOWN OF TURNOVER BY BUSINESS UNITS IN 2024**

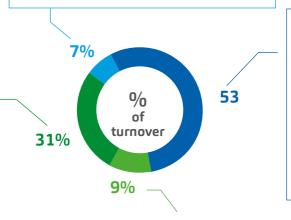
### (Food Service)



### Catering service

COLLECTIVITIES

Hygiene solutions tailored to the degreasing, disinfection and cleaning needs of supermarket food preparation laboratories and central kitchens.



### INDUSTRIES AA -





Hygiene solutions for food processing circuits and food processing equipment, pasteurisers, tunnels, cheese moulds, surfaces, packaging areas, evisceration areas.

### **COMPLEMENTARY RELATED ACTIVITIES**

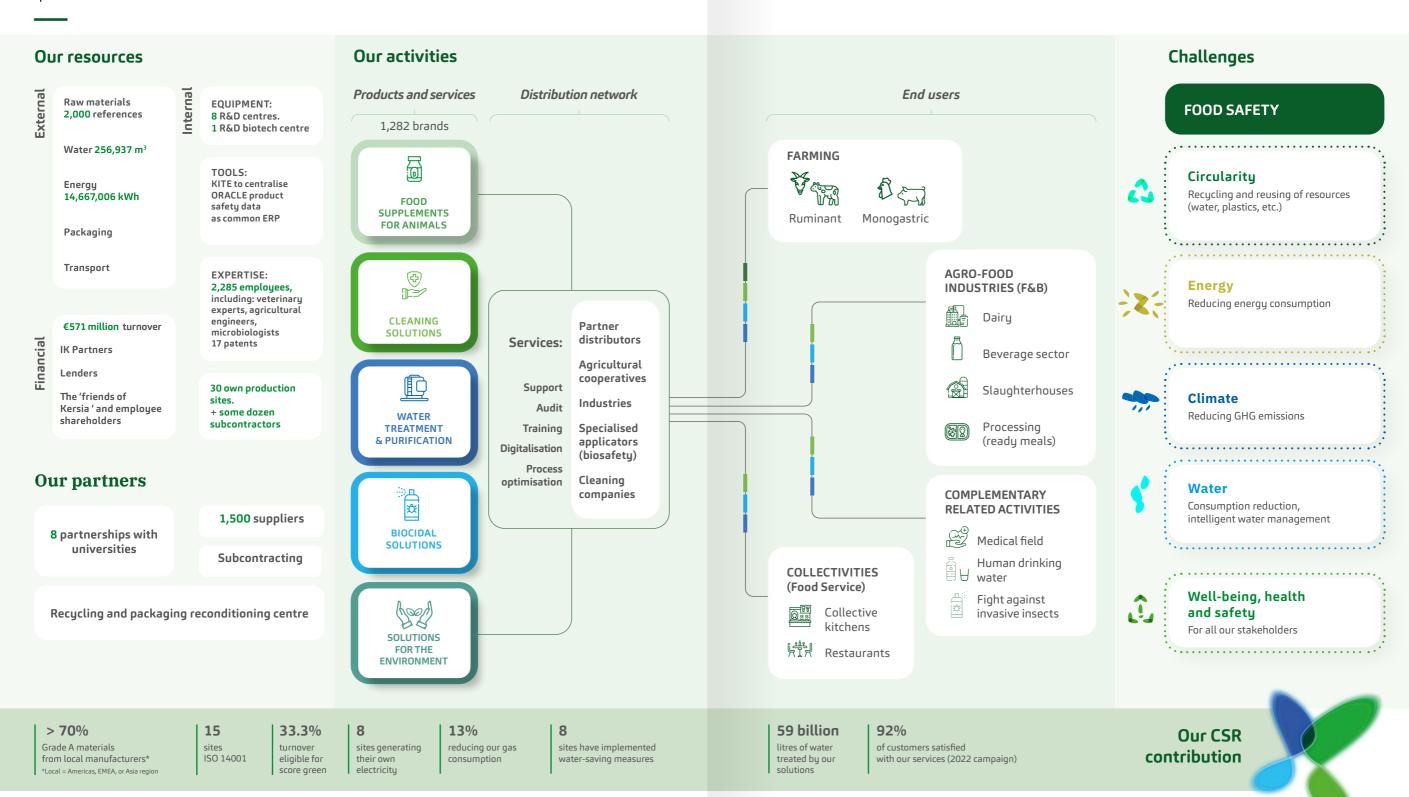
including intelligent water management, medical field, pest control, laundry



Solutions for purifying water for human consumption in emergencies. Hygiene solutions for surfaces and medical equipment.

### Our business model

Bespoke solutions with optimised products and tailored to our customers' specific needs.



### Our CSR governance

CSR roles and responsibilities are fully integrated into all the Group's governance bodies, consolidating a strategy based on collective intelligence and shared responsibility at all levels of the organisation.

Aware of the geographical diversity of our locations and the territorial roots of our industrial sites, we have structured a CSR governance structure able to guide the deployment of our strategy in all the regions where we operate. Each body is responsible for developing sustainable and balanced relationships with local stakeholders, whilst ensuring transparent and consistent communication.

Our CSR approach 'ACT For A Positive Impact' is embodied in concrete actions aimed at our entire ecosystem: employees, shareholders, customers, partners, suppliers, local communities and the environment. Commitments are rigorously monitored by the relevant governance bodies and their performance is assessed annually (at the very least) by our Supervisory Board.

### Supervisory Board

The Supervisory Board is responsible for approving policies, allocating resources, deploying means and taking decisions on major transactions in the risk management process.

Its multi-disciplinary composition - bringing together financial experts, sector experts and ESG specialists - quarantees a global and informed approach to the issues at stake.

To ensure a thorough understanding of sustainability issues, its members receive dedicated training from the CSR department on the material issues specific to the Group at least once a year.

The Board is also kept informed, on a quarterly basis, of the main risk management arrangements, procedures and systems, enabling it to fully exercise its role of controlling and supporting the company's sustainable performance.

### Members appointed by the Majority Investor



BOARD

Sébastien Bossard



Vincent Elriz Associate IK Partners



Managing Partner IK Partners in charge of Mid Cap IK Partners



Iovana Stopic ESG director

### Members appointed by Sébastien Bossard and the Majority Investor



Klaus Ackerstaff

Experience in: - International Business Development

Design and development of technological platforms



**Olivier Martin-Schmets** International

management, communication and change management

### Members appointed by Sébastien Bossard



Guillaume Darbon Advice to growing companies, chairman of the foundation 'Article 1'



Patrick Houitte de La Chesnais Expert and influencer in regenerative agriculture

executive member (CEO) non-executive members

executive members\*

0 independent director

woman and / men

Supervisory Board:

### **Executive Committee**

The Executive Committee is responsible for the practical implementation of the strategy and monthly monitoring of the 'ACT For A Positive Impact' programme, led by the CSR department.

Specific training is organised at least twice a year for all Committee members. These sessions provide an in-depth look at the Group's material challenges, assessing their impact, risks and opportunities. In 2024, this approach led to the implementation of a 2tonnes workshop on climate issues, as well as a gap analysis workshop in line with the requirements of the CSRD directive.

The 11 members of the Executive Committee are also supported by a network of 8 managers from different departments, who quarantee the cross-functional and operational anchoring of the approach.



Sébastien Bossard Chairman



Karine Le Grand Director of Innovation





Guillaume Tanter Director of Human





Anne-Charlotte Quercia **Director of Transformation** 



**Gauthier Baivier** Director Supply Chain and Industrial Performance

8 years



Stéphane Le Dallic Chief Financial Officer

9 years



Isabelle Demoment Director of CSR, Product Stewardship and Regulation

32 years 32 years



M&A, JV and Healthcare

9 years 8 uears



Tanguy Le Clerc VP of international operations

18 years









Experience in industry Experience at Kersia





















In charge of customer



2. Gary Maillier CSR project manager

Group OHSE Director 4. Sandrine Even Purchasing director

5. Marianne Lagree Group Projects Director

6. Mireille Vandermarliere QSE Manager Belgium

7. Béatrice Texier Legal and compliance director

8. Blandine Serpaud Group communications manager

9. Patrick Perrodeau Director of purchasing, goods and services

<sup>\*</sup> All members of the Executive Committee receive a financial incentive based on sustainability criteria linked to their area of responsibility. These criteria are set annually for each member in consultation with the Chairman. The proportion of variable remuneration based on these criteria (around 10%) is approved by the Executive Committee on the recommendation of the

In 2024, each member of the Executive Committee introduced a similar financial incentive for all N-1 employees, who will in turn have to roll it out to their teams the following year.

### Our stakeholders

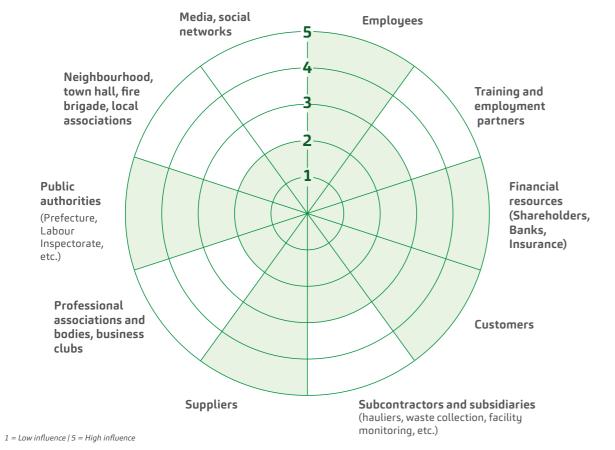
Key players in our ecosystem, internal and external stakeholders influence or are influenced by the Group's activities. In keeping with its commitment to building respectful, lasting and mutually beneficial relationships, Kersia is stepping up its dialogue and co-construction approach every year.

Analysis of the level of influence of each stakeholder, assessing existing dialogue and structured collection of concerns allow to better prioritise issues and pinpoint specific expectations.

In 2024, our approach was based on two main objectives:

- Supplier relationships were deepened. In addition to the measures
  already in place (regular exchanges, questionnaires, audits), a dedicated
  assessment tool was deployed to measure their commitment to social and
  environmental issues more precisely. This approach makes it easier to
  identify common drivers for progress and to roll out appropriate actions.
- Customer relationships were reinforced through active participation in several exchange platforms aimed at sharing initiatives and good practices involving Climate and Water issues, promoting the pooling of efforts and the development of collective solutions.

### LEVEL OF INFLUENCE OF STAKEHOLDERS





Stakeholders



Level





### Point of view and Dialogue methods

Stakenotuers	Level	expectations	Diatogue methous
Employees	5	Good working conditions (health, safety, training opportunities, etc.) Good communication, company listens, facilitates exchanges with management	Annual individual interviews Annual well-being at work questionnaire E-mail communications Internal social network
Training and employment partners	3	Skills deployment Sustainability of the business Diversity within the group	Specifications Interviews, training
Financial resources (Shareholders, Banks, Insurance)	5	Sustainable profit Returns on investments Company solvency Respect for insurance contracts	COMEX, finance department, annual questionnaire, audits, various exchanges Financial rating agencies
Customers	5	Product compliance Group expertise After-sales service	Salespeople (telephone, emails, visits, audits) Satisfaction questionnaire every 2 years
Subcontractors and subsidiaries (hauliers, waste collection, monitoring of facilities, etc.)	3	Group sustainability Sharing best practices	Exchanges with:  • Sales department  • QHSE department  • RSE relay network
Suppliers	5	Respecting payment deadlines Fluid communication	Buyers, accounting department (telephone and e-mail)
Professional associations and bodies, business clubs	2	Respect for the environment and health Improving CSR approach Responsible innovation	Exchanges with: competitors, other companies in different businesses, experience sharing, RETEX
Public authorities	5	Compliance with multiple sector- specific regulations	Legal department Financial department
Local communities	2	Securing the business Participating in local life Territorial impact	Site visits, meetings, events
Media, social networks	2	Group image	Editorial committee



### **Dual materiality analysis**

Introduced by the requirements of the European CSRD directive, dual materiality is an essential tool for identifying an organisation's priority CSR issues. Over and above the regulatory framework, the Group has chosen to take this analysis further in order to strengthen and validate its CSR strategy, by carrying out a comprehensive diagnosis of its impacts, risks and opportunities. To quarantee the thoroughness and impartiality of this approach, the Group has called on a consultancy to ensure that its methodology complies with the EFRAG recommendations1.

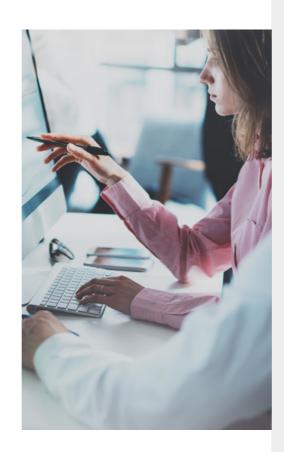
### **BRIEFLY**

Materiality refers to the issues likely to impact the company, its activities, its financial and non-financial performance, and its stakeholders. Double materiality analysis ranks these issues by cross-referencing two complementary dimensions:

Impact materiality, which assesses the significant effects - direct or indirect through the value chain - of the company's activities on people and the environment, in the short, medium or long term.

Financial materiality, which identifies sustainability issues that may generate major financial risks or opportunities, influencing the company's future cash flow in the short, medium and long term.

This two-pronged approach makes it possible to determine which issues should be included in the sustainability report, reconciling the expectations of stakeholders with the financial risks and opportunities for the company.



### Our methodology



### Definition of the project team

Identification by the CSR team of internal references covering the entire value chain.



### Definition of

Identification by the project team of the impacts, risks and opportunities in relation to our CSR challenges, as well as their positioning in the value chain.



### Involving Kersia's stakeholders

Deployment of two consultation methods:

- Online questionnaire adapted to three typologies of stakeholders (employees, customers, suppliers).
- · Targeted interviews, conducted bu a consultancu with some dozen external stakeholders.



### Rating the issues

### Impact materiality

The positive or negative impact on people and the environment were assessed according to four criteria: scale, scope, irremediability (for negative impacts) and probability of occurrence. These assessments, cross-referenced with stakeholder consultations, allowed to classify the impacts into five categories: critical, significant, medium, low, minimal.

### Financial materiality

In conjunction with the finance department, risks and opportunities - also covering business relationships beyond the accounting scope - were assessed according to the criteria of scale, scope and probability, resulting in the same five-level classification.

1. European Financial Reporting Advisory Group

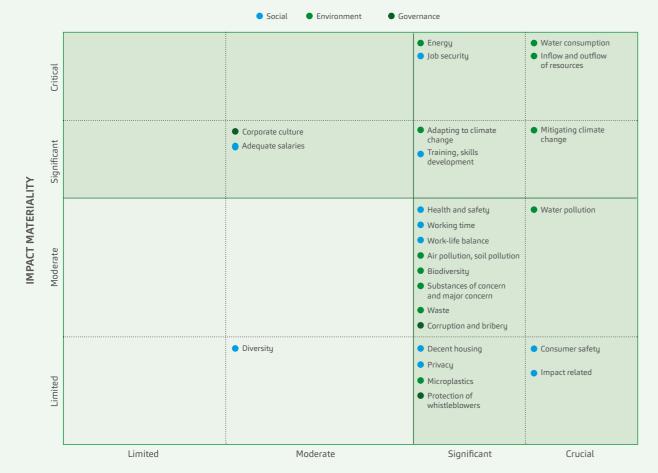
### **Dual materiality analysis**

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

After following the methodology detailed above, the results of these analyses enable a rating of the various issues linked to the Group and its value chain, according to their level of impact on people and the planet and their level of risk and financial opportunity.

Issues that have a critical or strategic impact and/or represent a significant or critical financial risk are therefore identified as material.

### Group dual materiality analysis



FINANCIAL MATERIALITY

### Acting for the environment









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

### **Creating value for our teams**







Material issues	Example of associated risk	ESRS	Impact
Job security	Risk of loss of skills and know-how	S1.1.1	+
Training	Risk related to the Group's ability to transform sustainably	S1.2.2	+
Health and safety	Risk related to our teams' health and safety	S1.1.8	-
Working hours &. Work-life balance	Risk related to well-being at work	S1.1.2 S1.1.7	-
Adequate salaries	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	+
Diversity	Risk of loss of skills and appeal	S1-9	-

### Securing our value chain







Material theme	Example of associated risk	ESRS	Impact
Safety of customers and end consumers	Risk of infringement of the social rights of end users	54.2	-
Information on impact on customers and end consumers	Risk of not communicating information allowing for an informed choice	S4.1	+
Health and safety	End-user health and safety risk	S2.1.8	-
Privacy	Risk related to non-compliance with RGPD	S4.1.1	-

### Perpetuating our governance



Material topic	Associated risk	ESRS	Impact
Corporate culture	Talent attraction and retention risk	G1.1	+
Corruption and bribery	Risk related to non-compliance with our code of ethics	G1.6	-
Protection of whistleblowers	Risk related to non-compliance with our code of ethics	G1.2	+

# Well-being of our employees

At Kersia, our employees are at the heart of our success.

Against a backdrop of far-reaching change, the development, well-being and safety of each and every employee is the cornerstone of our strategy. We are convinced that self-fulfilment, performance and commitment are key to sustainable development for our Group's future.



### Kersia employees in 2024

2,285 employees

Spread across 47 countries

Europe 57%

Americas 13%

Asia Pacific 24%

Middle East Africa 6%

### DISTRIBUTION OF WORKFORCE BY GENDER AND TYPE OF CONTRACT

	2023		2024	
	Men	Women	Men	Women
Permanent contracts	1,473	683	1,522	693
Temporary contracts	32	29	40	30
TOTAL	1,505	712	1,562	723
TOTAL	2,217		2,285	

1. On 31 December 2024

20



## Developing our employees' skills

Essential to individual fulfilment and commitment, continuous learning and skills development are at the heart of our collective success. In a constantly changing market, marked by the emergence of new technologies and new expectations on the part of our stakeholders, Kersia thus aims to adapt and innovate by encouraging the development and diversity of its skills.

## Training and supporting our employees

To meet current and future challenges, we have put in place targeted training programmes designed to equip our employees with the skills and knowledge they need to excel in their jobs.

These programmes aim to promote our teams' agility and responsiveness. in the face of changing market needs.

### **Group-wide training**

We have defined and implemented three strategic training offerings, aligned with our vision and objectives.

shift their paradigms, by developing their skills and open-mindedness in order to dare to act differently. Since 2019, the Group has therefore embarked on an ambitious transformation and action programme, in partnership with the international NGO Ashoka. Through meetings, networking and the blending of cultures and disciplines, this programme aims to promote

blending of cultures and disciplines, this programme aims to promote individual initiatives and develop skills such as empathy, teamwork and shared leadership, so that everyone becomes a driver of change. Based on volunteering, the programme is open to anyone with at least one year's seniority, before a final selection by the C&D steering committee.

### COMMITTED

### Committed & Different (C&D) programme

To adapt to a changing world and have a positive impact, Kersia aims to inspire each and every one of its employees to In 2024

**97** C&D ambassadors of whom **27** are new members

2035 target

10 to 15% of the group's workforce

### 'Talent Management' programme

Since 2022, Kersia has been committed to a talent management programme, in partnership with EDHEC Business School, aimed at supporting managers in developing their skills. Through practical, interactive and group workshops, this nine-month tailored learning and training path prepares tomorrow's leaders, by developing commitment, entrepreneurship and collaboration. Everu two uears, from September to June, around twenty individuals, suggested by the human resources teams and country bosses and subsequently nominated by the Executive Committee, join the programme in this way.



18 talented people joined session 2

### E-learning platform

In 2024, Kersia expanded its training path with the creation of the **Kersia Academy**, a platform designed to provide a diverse and targeted training offering across all of the Group's locations.

In close collaboration with learning management system provider Docebo, this new e-learning platform was initiated in a collaborative approach, based on employee needs. Over the course of the year, teams from around the world came together to identify local training needs, align global priorities and co-create a unified training and learning space. Workshops, feedback sessions and collective contributions also helped to shape the initial outline of the platform, followed by a robust pilot phase enabling users from across the globe to test and refine the user experience.

The Kersia Academy will be available to all employees across the Group from 2025, offering training modules focused on key areas such as compliance, health and safety, performance, group culture and expertise, human resources and cyber security. Training will also include key areas of engagement for the Group, such as personal development, mental health and well-being and behavioural training.

By 2026, Kersia also aims to offer a version accessible to its external stakeholders, enabling group knowledge and expertise to be shared directly with its partners.



### Local training

At local level, training programmes are also deployed in each country, to meet our employees' specific development needs both in terms of skills and safety. These training programmes are run by local human resources teams, ensuring that every employee has the tools they need to progress in their career path.

### Career Management, Succession Planning & Mobility

Kersia implements an annual process of individual interviews between employees and managers across all its locations. These interviews are a key moment for our employees to express their wishes and objectives in terms of professional development and career management. Essential factors in the satisfaction, commitment and retention of talent, these interviews also enable the Group to align both individual and organisational objectives, identify talent and formalise succession plans at country and Group level.

In line with the Group's dynamic development and growth, Kersia also introduced a dedicated internal mobility policy (vertical, horizontal and geographical) aimed at facilitating professional mobility and developing career opportunities within the organisation.



Increasing our employees' expertise through various training courses

100%

of employees having an individual annual interview, including a review over 2 years of training and a training plan for the coming year.



RESULTS 2024

**95**%

of employees having undergone an individual interview

40

employees trained within the 'Talent Management'

83%

of completion rates of e-learning programmes (cybersecurity)

### Coaching to change

In addition to individual needs and in order to support every employee in the Group's transformation, specific training programmes have been designed and implemented from 2018. Management training, change management and even individual coaching are offered to anyone who expresses the need.

In particular, change management has been put in place for a majority of managers, to give them the tools to help every employee to face the challenges ahead.

Training in the 'process communication' model has also provided a better understanding of motivations, decision-making methods, communication methods and various behaviours. This has helped to develop more constructive and effective relationships within the teams.

To support a strategy based on teamwork, numerous cross-functional management and project management training courses were also provided on a group or individual basis.

### Fostering Quality of Life at Work —

Aware that well-being at work is our collective assurance of working better together and achieving our objectives, Kersia is committed to promoting a healthy and fulfilling working environment for all its employees. In this way, the Group aims to continue to grow by contributing to its appeal and reputation, as well as to retain talent.

### Measuring our employees' state of mind.

Kersia makes it a point to remain responsive and attentive to the needs of its employees, to offer them a working environment in which each and every one feels recognised and fulfilled.

Since 2020, a consultation on wellbeing at work has been carried out each year among all the Group's employees, so as to obtain an overview of their needs, concerns and suggestions in this area. Employees are asked about a range of issues common to all the Group's countries, including:

- Understanding the strategy and perception of the Group's values.
- · Recognition.
- · Development of skills.
- Management and relationships within the Group.
- Flexibility and work-life balance.
- Fulfilment.
- Workload.
- Diversity and inclusion (topic added in 2023).

### Deploying Quality of Life at Work initiatives.

As part of their Quality of Life at Work programmes, several of the Group's countries are implementing initiatives to support their teams' well-being. These are based on promoting our values on a dailu basis, but also on a commitment to strengthening and developing skills and relationships among employees. For example, in Vietnam, our employees regularly take part in training sessions on a variety of topics to develop their soft skills, but also to help them better understand the company's direction. Kersia Vietnam also promotes opportunities for learning and involvement in various types of initiatives, such as aroup sports sessions, conferences and other unifying event formats. In 2024, for example, all Vietnamese employees visited an orphanage to share a day of fun and educational activities with the children; a charity initiative that combines team spirit with a commitment to the community.



of employees approached as part of the annual survey



90%

(at least) of recommendation rate

from employees

**50**%

(at least) of participation rate during the annual social survey



RESULTS

93%

of employees recommend Kersia as a great place to work

45%

of participation rate during the last survey



### Promoting Diversity and Inclusion

Respect for professional equality and the fight against all forms of discrimination are a priority for the Group, which strives to create an open and inclusive working environment that promotes multiple perspectives, and in which each individual feels valued, respected and encouraged. Convinced that Diversity, Equity and Inclusion (DEI) is a source of wealth and a quarantee of sustainability, the Group integrates these principles into all aspects of the organisation and ensures that they are implemented in all its practices.

### Our Diversity and Inclusion policy

At the heart of Kersia's commitment is fostering a workplace where diversity thrives, fairness is respected and inclusion is the norm. We aim to create a culture of belonging and collaboration that embraces and celebrates our employees' unique backgrounds, different perspectives and talents.

In September 2023, the signing of a non-discrimination charter by all our managing directors (MDs) and HR managers marked the first step in a unified and structured DEI strategy.

In 2024, our Diversity and Inclusion policy was officially established around four major topics:

- Gender equality
- Minority awareness
- Inclusion of people with disabilities
- Promotion of youth

To support this strategy, we have set up a dedicated DEI Steering Committee, responsible for defining and proposing action plans on all subjects in favour of diversity and inclusion. We have also created a community of 'DEI Champions', to guarantee this strategy and the promotion of its principles.

At the same time, the HR network across the Group is responsible for rolling out and taking forward initiatives to promote inclusion and diversity, following the example of the disability awareness days and weeks initiated in Brazil and Canada.

In 2024, new modules to raise awareness of the principles of diversity and inclusion were also made available on our e-learning platform (Kersia Academy).

### Diversity and Inclusion in all our processes

Kersia is committed to combating all forms of discrimination and ensures that equal opportunities are guaranteed from the recruitment process and throughout its employees' professional careers.

We are attentive to all legal provisions in force in each country where we operate involving discrimination, sexual harassment and sexist behaviour.

Our Non-Discrimination Charter commits signatories to comply with all relevant laws and regulations to promote non-discrimination at every stage of our employees' professional career path.

Accordingly, all decisions relating to employment practices, such as recruitment, hiring, transfers, promotions, career advancement, training, remuneration, benefits, disciplinary measures and dismissals, are made on the basis of legitimate business criteria as well as the qualifications, skills and experience of individuals.



### Professional equality between men and women

Kersia is committed to continually pursuing its efforts and initiatives to promote gender diversity, at all levels of the Group.

In this respect, we ensure equitable career opportunities for men and women throughout all our locations. In France in particular, we publish the results of the Professional Equality Index each year.

In 2024, our Spanish subsidiary also reconfirmed its commitment to equality between men and women, by joining an awareness-raising campaign run by the Government of Navarre around gender-based violence.

Index of professional equality

92/100 for the UES<sup>2</sup> Kersia France

### **Ensuring safety at work**

Ensuring a safe and responsible working environment for all employees remains one of the priorities. To maintain the confidence of all stakeholders, and ensure the Group's ability to continue to operate safely and efficiently, a 'SAFETY FIRST' commitment is deployed across all of the Group's entities.



In order to guarantee this commitment across all our locations, ISO 45 001 certification (health and safetu at work) is being implemented as a priority on our industrial sites, and systematically on each new site integrated within the Group, in order to contribute to the triple certification objective (ISO 9 001, 45 001, 14 001).

As part of our prevention and continuous improvement approach, health and safety performance reviews are organised every month with all industrial sites, focusing on HSE (health, safety and environment) events, but also on good practice in terms of equipment, training, instructions or events.

At the same time, a quarterly meeting gathers all site managers to discuss identified critical events in greater depth, capitalise on effective initiatives and, if necessary, remind them of the fundamental rules. This regular governance boosts the anchoring of a shared safety culture.

To achieve our . 'zero accident' goal and ensure maintaining ISO certifications, local actions are also deployed on our sites, such as:

- · Risk assessment for each workstation and the implementation of technical, human or organisational means of prevention.
- Analysis of the causes of each event in order to improve the level of training or take corrective action.
- Regular sharing of performance results, instructions and best practices for the continuous improvement of our activities and facilities. It should be noted that from the moment it is integrated, each new facility is subject to regular audits. Subsequent recommendations feed into various action plans or define investment requirements.

Since 2024, the Group has had the resources it needs to succeed in its main mission, i.e., the creation of a dedicated QHSE department, as well as the validation of its programme called 'Act for Unique Excellence', the first part of which is dedicated exclusively to safety.



To reduce the number of accidents. To achieve

< 6 (frequency rate 1)1

<11 (frequency rate 2)<sup>2</sup>

Record all incidents in a common tool (care, near-misses, property damage, accidents) for preventative action

Increase the number of ISO 45001 certified sites



**RESULTS** 

8.15 (frequency rate 1)<sup>1</sup> **13.2** (frequency rate 2)<sup>2</sup>

47 work-related accidents 0.28 (severity rate)<sup>3</sup>

13 ISO 45001 certified sites (10 sites in 2023)

1. TF1: Number of reported lost-time accidents x 1,000,000/Number of hours worked.

2. TF2: Number of accidents with and without lost time reported x 1,000,000/Number of hours worked

3. Severity rate: Number of days lost x 1,000/Number of hours worked



### Guaranteeing safety right up to our customers' premises

Coordinated by the Group's Regulatory, Product Stewardship and CSR departments, our Product Stewardship strategu aims to ensure that all users of our products, but also consumers including vulnerable groups, are protected from potential exposure to harmful substances. These include, as a priority, carcinogenic, mutagenic and reprotoxic substances, sensitising substances, endocrine disruptors, substances present in the form of nanoparticles and other substances of concern. It takes into account the entire life cycle of products, from design to end-of-life, including manufacture, distribution and use, involving the commercial value chain of all entities involved.

Through a comprehensive programme, 28 regulatory experts across all the Group's locations are responsible for:

- anticipating and monitoring updates to legislative and regulatory texts;
- examination of available data and risk assessment;
- possible implementation and follow-up of additional toxicology and ecotoxicology studies adapted to end uses;

- alerting the Group's various departments to promote the availability of alternative solutions;
- managing mandatory procedures to ensure that products comply with the regulations in force in each country and region across the world;
- compliance of safety documentation;
- training in-house teams and end users.

Our in-house 'KITE' tool, developed over more than 30 years and continually updated to reflect the Group's growth and regulatory developments, aims to ensure perfect control of all information related to the health and safety of users and consumers throughout the product's service life.



+68%

revenues from products included in KITE assessed by our sustainability matrix, on eligibility criterion 1 related to the presence of highly harmful substances.



**RESULT** 

**68%** 

revenues generated by products that meet high health safety standards.

The remaining products are intended for controlled-use applications and are limited to unmanned contact in order to mitigate health risks and ensure safe handling.

Controlled environmental impact



### 1. Climate, resources, pollution

### **CLIMATE CHANGE**

Emission scopes 1+2 (2023) 9,090 tCO<sub>2</sub>e

Scope 3 emissions (2023)

**511,710** tCO<sub>2</sub>e

### **RESOURCE MANAGEMENT**

Water consumption	256,937 m³	
Water discharged	66,043 m³	
Electricity consumption	9,834,060 kWh	
44%	of electricity from renewable sources	
-13%	of gas consumed compared to 2023 (4,768,516 kWh)	

### **POLLUTION AND WASTE MANAGEMENT**

41%	of hazardous waste collected and recycled
<b>75</b> %	of non-hazardous waste collected and recycled
15	ISO 14001 certified sites

### 2. Use of our products

33.5% of the group's turnover eligible for the 'Green' score

40% of European turnover eligible for the 'Green' score

69.4%

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

### **Environment**

01

### Climate, resources, pollution

In an increasingly complex environment, affected by accelerating climate disruption, players in the agricultural and agro-food sectors are facing new physical and health risks that can impact their production, from farm to fork. Aware of its responsibility as well as the essential nature of its activity, Kersia is committed to reducing its climate and environmental impact and control its resources throughout its value chain, to continue to provide efficient, relevant and more sustainable solutions for its customers.

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### Climate change

Worsening climate change represents a crucial challenge for our Group and our stakeholders, resulting in risks and opportunities that are taken into account in our global strategy. With the deployment of our climate plan, our Group aims to contribute to efforts to mitigate and adapt to the effects of climate change, which is essential to the continuity and sustainability of the sector's activities.

### Our GHG emissions<sup>1</sup>

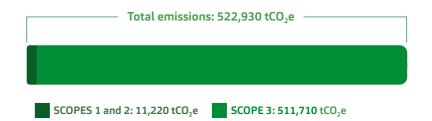
In 2024, our Group became autonomous in calculating its carbon footprint, with the implementation of the Sweep platform, a tool dedicated to managing and reducing greenhouse gases. Carried out under the supervision of our climate expert consultant, the new proposed methodology has enabled us in particular to gain in representativeness, accuracy and transparency in the data collected over the 2023 reference year, in line with SBT requirementsi<sup>2</sup> (see p.36).

#### **CHANGES IN OUR GHG EMISSIONS**

(Different calculation methodologies depending on the year, see Appendices p.70)

	2021	2022	2023
Scope 1 (tCO <sub>2</sub> e)	11,340	9,820	9,090
Scope 2 (tCO <sub>2</sub> e)	2,660	2,870	2,130
Scope 3 (tCO <sub>2</sub> e)	246,000	309.300	511,710
<b>Total emissions</b> (tCO <sub>2</sub> e)	260,000	322,000	522,930

CARBON FOOTPRINT (KERSIA Group, 2023) \_\_\_



<sup>1.</sup> Greenhouse gases

<sup>2.</sup> Science Based Targets initiative



### Our risks and impacts related to climate change

As witnessed by several incidents in 2024, physical risks affect us all. Cases of flooding or drought, for example, could affect our teams' ability to ensure production, by making it impossible to access our sites or the water network. At the same time, some of our customers are also experiencing similar difficulties as a result of the same phenomenon. To ensure their longterm survival, we must therefore be able to adapt to these risks while reducing our environmental impact, so that we can continue to provide effective and relevant solutions with a smaller footprint.

In 2023, a partial mapping of risks relating to climate change and biodiversity was carried out using the Altitude by Axa Climate tool. This initial analysis, cross-referenced with the results of our dual materiality analysis, enabled us to clarify the most structuring risks for our Group, and thus confirm the coherence and strategic nature of our CSR commitments

### **RISK MAPPING**

**PHYSICAL RISKS** 

Climate change risk	Potential operational risk	Risk management through Kersia strategy		
	Production shutdowns	Deployment of production sites		
Floods/Fires	Disruption in the value chain	Deployment of bi-sourcing for strategic raw materials		
	Disruption to teams' daily lives	Development of support programmes for employees impacted by the C&D community		
	Disruption of productivity	Adapting working hours according to location		
ሰደሰ	Increased energy costs to cool facilities	Development of photovoltaic projects to power air conditioning systems		
Heat waves	Dangerous nature of certain operations	Evolution of equipment at production sites (e.g., tempered storage units)		
	Increased risk of food contamination	Opportunities for developing contamination risk prevention solutions		
다그 x Droughts	Restrictions on access to water (production disruption, additional costs)	Deploying processes to treat, recycle and reuse all sources of water at both our sites and those of our customers		

### TRANSITION RISKS

Risk related to climate change	Potential impact	Impact on Kersia strategy	
	Investments to be made in more sustainable technologies	Monitoring of the 2023 -2030 action plan linked to the endorsement of the SBTi trajectory	
Environmental regulations	Investments to be made in alternative raw materials	Implementation of life cycle analyses and monitoring of the 2023-2030 action plan for sourcing new raw materials	
Compliance costs	Investments to be made in R&D to develop new formulas	Implementation of the ENHESA platform for monitoring and alerting regulatory substances and products (€150k per year) Reformulation of products in compliance with BIOCIDE (BPR) regulations and ORGANIC FARMING (€15 million between 2025 and 2030)	
	Loss of customer confidence	Recruitment of experts in each business and intensive training to meet the new challenges	
Reputation risks	Impact on brand image	Anticipation, communication, regular exchanges on the subject	
<b>₹</b>	Significant investment in new infrastructures	New plant and office locations meeting the latest standards in force (e.g., new centre of excellence in Belgium taking on board BREEAM¹requirements)	
Energy costs	Adapting production processes to reduce consumption	Implementation of a pilot project in Italy around a new manufacturing process to reduce mixing times	



### ADJUSTING TO THE EFFECTS OF CLIMATE CHANGE

### Business continuity challenge

Aware of the risk that extreme weather events represent for the operation of our infrastructures, supply chains and business continuity, Kersia has diversified its geographical presence through the acquisition of new industrial sites.

Our global and local purchasing network also enables us to guarantee multiple supply sources and to control our production processes.

34 | Sustainable Development Report | Kersia behaviour of building Research Establishment (BRE)

<sup>1.</sup> BRE Environmental Assessment Method (BREEAM) is the method for assessing the environmental behaviour of buildings developed by the Building Research Establishment (BRE)

### Our Climate Plan: From 'ACT STEP by STEP' to SBTi

In line with the objectives of the Paris Agreement, Kersia aims to help limit alobal warming to well below 2°C compared with pre-industrial temperatures, and is committed to continuing its efforts to limit warming to 1.5°C.

In this respect, in 2021 the Group joined the ACT<sup>3</sup> proposing a methodology and framework for developing a relevant climate strategy. By 2022, an action plan has been defined, setting out our strategic orientations and the levers for action to achieve our decarbonisation objectives. This approach led to the signing of the Group's commitment to the Science Based Targerts Initiative4 (SBTi), setting emission reduction targets aligned with scientific knowledge and officially validated at the end of 2024.



### Kersia is committed to reducing:

42%

of its scopes 1 & 2 GHG emissions in absolute values by 2030 (from a 2023 baseline).

**51.6** %

of its scope 3 GHG emissions per million euros of added value by 2030 (from a 2023 baseline).



#### SUBCONTRACTING IN SWEDEN

### Reducing the impact of transport and meeting our customers' expectations

In 2023, our sales team (Farm) launched an in-depth study around bringing production closer to our regional customers, including the transfer of certain units from Dinard in France to Sweden. This project, which culminated in the signing of a subcontract in 2024, is built around three pillars, i.e., reducing the carbon footprint, optimising transport costs and increasing flexibility. With lead times reduced from several weeks to several days, this project will improve our responsiveness to market needs, while reducing logistics costs, which represented up to 40% of the final cost to our customers in 2022. At the same time, while reducing transport-related emissions is part of our group's decarbonisation objectives, it also benefits our stakeholders, following the example of our Danish customers who are directly taxed on their CO<sub>2</sub>emissions.

- Marc Van Garsse, Director BENELUX and Nordics





### STRATEGIC GUIDELINES TO HELP TO LIMIT GLOBAL WARMING

### 1. Transformation of our business model

Aligning our business model with our business, our values and our ambitions. Putting our expertise and our skills back at the heart of what we offer our customers.



• 25% (or more) of group turnover generated as a service or functionality by 2030.



- · Deployment of harmonised expert services.
- Promoting solutions with lower carbon intensity, smaller environmental and social footprint for the same application.
- · Pilots of innovative models (subscription, performancebased invoicing).

### 2. Efficiencu and energy transition

Reducing fossil fuel consumption and improve our energy efficiency.

### **© PRIORITY TARGETS**

- · 0 fuel oil consumption to heat our sites by 2030.
- 42% reduction in GHG emissions by 2030 (scopes 1 and 2).

### KEY ACTIONS

3. ACT - Assessing low Carbon Transition - is a joint voluntary initiative of ADEME and the CDP (Carbon

5. Products that meet the criteria defined in our sustainable development policy, while offering equal or

Disclosure Project), part of the Global Climate Action Agenda (GCAA). The ACT Step by Step approach is based on the standard continuous improvement

low-carbon strategy through planned decarbonisation measures. 4. The Science Based Targerts Initiative is a global organisation that promotes

advantage of businesses in the transition to a low-carbon economy.

better performance than the other products in our portfolio.

methodology (Plan, Do, Check, Act) adapted for defining and implementing a

science-based target setting as an effective way to strengthen the competitive

In particular, these products exclude substances recognised by regulation or society as having a negative impact on humans, animals, the environment and food safety.

- Reducing fossil fuel consumption (fuel oil, gas, LPG).
- Installation of solar panels on our sites with a high carbon energy mix.
- · Increase consumption of electricity from renewable sources by signing "green" contracts.

### 3. Transformation of our product offering

'Green<sup>5</sup>' solutions while reducing our portfolio's environmental footprint.



### **PRIORITY TARGETS**

- 50% of turnover generated by "Green" solutions according to the sustainability matrix methodology by 2030.
- 90% of the product portfolio (or more) benefiting from an impact study by the end of 2026 (Life Cycle Analysis, carbon footprint calculation or scoring using our sustainability matrix).
- Progressive reduction in the product portfolio's average carbon footprint (for references covered by an available analysis).

### **KEY ACTIONS**

- Using our sustainability matrix to guide the offering towards products that have less of an impact on operators and the environment.
- 100% of our products involved in a carbon footprint analysis based on an internal methodology (2024 average for 3,200 references: 0.913 kgCO<sub>2</sub>e/kg sold).
- 79 representative formulas involved in a simplified life cycle analysis, then extension of the analyses to other formulas in 2026.

### 4. Streamlining logistics

Optimising our transport model and reducing our supply chain's carbon footprint.



### **M** PRIORITY TARGETS

- · Collect data from our external carriers to cover the precise emissions of at least 50% of the tonnage delivered by 2030.
- <20% reduction in emissions linked to</li> transport (upstream and distribution) by 2030.

### **KEY ACTIONS**

- Collaboration with our transport providers to collect reliable data.
- Referencing new carriers with a low carbon impact offering.
- Developing 'local' sourcing to reduce the mileage covered by raw materials.
- Production organisation as close as possible to customer sites.

### 5. Promoting the low-carbon transition

Raising awareness, educating our stakeholders and developing joint actions to mitigate our climate and environmental impact.



### **© PRIORITY TARGETS**

- 100% of key account customers aware of our CSR approach by 2027
- 100% of our employees being offered awareness-raising workshops, with at least 20% of people made aware by 2027.



- Deployment of 2-tonne workshops in France and at international seminars (5% of the total workforce made aware to date).
- 'Key account' customers: face-toface or remote meetings, answering CSR questionnaires, participating in exchange platforms.

### 6. Climate performance indicators and governance

Directing our strategic decisions and investments in a concrete and positive way



- 100% of internal investment requests contributing positively to our decarbonisation strategy approved.
- 100% of acquisitions (year N) subject to a carbon footprint (before N+2 compatible with our SBTi commitments).



- Deployment of the climate rating methodology for investment requests, based on climate performance indicators approved annually by the COMEX.
- Verification of the climate commitments of our acquisition targets integrated into our due diligence processes.
- · Carrying out a carbon assessment for each entity acquired by the Group.

### Our biodiversity plan

Aware of the impact of our activities on ecosystems, as much as the importance of ecosystems in the production of safe and diverse food, Kersia is committed alongside the agricultural and agrofood sector to help reduce its negative impact on Biodiversity.

In 2024, we launched a dedicated plan to assess our impact and dependence on biodiversity and ecosystem services across our entire value chain.

The results of this analysis will, from 2025 on, enable us to develop a roadmap and action plan dedicated to these issues.



Group mapping to confirm impact and dependencies to ecosystem services bu the end of 2025

Internal and external communication of the vision, strategy, roadmap and biodiversity action plan for 2025



### **BIOSURVEILLANCE**

### Assessing our industrial activities' environmental impact

Since 2022, the Group has been rolling out a specific programme to raise awareness of the need to protect pollinators, which play a crucial role in food production but are now largely under threat from pollution, declining food sources and disease.

In partnership with BeeOdiversity, the Group has notably deployed a biomonitoring solution on its industrial sites aimed at measuring local plant biodiversity and assess the impact of its industrial activities on the environment. Four beehives have been distributed from 2023 onwards at the Plaintel site in France and the Seneffe site in Belgium, both of which are affected by expansion projects that could have a negative impact on biodiversity. Throughout the year, the pollen collected by the bees was regularly sampled and analysed in accordance with three indicators:

- Polliniferous plant diversity, making it possible to identify the polliniferous plants present in the environment and analyse their type (agricultural, forestry, horticultural, etc.).
- The presence or absence of pesticides, whose residues are compared with official European databases and maximum allowed limits.
- The presence of heavy metals, potential allergens that are also true indicators of air pollution.

In 2024, a specific budget was allocated so that, from 2025, the number of sites that would benefit from this initiative could be increased.

### **OBJECTIVES**

- 1. Raising awareness and involving our employees in biodiversity
- 2. Monitoring changes in our impact on the environment in order to implement personalised improvement measures such as the introduction of new species around our sites.
- 3. Thinking about ways forward in consultation with the local players (manufacturers, farmers, local authorities, etc.) when the pollutants identified do not come from our activities.
- 4. Strengthening our local roots through communication on projects with local authorities, NGOs and associations.





### Resource control

As a player in the speciality chemicals industry, our product formulation activities result in relatively low energy consumption compared to other players in the sector, but our water requirements remain significant.

Controlling our environmental impact involves the strategic management of our resources, aimed at reducing our water footprint and anticipating current and future difficulties in accessing such resources.

### Preserving water, a precious resource

Our Group's most significant environmental impact is linked to its footprint on water, an essential resource for human life and health. and the main raw material involved in the manufacture and formulation of our products. Aware of the issues specific to this resource and keen to anticipate difficulties in availability and access that could impact our

activities and those of our customers, Kersia is innovating to reduce water consumption linked to its industrial processes and the use of its products.

To this end, the Group is working in particular to promote systems for collecting, treating and reusing all categories of water (rinse water, rainwater, etc.). Since 2018, the first treatment system implemented at the Dinard site (France) has been guiding the development of water recycling actions at all our other sites. Year after year, systems adapted to each site are put in place to re-inject recycled water into the manufacturing processes,

the quality of which is monitored by our QHSE department.

Our group's growth and the numerous acquisitions do not allow us to reduce our water consumption, but the actions put in place allow us to control the quantities used per tonne of product produced.

#### MEASURING TO CONTROL OUR WATER CONSUMPTION

	2022	2023	<b>2024</b> (same Scope 2023) <sup>1</sup>	<b>2024</b> (complete)
Total water consumption (m³)	191,068	193,016	222,000	256,937
Water consumption per tonne produced (m³/t)	0.69	0.53	0.7	0.68

1. Including Philippines data, excluding China and FR subsidiary Prodhynet

### SOLUTIONS IMPLEMENTED TO SAVE WATER RESOURCE

	Bornheim (DE)	Bury (UK)	Cordoba (AR)	<b>Dinard</b> (FR)	Estella (ES)	<b>Lajeado</b> (BR)	Tarrega (ES)	<b>V</b> aas (FR)
Rinse matrix (planning. of production sequences)	Ongoing	•		Ongoing				
Dedicated tanks to limit cleaning operations between production batches				(alcohol)				(iodine)
On-site treated water recycling (zero waste)				•				
Reuse of rinsing water (iso-formula)		•	•		•	•	•	•
Recycling of processing water (i.e., osmosis retentate)				Q Under study				•
Use of rainwater			Z Ongoing					Under study



### **RINSE MATRIX**

### A strategic approach to our water consumption

Our rinse matrix provides a structured system for organising our production cycles aimed at reducing rinse frequency between different production batches and optimising the recycling of this water, at the same time allowing for the energy required for the process to be reduced.

#### Three-step methodology

- **1. Grouping of products**by specific groups,
  according to their properties.
- Implementation of a decision matrix, describing the optimal production sequence for each of the product groups.

Rinse water recycling

 in subsequent production cycles,
 subject to identical chemical
 properties, equivalent raw
 material concentrations and
 prior laboratory validation.

#### In 2024, new pilot sites

In 2024, following an initial implementation of the rinse matrix on the Bury site (UK), a pilot deployment phase was launched on two of the Group's priority sites. Dinard (France) and Bornheim (Germany). For each site, a dedicated team was set up, comprising site, production and laboratory managers. Discussions were held on production habits, available resources (number and tank

capacity), and the key formulas (20 acids and 20 bases) most frequently produced in 2023 and 2024. The next stage will involve finalising the grouping of formulas and the sequencing of production, so as to reduce water consumption and discharges on these two sites.



**-50%** of water discharges

by the end of 2025





### REUSE OF RINSE WATER IN BURY (UNITED KINGDOM)

### Between environmental responsibility and operational efficiency

Kersia Bury has managed to reduce its water consumption considerably thanks to an initiative by the production manager. The product manufacturing process, which is very water-intensive - used both as an ingredient and to clean the tanks between batches - has undergone

major optimisation. In collaboration with the quality control laboratory, the manager approved the reuse of rinse water in certain products, while mitigating contamination risks.

Before the project was launched, nearly 13,000 litres of water were consumed each week just to clean

the tanks. Today, around 12,000 litres are recovered and reused, generating significant savings, while reducing the costs associated with wastewater disposal.

- Ian BAURLEY - Business Systems Manager





100%

of our sites need to reflect and implement solutions to optimise water resources by 2030.

Quantity of mains water used per tonne of product manufactured:

0.56 m<sup>3</sup>/t

Quantity of recycled water reused per tonne of product manufactured:

0.023 m<sup>3</sup>/t

4.87%

of recycled water per litre of water used to clean facilities and manufacture products.

Moving towards 100%

reuse of wastewater treated on our sites

100%

of treated water is reused (scope: Dinard, France)

# Streamlining energy sources and increasing the proportion of renewable electricity

Despite our relatively low energy consumption, decarbonising our energy mix remains a priority in our Climate Plan. Kersia is therefore committed to reducing its CO2 emissions (scope 1 and 2) by improving its energy efficiency and increasing its consumption and production of renewable energy.

Energy audits are regularly carried out on each of the Group's sites, giving rise to an action and investment plan conducted over several years and aimed at reducing energy consumption on a like-for-like basis.

In 2024, despite an increase in the share of low-carbon electricity in our energy mix, the efforts undertaken are not yet aligned with the trajectory defined in our climate action plan, aimed at gradually moving away from fuel oil and achieving 100% low-carbon electricity by 2030. As such, the 2025 investment plan will focus on:

- 1. Subscribing to 'green' electricity contracts, particularly in locations with a high-carbon energy mix.
- 2. The deployment of projects to install solar panels on our sites in order to reduce direct consumption on the grid and our dependence on fossil fuels.

In 2024, the implementation of the SWEEP platform would also enable all sites to gain direct access to our emission reduction trajectories for scopes 1 and 2, endorsed by SBTi, and to better collect, share and monitor the performance of the actions implemented.

### DEVELOPMENT OF OUR ENERGY CONSUMPTION

	2022	2023	2024
Total electricity consumption (kWh)	8,870,980	8,824,509	9,834,060
Of which from renewable sources	38%	42%	44%
Total gas consumption (kWh)	6,511,953	5,486,211	4,768,516
Total fuel consumption (t)	222.7	117.1	130.3
Sites generating solar energy	12%	25%	25%
Total electricity generation (kWh)	92,384	241,485	492,132

In 2024, the increase in our electricity consumption in absolute terms was mainly due to the increase in volume produced, better reliability of the data collected and the widening of the scope of assessment (integration of China and transfer of the FEED activity to the PLAINTEL site).





RESULTS 2024

**75**%

of electricity from lowcarbon sources by 2025

 $\longrightarrow$  100% by 2030

### Zero consumption

of fuel oil in our own buildings by 2030

**50**%

of our sites with local electricity generation by 2030 44%

of electricity from low-carbon sources

- 13%

in gas consumption compared to 2023

25%

of our sites with solar power generation

### Controlling pollution and waste

As part of our commitment to preserving the environment, responsible waste management is one of the key pillars of our strategy.

Firmly committed to reducing our environmental footprint, we are deploying rigorous measures to ensure the exemplary management of our industrial waste, both hazardous and non-hazardous, while strengthening our pollution risk prevention measures.

### Ensuring that all waste is processed

Although (non-plastic) waste represents smaller quantities within the Group, its recovery remains a priority. Over and above regulatory requirements, Kersia is asserting its desire to make the collection and recycling of its waste part of a circular economy approach, by exploring the possibilities of its reintegration into new production channels. With this in mind, and thanks to the annual reporting carried out across the Group, we ensure that each of our entities has a reliable traceability system for all its waste, whether hazardous or not. This approach also enables us to monitor treatment practices, imposing contractual requirements where necessary, such as a ban on landfill or a recovery obligation.





### **REDUCTION OF PALLET WASTE (POLAND)**

### Rethinking logistics to drive performance

In 2024, the Polish plant made the strategic decision to replace the previously used standard pallets with EURO pallets, in response to a number of economic, operational and environmental challenges.

Still in the process of being rolled out, this change was based in particular on a significant reduction - of around 35% - in the cost of these pallets,

- Lukasz, Marketing Manager

linked to increased availability on the market and smoother rotation. At the same time, the latter are reusable, standardised and easily recyclable, thus reducing the amount of waste generated and limiting the environmental impact of logistics. Their optimised life cycle, including collection and reuse, also relieves customers of any recycling constraints, eliminating the problems associated with their disposal.
Lastly, where the old pallets caused frequent damage, EURO pallets have improved transport safety and quality.

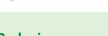


# Controlling industrial pollution risks

Our specialisation in mixing chemicals, with no synthesis, significantly limits the associated physical risks. Nevertheless, several of our sites are subject to high threshold Seveso regulations, or equivalent, due to the storage of substances presenting physical or environmental hazards. The strict requirements imposed by these regulations and reinforced by the fact that we have secured ISO 14001 and ISO 45001 certifications, provide solid guarantees in terms of risk prevention and management. With a view to continuous improvement, these standards will gradually be extended to all the Group's facilities, through the ambitious objective of triple certification (ISO 14001, 45001, 9001) by 2027 for entities integrated before 2024, or within

three years of joining the Group.





Reducing the amount of waste generated per tonne of product manufactured

100%

of our triple certified sites (ISO 14 001, 45 001, 9 001)

Move towards 100%

of quantities produced by triple certified sites (ISO 14 001, 45 001, 9 001)



RESULTS 2024

Water discharged per tonne of product manufactured

**0.18** m<sup>3</sup>/t

Hazardous waste (HW) per tonne of product

4 kg HW/t

Non-hazardous waste (NHW) per tonne of product

2.8 kg NHW/t

13

triple certified sites out of 30

64%

of marketed production comes from triple certified sites

### **Environment**



# Use of our products

The end use of our products leads to the significant consumption of both human and environmental resources. With a view to controlling its impact on the entire value chain, Kersia aims to support each of its customers and users in optimising resources and improving their environmental impact, particularly in cleaning and disinfection operations. By keeping abreast of regulatory developments and societal expectations, our group is deploying an ambitious innovation approach, aimed at increasing the transparency of its offering and backing the transition of all players in the food chain.

### Preserving resources across the entire value chain

Building on our in-depth knowledge of the entire food value chain, our group is taking clear steps to develop forward-looking solutions that combine food safetu with control of social and environmental impacts. Over the years, we have thus developed a complementary range of expert products and services designed to improve efficiency and optimise resource consumption (water, energy, product, time), while guaranteeing the highest food safety standards for our customers.

### Backing our customers' sustainable performance

As the world's leading expert on the entire food chain, Kersia is committed to working alongside its customers to meet the major challenges of food safety, protecting people and environmental sustainability. This global, integrated vision materialised in early 2025 with the official launch of our TCO: the Optimall programme, which marks a new step in our strategic support for players in the agri-food industru. Through comprehensive. high added-value solutions, this programme aims to improve operational efficiency, optimise the use of resources (products, time, water, energy, etc.), reduce social and environmental impacts and control the overall cost of operations. By reconciling economic performance, responsible innovation and sustainable commitment, we are helping to boost our partners' resilience, anticipate regulatory and societal changes, and increase their positive impact on the environment and on society.

### Being a player in water conservation

A committed player in water conservation, Kersia deploys its initiatives in two main areas:

 Making the water we withdraw safe for drinking to guarantee food safety from local resources.

With its AQUATABS® offering, Kersia has notably positioned itself as the world leader in the production of water disinfection tablets for emergencies.

· Proposing cleaning and disinfection solutions that limit water withdrawals in the agricultural and agri-food sectors.

As with single-phase or rinse-free products, we are working to design cleaning and disinfection solutions that reduce the amount of water needed during the use phase.

At the same time, Kersia has also developed products to improve the quality of the water generated after using the products on the following criteria: lower chemical oxygen demand (COD), lower Nitrogen (N) and Phosphorus (P) content, better biodegradability, to ensure a reduced environmental footprint regardless of the methods used.



Increase the quantities of drinking water treated by a Kersia solution worldwide.



### 59 billion

litres water disinfected using AQUATABS® in 10 years, in collaboration with NGOs, governments and local communities.

Up to

**-25**%

of water consumed by our customers thanks to the use of no-rinse and singlephase products





#### 'WaterWise'

### Reducing water consumption across all hygiene processes

While controlling the impact linked to the use of our products is our priority, the technical expertise of our teams, working closely with our customers, has enabled us to develop in-depth knowledge of the processes and operations in place at our customers' sites. Drawing on this expertise, the Group has developed a pilot programme to support our customers in optimising water

management across all cleaning processes: monitoring consumption, recycling grey water, setting up closed-circuit reuse loops, etc. Initially intended for the brewing industry, we aim to extend this approach to the entire agri-food sector.

### Reducing energy needs

As with water consumption, on-site audits make it possible to assess the energy consumption associated with the hygiene process in place, and thus suggest suitable optimisation solutions.

While reducing the number of cleaning cycles (e.g., single-phase products) has been in place for many years, new solutions today aim to reduce the temperature of rinsing water and therefore the associated energy consumed.

-10 to -15%

of energy consumed by our customers. by reducing the temperature of rinse water

### Promoting the circular economy among our customers

Among the solutions on offer, Kersia is working to support its customers in deploying a circular logic aimed at reducing their own environmental impact.

In this respect, the group has notably developed innovative additives aimed at extending the life of glass bottles in the drinks industry, particularly brewing. Our anti-scratch products provide a protective layer to limit wear and prevent corrosion of bottles over the course of reuse cycles, resulting in a significant reduction in glass waste. At the same time, our masking products aim to camouflage any imperfections and scratches, allowing bottles to pass visual quality checks, thereby limiting waste.

+13 to 20%

#### life span

for a bottle completing eight reuse cycles per year with our anti-scratch additives

### Packaging management

In compliance with current regulations, and in order to quarantee the safety of the environment and operators throughout our products' life cycle, the use of plastic packaging (mainly HDPE) remains necessary for the delivery of our products. As the main source of waste, plastic is a major pillar of the Group's CSR strategy, which is working to reduce the impact of this packaging through the development of circular economy models implemented with local partners, and based on the 3R principle, i.e., reduce, reuse and recycle.

### Our 3R policy

### Reducing and Reusing packaging

While Kersia has been working on the reuse of large-volume containers (drums, IBCs) for many years, in 2024 the group rolled out a new project focused on the reuse of plastic drums: Clean Pack.
This pilot project, currently being tested in France, involves collecting empty drums directly from our customers, cleaning them and refilling them.
This initiative reduces the consumption of raw materials and waste generated, and increases the percentage of our drums that are reused.

While some countries, such as France, are now achieving a collection and recycling rate for packaging in excess of 50%, the Group aims to roll out this approach more widely to all countries by 2030.

### Recycling plastic

Kersia is committed to recycling as much packaging as possible and increasing the recovery of its empty drums. Since 2022, the R-Pack project, launched in France in partnership with Emb.i.pack, has made it possible to develop new packaging made up of 25% HDPE from the collection and conversion of our emptu drums. While short-loop recycling is common, the Kersia and Emb.i.pack teams have worked together to remove the technical and regulatory constraints aimed at allowing this type of packaging to be approved for the transport of hazardous products, which are more demanding in terms of safety.

In 2024

+47% of R-Pack drums marketed (compared to 2023)

i.e., a reduction of

130 tonnes
of virgin plastic used to make our
our packaging

### From drum to drum



- 1. Industrial and commercial packaging waste
- 2. Hazardous waste 3. Non-hazardous waste
- 4. Quality control system
- 5. High-density polyethylene from recycled materials

### Innovation as a strategic cornerstone of our transformation

At the heart of food safety issues, protecting people and preserving ecosystems is a long-term responsibility. With a determination to evolve its products and come up with solutions that combine economic. social and environmental performance, Kersia is placing innovation and continuous improvement at the heart of its transformation. Bu developing new products, tools and forward-looking programmes, the Group aims to help its customers produce safe food in a more responsible and sustainable way.

### Our three major drivers for innovation



1. Sustainable chemistry and biotechnologies



2. Service expertise, TCO approach



3. Digital tools

### **Anticipating needs**

Backed by structured monitoring and effective recommendations, Kersia aims to help its customers anticipate future changes and contribute to progress throughout the food chain. Our R&D network relies in particular on solid, comprehensive international expertise, aimed at developing cuttingedge, high added-value technologies and formulations able to anticipate regulatory and societal changes (such as the 'no controversial substances' ranges), and guarantee the highest standards of food safety. Over the years, our group has demonstrated its ability to rapidly design, test and market new formulations. thanks to in-depth knowledge of its key customers and markets.

### Investing in biotechnology

Convinced of the need for a paradigm shift in food safety approaches, Kersia is banking on scientific innovation to provide alternative and complementary solutions, combining sustainable chemistry and new technologies.

With extensive experience in biotechnology, the group selects responsible bio-based surfactants from its suppliers.

These molecules offer the same quarantees of effectiveness as those derived from traditional chemical processes. By using bio-waste, they also make it possible to avoid using fossil carbon sources by relying on carbon already present in the atmosphere. At the same time, Kersia is drawing on the expertise of its Canadian R&D centre, which specialises in the use of micro-organisms and owns its own strains, to develop solutions aimed at increasing the degradation of organic matter in targeted applications in the catering industry. Complementary biotechnological solutions are also being implemented to reduce the use

of antibiotics in livestock farming. These include the development of feed supplements for animals and environmental products (litter, effluent) that promote both farm performance and animal welfare.

# Managing resources with digital technology

Kersia aims to take advantage of new digital technologies to develop new innovative services and support its customers on a daily basis in achieving their objectives. Artificial intelligence, big data, mobile applications or connected objects, whatever the field, the technologies deployed will allow in particular:

- To support the monitoring of technical teams in livestock farms, agri-food plants and the catering industry, to assess the performance and impact of the solutions implemented.
- To offer our customers a prevention approach based on predictive risk analysis, thanks to databases consolidated within the Group.
- To advise users on the optimal use of products, reducing the quantities used and other good hygiene practices.
- To better control the life cycle of product packaging, thanks to geolocation, for more efficient collection and recycling.

40



### Measuring and reducing our products' impact

Aware of the significant role played by raw materials and formulas in its products' environmental impact, our group is committed to transforming its offering through two major drivers, i.e., developing and promoting formulas with lower carbon intensity, environmental and social footprint, while reducing the volume of products used thanks to the development of its service expertise.

#### SUSTAINABILITY MATRIX

Designed as an internal tool for managing the transformation of our solutions portfolio, our sustainability matrix enables us to assess the level of sustainability of a product's composition. It is established on the basis of exclusion criteria (Substance of Very High Concern, carcinogenic, mutagenic, reprotoxic, persistent, bioaccumulative, etc.), aimed at confirming the eligibility of each formulation for a 'Green' rating. Integrated into our product database and development process, this tool provides us with a structured, transparent approach to undertaking reformulation projects and innovating with more sustainable solutions.

### **LIFE CYCLE ANALYSES**

With the aim of continually improving our solutions' environmental performance, in 2024 our innovation department launched simplified life cycle analyses on 79 formulas representative of our product portfolio. This methodology, recognised at European level, aims to assess our formulas' environmental impact throughout their life cycle, based on some fifteen environmental indicators. Gradually being rolled out across our entire portfolio, and complementing our sustainability matrix and our products' carbon footprint assessment, it thus aims to provide a systemic view of the environmental footprint of our solutions in order to better guide our innovation and R&D projects.

### Monetising our services

With expert technical teams close to customers, Kersia has over the years developed a comprehensive range of solutions prioritising the efficiency and optimisation of resources (water, energy, time, etc.). Building on this expertise, and keen to increase its resilience for the future while meeting customer demands, Kersia has now been exploring a new business model, maximising its social, environmental and financial performance. To this end, in 2024 we initiated the deployment of a billing model consisting of monetising more of our services in the food and beverage

This trend is gradually separating our financial performance from the notion of quantities, but presents new challenges in terms of change management, team dynamics and customer relations.

### Moving towards an economy of functionality

In 2024, as part of the '3PERF' project, Kersia embarked on a learning innovation programme focused on experimenting with new business models: the Economy of Functionality and Cooperation (EFC). With this model, our Group aims to go beyond providing products and services by placing greater importance on results and benefits for users, and thus contribute to the emergence of more responsible and sustainable business models.

Supported by ADEME in France, and tested on a limited number of activities (Food & Beverages) and locations (Spain, UK, Italy, Poland and Belgium), this programme thus aims to explore new approaches and bring out new offers, while anticipating market developments. By sharing experience, pooling knowledge and identifying best practices, our Group aims to step up its transformation and combine economic performance, job creation and preservation of the planet.

#### 9. Products that meet the criteria defined in our sustainable development policy, while offering equal or better performance than the other products in our portfolio. In particular, these products exclude substances recognised by regulations or society as having a negative impact on humans, animals, the environment and food safety.

### Joining forces with universities

### NORTHERN IRELAND



### Institute for Global Security, Belfast

Kersia has established a strategic partnership with the *'Institute for Global Security* at Queen's University Belfast, aimed at developing new biotechnological solutions relating to the management of internal and external microbiota on farms. With the aim of developing new, more sustainable formulas that improve animal health and welfare, this partnership will in particular enable us to benefit from the latest research and tools around the monitoring of microbiomes and their impact on pig, poultry and dairy farms.

#### FRANCE



#### University of Rennes 1 & ISCR

As part of the Cifre 10, scheme, Kersia has funded a thesis at the University of Rennes 1 on the cleaning of filtration membranes in the agri-food industry. A collaboration contract with the Institut des Sciences Chimiques de Rennes (ISCR) supports the laboratory in the development of methodologies to improve the efficiency and safety of cleaning products.

### University of Bretagne Sud

Since 2014, Kersia has forged a strong partnership with the Marine Biotechnology and Chemistry Laboratory at the University of Southern Brittany. Mostly focused on marine resources, the LBCM is notably developing models to better understand the relationships between hosts and pathogens. The expertise developed by the laboratory is thus helping to enrich the collaborative REZOLVE project, initiated in 2022 by Kersia with the LBCM and the Anses<sup>11</sup>HQPAP Unit, aimed at evaluating preventive solutions in the fight against zoonoses in poultry farms.

#### BELGIUM

### University of Mons - Chemistry of New Materials Department (SCMN)

The project uses molecular modelling to study the interactions between surfactants and glass surfaces. Simulations will select the most effective formulations using molecular mechanics and quantum chemistry techniques. The molecules will be chosen according to their chain length and their anionic or cationic function. The aim is to identify specific interactions and classify surfactants according to their performance, thereby establishing structure-property relationships to optimise formulations.

### University of Mons - Nanomaterials and Energy Physics Laboratory (LPNE)

The partnership with the Nanomaterials and Energy Physics Laboratory (LPNE) aims to carry out tribometry and surface tension measurements to assess the slippery and wettability properties of the formulations. These measurements will be used to refine the models after an initial screening, to select high-performance molecules and to rule out those that are less effective. The LPNE will analyse some 20 samples annually, with more targeted measurements in the second year to optimise the formulas.

### University of Liège - Products, Environment and Processes Laboratory (PEPs)

The partnership with ULiège's Chemical Engineering - PEPs department aims to carry out life cycle analyses (LCAs) to assess the environmental impact of 5 to 6 products, in accordance with ISO 14 040 and ISO 14 044 standards. These analuses, carried out using Simapro software and the Ecoinvent database, will be used to refine the formulations and select the most efficient ones. The laboratory will also carry out part of the Safe and Sustainability by Design (SSbD) analysis, possibly in collaboration with VITO. The results of the LCAs will be used to guide the eco-design of products, and training will be provided to adapt the studies and communicate

the results in 'green' marketing. A socioeconomic impact study will complete the analysis, incorporating Life Cycle Costing and social LCA criteria.

### **CANADA**



#### Laval University

As part of a strategic partnership established with Laval University in Canada, Kersia plays an active role in the MAPAQ Research Chair on Meat Quality and Safety (Musculo). Headed by Professor Linda Saucier, this chair aims to develop innovative strategies at all stages of food production to ensure the production of healthy, nutritious and safe meat. At the same time, Kersia is also collaborating with Professor Antony Vincent, a specialist in microbial genomics, to develop biotechnological strategies aimed at mitigating microbiological risks in farm animals.



Supervised by ANTR, the Association Nationale Recherche Technologie, the Conventions industrielles de formation par la recherche (Cifre) scheme enables a company
to receive financial assistance to recruit a young PhD student whose research work, supervised by a public research laboratory, will lead to the submission of a thesis.
 Hygiene and quality of poultry and pork products unit, carried by the national food, environmental and occupational health safety agency.



### **MY GREEN LAB CERTIFICATION (IRELAND)**

Strengthening our commitment to sustainability and operational efficiency

In 2024, our Wexford site in Ireland undertook Mu Green Lab certification, an international benchmark for sustainability practices within laboratories. This is notably recognised by the United Nations Race to Zero campaign as a key measure of progress towards a zero-carbon future. As part of the certification process, a dedicated team of My Green Lab Ambassadors was set up and then trained. After an initial assessment leading to a score of 46%, the gap analysis allowed for the consolidation of an action plan focused on training, waste reduction, recycling and green chemistry. Over a period of six months, the work carried out resulted in an impressive new score of 96%, demonstrating our teams' exceptional commitment. The benefits of this certification include increased collaboration and teamwork, significant waste reduction, cost savings, streamlined inventory and increased credibility with external stakeholders. Building on this initial success, the Wexford plant aims to continue its awareness-raising and continuous improvement approach, and initiate new projects dedicated to reducing water, energy and chemical consumption.

- Carol, Laboratory & Quality Supervisor



40%

of group turnover achieved on products eligible for the 'Green' score in 2027



**50**% in 2030

Select and favour innovation projects with 'Green' rating > 4 (on a scale from 0 to 7)\*

25%

(or more) of group turnover achieved as a service or feature by 2030

Reducing the amount of plastic packaging through reuse and recycling

Increasing the number of countries that have implemented a plastic packaging collection and recycling system to 8 countries by 2027

Increasing the quantities of water treated by a Kersia solution worldwide.



**RESULTS** 2024

33.5%

of Group turnover achieved on products eligible for the 'Green' score

69.4%

of innovation projects with 'Green' rating > 4

**5**%

of group turnover achieved in the form of services or functions

**52.7%** of IBCs 15.4% of drums 19.3% of drums

are collected empty after having been marketed and used by

**67**% of IBCs 56% of drums

bought via re-use.\*\*

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

59 billion

litres of water disinfected by AQUATABS in 2024, in collaboration with NGOs. governments and local communities

\*Methodology defined in the SUSTAINABILITY MATRIX paragraph.



<sup>\*\*</sup>Packaging marketed and used at least once, then collected and cleaned for reuse.

# Sustainable growth with our stakeholders



### Sustainable relationships with our stakeholder

employees trained in compliance issues by 2024 1,524

professional associations 15 with active involvement by Kersia

customer satisfaction rate 92% (in our latest survey)

### Acknowledging our commitments

**72/100** Ecovadis score

products with an ECOLABEL

new distinction received in 2024 with the ESG Transparency Award



### Ethics and compliance

As a trusted partner, Kersia aims to act with integrity and ethics, and conduct its business in an exemplaru manner. As part of the dual materiality analysis, business integrity issues have been classified as high impact and high risk for the Group. In this respect, we work daily to identify and prevent the risks inherent to our activities and strengthen our global compliance policy, for all its stakeholders.

### Putting ethics at the heart of our business

### Risk mapping

In order to identify the risks facing the Group, an initial mapping of corruption risks was carried out in 2019. This initial mapping enabled us to put in place a specific action plan designed to prevent these risks from occurring. This analysis, which meets French obligations under the 'Sapin II' law was a highlight of the Group's compliance programme and gave rise to the Code of Ethics.

A new risk map was carried out in 2024 to update the corruption risks facing the Group in light of its development since 2019. 206 employees and 16 stakeholders were surveyed. The results of this mapping will be unveiled during 2025 and an action plan relating to the new risks identified will then be deployed.

### Code of Ethics

Formalised in 2019 and then updated at the end of 2023 in light of internal and regulatory developments, our Code of Ethics forms the backbone of our compliance programme. This document has been approved bu the Executive Committee. It sets out the principles, rules and behaviour applicable to all employees,

as well as to customers, suppliers and other Group stakeholders in the day-today conduct of their business. Available in 20 languages, it is distributed to all our employees, regardless of their status (employee, temporary worker, trainee, etc.) and in all our markets and regions, through the Group's internet and intranet sites, on-site posters and annual distribution campaigns. It is also given to all new employees on their first day of employment. It is also shared by various means with all our customers and suppliers, who are required to respect it. It is communicated in our contractual clauses, our general terms and conditions of sale, our supplier charter and on the various websites of Group entities.

Consulting our Code of Ethics



### THE PRINCIPLES OF THE CODE OF ETHICS

### 200 **Respect of** individuals

- Respect for the rights of others and human rights as defined in the United Nations Universal Declaration of Human Rights, and in accordance with United Nations Guiding Principles on Business and Human Rights
- Ban on forced labour and child labour, in accordance with the standards adopted by the International Labour Organisation.
- Promotion of a healthy working environment, based on equality, diversity, non-discrimination and freedom from harassment.
- Compliance with measures guaranteeing the health, safety and security of people, with the implementation of specific safety rules and instructions, and ISO 45001 certification.
- Respect for intellectual and industrial property rights.
- Respect for confidentiality, protection of personal data and company data.
- Implementation of initiatives within the group to ensure **employee development**.



- Implementation of initiatives within the Group involving the reduction of the environmental impact of its activities and those of its customers, the reduction of industrial and environmental risks on its sites and the fight against climate change.



- Zero tolerance for breaches of probity.
- Ban on all acts of corruption, bribes and kickbacks.
- Ban on facilitation payments.
- Framework for practices relating to gifts and invitations.
- Employee awareness of patronage, sponsorship and lobbying activities that could conceal bribes or corruption. On this point, no political commitment has been declared.
- Raising awareness to the issue of conflicts of interest.
- Obligation to comply with the rules of competition law.



The Group has put in place reports on the fight against forced and child labour where regulations impose it as in Canada and the United Kingdom.



### Gift and Invitation Policy

As part of our anti-corruption programme, the gifts and entertainment policy requires particular attention, due to the delicate line between courtesy and corruption practices, depending on the culture in each country. This policy is designed to remind all Group employees of the potential risks inherent to this practice, by reminding them of the key concepts relating to acts of corruption and by defining clear rules applicable in this area. Gifts and invitations are strictly forbidden when:

- they are out of the professional context;
- they represent more than a reasonable value;
- they may appear likely to influence a business relationship or decision-making process.

Any gift or invitation must be offered or received by an employee with transparency vis-à-vis their line management.

The policy illustrates these rules with concrete examples

and lists the questions to ask in order to adopt the right behaviour. Traceability of practices is ensured through the accounts department for gifts and invitations offered, and using the declaration form for the ones received. The amounts above which gifts received must be declared (value greater than six times the Big Mac index) are also clearly defined.

This policy is regularly reiterated to those most affected and communicated to all employees on an annual basis.

Consulting our Gifts and Invitations Policy





### Ensuring our partners' compliance

Kersia has implemented a third-party assessment tool enabling it to check that these partners are not the subject of accusations and/or sanctions for acts violating ethical rules or laws and regulations. Third parties identified as being at risk are then examined by the Legal and Compliance Department and then by Comex, in order to decide what action to take on the relationship with that third party.

Today, 85% of the Group's customers and 50% of the Group's raw material suppliers are analysed by our third-party assessment tool. We are determined to improve these figures with the implementation of the new ERP common to all Group subsidiaries.

At present we do not audit our suppliers on issues related to ethical compliance.

### Protecting personal data

Concerned about respecting the privacy of its stakeholders, Kersia attaches particular importance to the processing of personal data. In this respect, the Group has put in place a Personal Data Protection Policy, available both to employees and to its external stakeholders, aimed at informing everyone about the processing of their data (purposes, data collected, legal basis, recipient and subcontractors, transfers, place and duration of storage, security measures put in place, etc.), their relative rights (right of access, modification, portability, etc.) and how to exercise these rights (dedicated website). In 2024, Kersia did not receive any requests from data subjects to exercise their rights.

In terms of IT security, the Group has also put in place a series of measures to ensure the protection of personal and company data against potential breaches such as leaks or cyber attacks (access control, firewalls, secure servers, authorisation management, data encryption and data anonymisation). Employee awareness-raising operations are regularly carried out through our e-learning platform.

### Training our employees on compliance

Training courses dedicated to various topics in our Compliance programme are sent to all employees with a professional email address, i.e., nearly 80% of the workforce (1,800 out of 2,280 employees). Training sessions are generally followed by questionnaires enabling employees to test their knowledge. At the same time, a presentation of the compliance programme is given to all new arrivals in key functions.

Today, we have not yet launched training on the Code of Ethics and other compliance policies, but 90% of Group employees who responded to the questionnaire on the effectiveness of the compliance programme in 2024, say they are aware of the Group's compliance policies. With nearly 500 responses, this questionnaire has enabled Kersia to ensure that the broad outlines of its programme are known and understood, and to highlight areas for further development. This questionnaire will be repeated every year.

In 2025, a new e-learning training format would also be launched, to increase awareness and communication on these subjects.

**87**%

**of employees** (on average) attend our compliance training courses (among those with access to them).





### **ALERT SYSTEM**

### Ensuring compliance with the Code of Ethics

Kersia has set up a whistleblowing system for reporting facts violating the Code of Ethics. Translated into 20 languages and available 24/7, it is accessible to all Group employees and, since 2023, to all our external stakeholders. Employees can access the link via the Kersia intranet, the Code of Ethics (available on the website, on the intranet and posted in the offices), or the welcome booklet for new employees. For stakeholders, the link is shared by various means, including contractual clauses, general terms and conditions of sale, supplier charters and websites (the link appears in the Code of Ethics, which is communicated to them by the various aforementioned means).

#### Ethics committee

The whistleblowing system is supported by an Ethics Committee made up of three members: two members of the Executive Committee, the Chairman and the Human Resources Director, and the Legal & Compliance Director. Independent of the management chain involved, the role of the Ethics Committee is to receive the alert, conduct an investigation and decide on the follow-up. Whistleblowers can also report directly to a member of Human Resources, a line manager, an employee representative or, more generally, a colleague.

### Accessing the alert system



### Alert procedure

A guide to using the platform is provided to assist any potential whistleblowers, and a procedure is also provided to remind whistleblowers of the channels available to them and detail the way in which the alert will be handled. Any alert received through the platform is processed as follows:

01

02

### Submitting an alert

The whistleblower fills out the form on the dedicated platform. They provide all the facts, information or documents in their possession. They choose to be anonymous or not.

They will receive an automatic notification to inform them that their alert has been taken into account and to send them their identifiers.

### **Notification from the Ethics Committee**

The Ethics Committee receives the alert.

### Confidentiality and protection

Kersia pays particular attention to the protection of the whistleblower, who may not be sanctioned or suffer reprisals as a result of reporting as long as the report is made in good faith. In accordance with the regulations, this protection is also extended to facilitators and third parties in contact with the whistleblower.

The platform, which complies with ISO 27 001 regulations, ensures strict confidentiality of the alert, thanks in particular to an encryption system and the absence of metadata collection. This confidentiality includes the nature of the alert, the identity of the whistleblower and exchanges with the Committee, with these exchanges taking place solely on the platform.

### Alerts received in 2024

In 2024, five alerts were received involving employment law matters, three using the whistleblowing system and two through human resources. After an average response time of 30 days, one of the internal investigations led to a dismissal. The other cases were not followed up, as the investigation could not be completed or the facts were not proven.

No alerts for corruption or environmental damage have been received. We remain attentive to this issue by raising employee awareness so that this figure reflects an absence of corruption and not a lack of knowledge of the rules.

05

03

04

### Analysis of admissibility

The Ethics Committee checks the admissibility of the alert.

If necessary, it requests additional information.

The whistleblower is informed if their report is deemed admissible and of the processing time.

The Ethics Committee exchanges with the whistleblower in order to grasp the entire situation.

### Closing the alert

When the case is closed (either because the alert is inadmissible or because it has been fully processed), it is archived on the platform in order to keep a record of the alert and its processing. However, all elements of the archived file are anonymised.

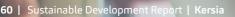
### Alert handling and investigation

It may call on other people (experts, staff representative bodies, etc.)

The Ethics Committee launches an internal investigation if necessary.

Depending on the outcome of the investigation, preventive or corrective actions will be taken.

Disciplinary measures may be imposed or legal action may be taken.



### **EVOLUTION OF THE COMPLIANCE PROGRAMME**

Although Kersia has never been the subject of a conviction, for corruption or even for a violation of personal data protection, Kersia is aware of the issues and seeks to continually improve its compliance programme:

### January 2019

### Creation of the personal data protection policy.

### June 2019

### Creation of the Code of Ethics.

### June/July 2019

### Creation of corruption risk mapping.

### October 2019

### Launch of the internal alert platform.

### November 2020

Creation of the gifts and invitations policy.

#### January 2021

### Third-party analysis platform launched.

### End of 2023

Sending out e-learning training courses, updating of the Code of Ethics, gifts and entertainment policy and whistleblowing documents.

### October 2024

Updating the personal data protection policy for employees and third parties.

### Late 2024/Early 2025

Updating the mapping of corruption risks and creation of a human rights risk map.



### Increasing

the number of employees trained in compliance topics

### Increasing

the number of employees trained in the Code of Ethics

### **Increasing**

the number of employees trained in the alert system

### Reducing

the average time taken to process reports

### Maintaining or improving

the results obtained in the questionnaire on the effectiveness of the compliance programme



**RESULTS** 2024

### 1,524

trained employees

### IN PROGRESS

Setting up a new e-learning training provider

**30** daus

### 90%

of Group employees responding to the questionnaire say they are aware of compliance policies



### Sustainable relationships with our stakeholders

Kersia shows a constant desire to develop relationships that are respectful and beneficial to all its stakeholders. Bu analysing levels of influence, existing dialogue and listening to expectations, we foster solid, lasting and mutually beneficial exchanges with our suppliers, partners and customers, and with all the communities surrounding us.

### **Suppliers**

In an ever-changing global economy, managing supply chain risks has become a strategic issue for companies. Whether it is a question of ethics, geopolitics or corporate social responsibility (CSR), our Group thus aims to adopt a proactive approach to guarantee ever more solid and sustainable supplier relationships. While the actions taken in recent years are bearing fruit in Europe, we continue to work actively to roll out our guidelines across the Group's various sites and locations.

### Traceability at the heart of our approach

In order to guarantee the traceability of raw materials and to ensure an optimum level of quality throughout its value chain, Kersia's ambition is to control the material/ manufacturer/country of manufacture combination on all its sites. Precise knowledge of manufacturing origins not only makes it possible to secure supplies but also to anticipate risks. By selecting transparent and reliable partners, our group fosters long-term collaborations based on trust, responsibility and performance, also offering us greater adaptability to market developments and geopolitical challenges.

### Supplier charter

Translated into several languages according to local needs, our Supplier Charter spells out the Group's expectations in terms of compliance with ethical, social and environmental standards and commitments, in its relations with its various suppliers and subcontractors. It includes:

- communicating the supplier's CSR approaches and progress;
- a CSR assessment and/or any audit carried out by the group;
- the promotion of CSR initiatives in the supplier's value chain;
- compliance with the International Labour Organisation standards, with zero tolerance for child and forced labour;
- actions aimed at reducing the impact on water;
- actions aimed at reducing pollution

### The choice of our partners: between flexibility and resilience

The rules for listing and delisting our suppliers are transparent and incorporate criteria consistent with our CSR strategy. With the ambition of reconciling performance, responsibility and compliance, Kersia selects suppliers that are both local and global. By favouring local partners, the Group aims to reduce its carbon footprint and improve its response time. At the same time, working with global suppliers enables the group to further secure its supplies across several geographical areas, and thus guarantee the continuity of its operations and its international growth.

### Assessing our suppliers: performance, responsibility and risk management

Beyond financial and procurement criteria alone, Kersia has developed a range of tools over the years to assess its suppliers' CSR compliance and commitments using supplier questionnaires, third-party assessment tool, audits.

To go even further, and with a view to increasing risk control and continuous improvement, in 2024 the Group also drew up a priority list of suppliers in the Europe zone who must undergo an assessment by the EcoVadis rating organisation. This tool enables the Group to assess the social and environmental commitments of these suppliers and to identify those who are the most reliable and most aligned with its values. On the strength of this significant advance, Kersia aims to continue rolling out this model and methodology to all its sites, while gradually expanding the number of suppliers involved.

### Clear and fair contracts for lasting relationships

An essential lever in defining and respecting our mutual commitments, the contracts put in place with suppliers include clauses linked to our compliance requirements and CSR standards. While today not all our purchases can be covered by a contract, we aim to frame our commercial agreements as much as possible, to promote ever more responsible and sustainable commercial practices.



### **Customers and partners**

The continuity of our activities is an essential guarantee of trust and sustainability for our current and potential customers. In this respect, all our teams are working to secure supplies of critical materials, improve service rates, particularly by the introduction of dedicated services (customer service), and increase communication and inter-site synergies. Throughout the year, local teams also organise events to share our commitments and local actions, and to gather information on our customers' expectations, particularly in terms of CSR.

### **Shareholders**

The shareholders of the Kersia Group (IK Partner, the 'Friends of Kersia<sup>6</sup>', management and employees of the Group) put CSR at the heart of their strategy by participating in various initiatives for sustainable finance. At the same time, since 2016, they have been supporting Kersia in a process of continuous improvement of its CSR performance through an annual on-site audit carried out by expert audit firms. Kersia shows a highly satisfactory level of performance on the topics of human capital, environmental management and relations with its external stakeholders. Each audit is also an opportunity for the group to develop and improve its various action plans.

6. The 'Friends of Kersia' group includes the founders of companies acquired by the Group, investors in the Group's business sectors and banks.

### **Employees**

Kersia makes it a point of honour to provide stable jobs worldwide. Mainly linked to fluctuations in activity in France, Ireland and Canada, temporary jobs, for their part, are entrusted to long-term partners, able to integrate the Group's changing needs, and respecting and ensuring respect for our commitments in terms of training and compliance with the Code of Ethics.

### Local communities

Our CSR delegates are regularly asked to take part in various local actions: conferences linked to CSR issues, business clubs, support for local associations (charitable, sporting, cultural, etc.). Each country participates independently in local life, as long as this is done around its industrial facilities and in line with the Group's strategy. Every year (whenever possible), Kersia also opens the doors of its industrial sites to employees' families, local residents and local authorities.

### **Professional associations**

As an active member of professional associations in its sector of activity, particularly in Europe, Brazil, and Canada, Kersia benefits from privileged contacts with the entire profession, public authorities, and consumer associations. Within technical committees, our experts share their skills and also keep abreast of regulatory developments and the expectations of our various stakeholders.



### **KERSIA x ASHOKA**

Supporting food security through social innovation

7th most influential NGO in the world according to thedotgood (formerly NGO Advisor), and a pioneer in social entrepreneurship, Ashoka has been identifying and supporting a network of 4,000 social innovators (Ashoka Fellows) in 98 countries.

Bringing the vision of a world where we are all actors of change in the general interest, its main mission is the profound transformation of society.
Through this NGO, Kersia pursues its mission by funding projects related to food safety.



70%

Minimum of raw materials purchased locally

(local = business zone: Europe, Americas, Africa, Asia, Oceania)

### Increasing

our presence in professional associations in our sectors of activity

90%

minimum **customer satisfaction** (questionnaire every 2 years)



RESULTS

70%

of raw materials purchased locally

15

trade associations

92%

customer satisfaction (2021-2022 questionnaire)

### **Acknowledging our commitments**

Committing to a CSR approach means asserting a clear determination to fully assume the impacts of its activities and to be part of a demanding sustainable development dynamic. True to its culture of rigour and continuous improvement - embodied in particular by the adoption of the ISO 9 001, 14 001 and 45 001 standards - the Group has chosen to have its CSR commitments assessed in accordance with recognised standards. This external recognition guarantees transparency and reinforces the credibility and improvement of our approach, while helping us to better communicate our progress to all our stakeholders.

### ISO certifications (in 2024)

- 13 triple certified sites
- 15 sites **ISO 14 001** certified
- 13 sites ISO 45 001 certified
- 21 sites ISO 9 001certified (+ 3 non-industrial entities)



### Certification of industrial sites

For many years, the majority of the Group's industrial sites have relied on demanding international certifications, in terms of quality (ISO 9001), safety of people and facilities (OHSAS 18001/ISO 45001), or the environment (ISO 14001).

These references provide a structured framework for deploying a continuous improvement approach, based on a rigorous methodology. Internal and external audits are carried out every year to assess the performance of management systems, attest to their effectiveness and guarantee that QHSE issues are under control on all sites. To steer this approach and encourage the sharing of best practices, common indicators are monitored across the Group. They provide a clear and comparable overview:

- Production rate, customer complaints and monthly noncompliance rate (for production sites), enabling precise monitoring of complaints per quantity produced, non-compliant quantities and their treatment (recycling, destruction).
- Absenteeism rate
- Ability to deliver on time and in quantity

As part of its drive to raise standards, the Group now aims to roll out a QHSE best practice reference system and secure triple certification on all its integrated industrial sites (excluding joint ventures) within three years.

In 2024, the emphasis was also put on creating new tools and departments dedicated to customer relations (Integrated Business Planning, Customer Service), aimed at optimising the flow of exchanges and providing relevant responses as quickly as possible.

### 'Committed CSR' label

Since 2020, Kersia France has been renewing the 'Engagé RSE' label awarded by Afnor every 18 months. This process is based on the ISO 26000 guidelines, organised around five areas of commitment and 22 criteria, guaranteeing that our CSR approach complies with current regulations as well as best professional practices.

The recent confirmation of our certification at level 3 out of 4, secured during the January 2024 audit, encourages us to continue our efforts with the ambition of reaching exemplary status as soon as possible, i.e., the highest level (4/4).



### Certification of products

As societal expectations evolve in step with scientific advances, the elimination of controversial substances and of hazardous chemical residues have become essential requirements, in the same way as microbiological control. To meet these challenges, Kersia is committed to developing certified products (ECOLABEL EU, Nordic, etc.), recognised as being more respectful of environment and health.

### Responsible Care Charter

Since 2008, Kersia has adhered to the 'Responsible Care' charter, as part of the global commitments of the chemical industry. This voluntary initiative, deployed in more than 60 countries, aims to promote a corporate culture based on continuous improvement and the pursuit of excellence in environmental, health and safety issues. Every two years, the Group reconfirms its commitment by validating its performance on a set of indicators, through a platform shared by the entire industry.



### ESG Transparency Award

In 2024, Kersia was awarded the ESG Transparency Award, which recognises organisations that have already committed to greater social responsibility and implemented forward-looking sustainability concepts in their corporate strategies. Kersia received the award for excellence in transparency.



72/100

Minimum score to obtain in our Ecovadis assessment

### **Increasing**

the number of ECOLABEL products

### **Ecovadis**

For several years,
Kersia has been assessed
by the EcoVadis rating organisation,
on its commitments to environmental
and social responsibility, ethics
and responsible purchasing.

ecovadis

This approach establishes a high level of transparency through rigorous annual assessments, enabling us to measure our progress and define targeted action plans.

Over the last few years, coordinated by the CSR and HR departments, the CSR, HR, Legal, QHSE and Purchasing departments, the Group has moved from a score of 66/100 in 2022 to 72/100 in 2023.

This progress demonstrates our ability to transform our commitments into tangible results, and encourages us to continue our drive for improvement and excellence, all the way to achieving a platinum medal.





72/100

(France scope)

9

ecolabelled products



# Acknowledgements Kersia thanks

- The contributors who enable us to follow the process on a daily basis.
- The staff who kindly shared their local projects.
- Members of the CSR Operating Committee.
- CSR delegates and ambassadors.

  Committed & Different from all countries.
- The editorial board.
- Our customers, shareholders, suppliers, partners, who support us with their respective expertise in this process.
- The Cabinet de Saint Front and the Patte Blanche agency for their support in creating this report.
- The supervisory board and the executive committee, who have placed the programme *Act For A Positive Impact* at the heart of the Group's strategy.

And all the people we meet throughout the year who contribute alongside us to improving our Group's social and environmental impact every day!



As we circulate this report (August 2025), we are pleased to announce that Kersia is pursuing its ambition to become the world leader in food safety by consolidating its international presence. We have acquired a majority stake in the Greek company Ikochimiki, a leading player in the biosafety solutions market for the agri-food and catering industries (April 2025). At the same time, we entered into a strategic partnership with Beta Procesos in Mexico, a manufacturer and distributor of detergents and disinfectants for the food and catering industries (April 2025).

Finally, we signed an acquisition agreement in the United States and the UK in the field of biosafety for livestock farms.

Through these strategic partnerships, we will be able to step up the development of innovative and sustainable solutions, while strengthening our responsibility to all our stakeholders. We will continue to work closely with our new partners to ensure sustainable and responsible practices at every stage of our value chain.

We are confident that these new skills and resources will enable us to meet future challenges and continue to offer high-quality solutions that meet our customers' needs and contribute to a more sustainable future.

Thank you all for your commitment and your ongoing support..

Sincerely, CSR Department



Isabelle Demoment CSR Director



**Gary Maillier** CSR Project Manage

### **Appendices**

### Methodological note for calculating the carbon balance

### Context and evolution of the approach

The Kersia Group has been calculating its greenhouse gas (GHG) emissions since 2019, with a gradual expansion of the scope and accuracy of the data.

### 2019-2020

Initial estimates of direct (Scope 1) and indirect energy-related (Scope 2) emissions.

#### May 2021

Adherence to the ACT Pas-à-Pas scheme (ADEME), with support by ECO2 Initiative, an accredited consultancy firm.

Completion of the first full GHG assessment (Scopes 1, 2 and 3) for 2021.

### June 2023

GHG balance for 2022

### July 2024

Adoption of the Sweep platform for collecting and calculating carbon data. GHG balance for 2023

### July-December 2024

Analysis of 2023 data by SBTi as part of the validation of decarbonisation targets.

### Organisational scope

The scope of the Carbon Footprint 2023 covers all the Group's consolidated entities, including the latest acquisitions:

- Klenzan (China)
- Prodhynet (France)

New entities will be included in this scope depending on the Group's organisational development.

### Scope of emissions

### Scope 1

Direct emissions generated bu the Group's activities (mobile combustion - vehicles, stationary combustion - boilers, etc.).

#### Scope 2

Indirect emissions linked to the purchase of electricity, heat or steam.

Other indirect emissions (purchases of goods and services, transport of goods, use of products sold, business travel, etc.).

Excluded Scope 3 categories (some GHGP items not measurable to date)

- 3.8 Upstream leased assets
- 3.11 Use of products sold
- 3.13 Downstream leased assets

### Gathering and calculation methodology

#### Data sources

Internal questionnaires and reports, supplier bases. Physical data = 97%, Monetary data = 3%

### Primary data compared to estimates ratio

- Primary data: 60%
- Estimates and extrapolations: 40%

### Governance and quality control

The information circuit and validation circuit involves:

- · In-house teams (CSR department, finance, quality, production, purchasing)
- · Network of internal contributors, present in each location
- External firm ECO<sub>2</sub> Initiative for the review and validation of data and results

### Results for the reference year 2023

Scopes 1 and 2 emissions 11,220 tonnes CO<sub>2</sub>e

### Scope 3 emissions

511,710 tonnes CO<sub>2</sub>e

### Carbon intensity

(total emissions/sales) 950.7 tCO<sub>2</sub>e/€M

### Limits and areas for improvement

- Some data is missing or requires consolidation.
- · Continued efforts to improve accuracy and reduce the proportion of estimates.
- Strengthening Scope 3 to cover new categories.



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