



STÉARINERIE DUBOIS

Activity report, social & environmental performance

2025 – 2026



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Navigating complexity: turning turbulence into a sustainable path



HERVÉ GONDRAND
Chief Executive Officer

As I write, our company - like so many others - is operating in a context of multiple crises that are disrupting our reference points and testing our capacity to adapt. As an industrial company, we depend on both accessible energy and fluid supply chains: two pillars now exposed to the geopolitical, economic and climatic tensions that mark the start of 2026.

But these turbulent times also open up opportunities. They remind us that the transition is no longer an option and that, paradoxically, it presents an opportunity to accelerate the decarbonisation of our activities and to sustainably reduce our dependence on fossil fuels.

Stéarinerie Dubois has already embarked on this path, and the current situation could create the conditions for collective resilience. That is why our vision for 2050 is based on our company's leading role in decarbonising its value chain.

In 2050, Stéarinerie Dubois will be a key player in sustainable oleochemistry, a pioneer of a resilient circular economy, transforming its processes, procurement and logistics to minimise its environmental footprint and actively contribute to reducing the emissions of its customers and partners.

Finally, I wish to reaffirm here my strong support for anti-corruption policies. In an uncertain environment, integrity remains our compass. I am fully committed to ensuring a clear framework, robust rules and an environment where everyone can act with confidence, convinced that compliance and ethics are essential to our sustainable performance.

In this demanding context, I warmly thank all our teams. Change can only take place with the women and men who make up the company: it is your mobilisation that turns our ambitions into tangible results.

STÉARINERIE DUBOIS

A French expert in ester production

Trends in the ingredient chemistry sector

Greater disclosure of ingredients, their function and safety

Bio-based chemistry is emerging as a future sector

Our resources

Finance

- > Family shareholding
- > Independence

Infrastructure

- > An international presence
- > A new laboratory under construction
- > An application laboratory near Poitiers
- > A present and responsive sales department
- > ISO 14001:2015 certification



Human

- > A strengthened health and safety policy
- > A dynamic training plan
- > Promoting diversity

Immaterial

- > A team in charge of R&D
- > Acceleration of the R&D application
- > A regulatory & REACH team at the service of product safety
- > Some digitalized processes

Relational Ecosystem

- > Responsible Purchasing
- > Products designed with customers
- > An ethical charter governing professional practices



Responsible Care®
OUR COMMITMENT TO SUSTAINABILITY

Across its different business sectors, Stéarinerie Dubois is a global reference in technological fats and oils



For the cosmetics industry
53.6%
of turnover



For the agri-food industry
10.3%
of turnover



Climate change and
impacts on value chains

Regulation is driving
transparency

AI, a laboratory tool and a
driver of job transformation



For the pharmaceutical
industry
25.4%
of turnover



For functional
specialties
10.7%
of turnover

Our sustainable value creation

Finance

- > Turnover €92 million
- > 63% of turnover through export sales



Organisation/Means/Resources

- > EcoVadis Platinum 89/100
- > To manufacture 1 kg of finished product:
 - 3.05 litres of mains water
 - 2.49 kWh of energy
- > With emissions of 362 g of CO₂⁽¹⁾ equivalent and 200 g of waste produced
- > Waste recovery rate: 99% in 2025
- > Conducting a Scope 3 carbon assessment



Human

- > 2 accidents at work in 2025



Immaterial

- > DUB ESTOLINE®
- > PAN OIL LEADER RS 9000 WAG
- > STELLIESTERS DES®
- > STELLIESTERS ISIP®
- > DUB INFINITE®



Relational Ecosystem

- > Partners including the CDP
- > Authorized Economic Operator (AEO) status, enabling us to facilitate deployment in the Export market.



(1) Scope 1 and 2, in accordance with regulations. GHG Protocol Methodology.

Company profile

Created over 200 years ago, Stéarinerie Dubois is a family-run business with an international dimension. As an expert in lipids, it designs, manufactures and markets emulsifiers, solubilising agents and emollients for cosmetic, pharmaceutical, food and industrial applications.

Thanks to its industrial expertise, ongoing innovation and respectful approach to people and the environment, it aims to be one of the world's leaders in technical lipids in its sectors of activity.

The production site is located in the department of Indre, in the heart of the Brenne Regional Park. A new building has been added to our facilities; since July 2025 it has housed the quality control and research & development laboratories.

Since 2020, the company has also had a FabLab located near Futuroscope in Poitiers. This facility welcomes all stakeholders to innovate and co-develop: a concrete way of working as closely as possible to customers' expectations.

The Boulogne-Billancourt site, which is close to Paris, is home to tertiary activities such as sales, purchasing and regulatory affairs. Finally, Stéarinerie Dubois has a subsidiary in Shanghai.

The family shareholding and governance model ensure that our values are upheld on a day-to-day basis and that the company has a long-term future.



Our governance

●
**Internal
governance
bodies**

●
**Governance of
the sustainability
policy**

●
**Sustainability governance
reference framework**

Our governance

The Board of Directors has four members; two members from the founding family and two people who bring their own expertise (industrial and financial respectively) to the table.

Hervé Gondrand, General Manager, is responsible for sustainability issues.

The Board meets twice a year, including one session at the factory, to encourage immersion in the day-to-day running of the business and direct exchanges with employees.

Board of Directors

Management Committee

Our company is managed by a six-member Management Committee: the General Manager, the Executive General Manager, the Sales Director, the Information Systems Director, the Plant Director and the Purchasing Director.

The Management Committee meets regularly to define strategic orientations, monitor economic, social and environmental performance and approve the main operational decisions.

The diversity of the profiles of the members of the Management Committee helps to ensure that all the company's sustainability and ethical issues are taken into account and managed collectively. It is overseen by the Executive General Manager, to whom the Projects & CSR Director reports directly.

Leadership team

The Leadership team is made up of members of the Management Committee and key company managers: Deputy Plant Director, Management Controller, Safety Coordinator, Energy and Environment Coordinator, Quality Manager, HR Manager, R&D and Innovation Managers, Sales Area and Sector Managers, S&OP Manager, Regulatory Manager, Projects & CSR Director.

Like the Management Committee, the Leadership Team is responsible for CSR issues, with the Projects & CSR Director playing a key role.

Governance of the sustainability policy

The governance of Stéarinerie Dubois stands out for its systematic integration of international best practice in CSR, ethics and sustainable development, with transparency and a continuous improvement approach that fully meets the expectations of the GRI, VSME, EcoVadis and CDP standards.

Fully integrated into the company's long-term vision through the '7+ Generations for 2050' plan, sustainability influences the company's investment, innovation and partnership decisions.

Strategic direction is validated at the highest level, in particular for responsible purchasing, ethics, climate and human rights policies. Key policies are publicly accessible and regularly updated, with explicit validation by management.

Sustainability governance is provided by members of the executive management team, plant managers and support functions (human resources, purchasing, CSR, regulatory affairs). They guide the sustainability strategy and ensure that it is implemented consistently across all departments. They monitor environmental, social and ethical commitments at all levels of the organisation.

Our value creation

Stéarinerie Dubois takes action to improve economic, social and environmental conditions throughout its value chain. The company is adopting a resilience approach to its business model based on 5 pillars:

- > Mobilising skilled resources
- > Organising efficient and innovative processes
- > Generating value for customers
- > Driving the value chain
- > Establishing and maintaining partnerships.

Our cyber security

Stéarinerie Dubois implements good information security practices to protect the availability, integrity and confidentiality of data in compliance with current regulations, including the General Data Protection Regulation (GDPR). It implements cyber security policies and measures to protect its servers, networks and programmes. Finally, it regularly trains its teams on emerging threats and good individual cyber security practices. For the future, artificial intelligence — uses, best practices, risks and ethical issues raised — is fully integrated into this training programme.



Sustainability governance reference framework

Committing to the UN's Sustainable Development Goals (SDGs)

Respect for human rights and the environment is a fundamental value for our company. Alongside its stakeholders, Stéarinerie Dubois is committed to the Sustainable Development Goals (SDGs) defined by the United Nations, which form the basis of CSR (Corporate Social Responsibility).

The United Nations Global Compact encourages companies around the world to integrate principles relating to human rights, international labour standards, the environment and the fight against corruption.

This strategy pursues the 17 Sustainable Development Goals, enabling stakeholders to focus their commitments and take action as close as possible to where their impacts lie.

However, each objective is linked to and/or influences others — interlocking relationships and interdependencies that were formalised in 2024 by the Global Compact's 2030 Agenda. It had prioritised five areas of action identified for their potential to accelerate progress towards achieving the 17 Sustainable Development Goals: gender equality, climate action, living wage, water resilience, finance and investment.

Stéarinerie Dubois fully integrates these workstreams into its policies and strategic decisions.

Since then, the UN Global Compact has developed and presented its 2026-2030 Strategy, "a five-year plan to help companies translate their sustainability ambitions into concrete results and systemic change, in the face of increasing climate, social and geopolitical pressures" (1).

To enable companies to 'move from commitment to impact', the strategy sets out 3 priority areas:

- > enable action
- > catalyse collective action
- > strengthen the economic relevance of these commitments.

(1) <https://unglobalcompact.org/news/un-global-compact-unveils-2026-2030-strategy-turn-corporate-ambition-action>



Annual Anti-Corruption Training

A global approach to business ethics

France has strengthened its legislative arsenal against corruption with the Sapin 2 Act and the Wasserman Act of September 2022. It now has a French Anti-Corruption Agency and requires companies with more than 500 employees and a turnover of over €100 million to implement anti-corruption programmes.

In 2019, as part of our commitment to the Global Compact to fight corruption, we introduced a prevention policy, integrated into our CSR strategy. Our Executive Committee received awareness training on corruption prevention from experts. Risk mapping, carried out internally by a specially trained employee, has enabled us to analyse processes and identify the departments and staff at risk. Since 2021 they have received annual training.

Since January 2022, our Director of Projects and CSR has also been certified as an ISO 37001 audit manager.

In 2022, we deployed the various anti-corruption tools set out in our action plan, such as the gifts and hospitality procedures, as well as philanthropy and sponsorship. A new code of conduct was introduced on 1 January 2023. We also have implemented a conflict of interest procedure in 2024.

At the same time, we ask our contracting partners to commit to our sustainable sourcing policy. We also ask our distribution partners to commit to our ethics charter, revised in the first half of 2025.

Annual anti-corruption training

The annual anti-corruption training brought together both staff exposed to risk and those not exposed. The objective was also to raise awareness among internal teams at different hierarchical levels about various issues, including conflicts of interest.

Update and strengthen our double materiality analysis

Despite the 'Stop the clock' Directive of the Omnibus package, under which Stéarinerie Dubois was no longer eligible for CSRD, at the beginning of 2025 we carried out an initial double materiality analysis, in accordance with the principles outlined in ESRS 1 (European Sustainability Reporting Standards) of the CSRD (Corporate Sustainability Reporting Directive).

This first version has since been enriched with the results of our stakeholder consultation.

This analysis enables us to fine-tune our CSR strategy and to direct our efforts based on an in-depth understanding of our sustainability challenges. It ensures that non-financial reporting focuses on the issues that are most relevant to our organisation and our stakeholders.

Improving our non-financial communication

This 8th edition of Stéarinerie Dubois' voluntary communication on its activities, social and environmental performance has been enriched on the basis of the findings of the double materiality analysis and reporting standards.

This effort to standardise our non-financial report, which is a corollary of the structuring of our CSR policy, enables us to optimise the formalisation of the commitments that we have taken and implemented for several years regarding respect for the environment, ethics and social impacts.



Results of our double materiality analysis

Our first double materiality analysis, carried out in accordance with the principles described in the ERS1, highlighted our material challenges, which are currently divided into ten themes presented below.

To complete the dialogue with stakeholders, a consultation is currently being analyzed to check the alignment of the observations and use them to collect suggestions from them.

ESRS	Theme	Material stakes	Double Materiality Score
E1	Climate change	Mitigation & adaptation	*****
E2	Pollution	Air, water, soil, microplastics, substances of concern	***
E3	Water	Consumption, withdrawals, discharges	*****
E4	Biodiversity & ecosystems	Deforestation, agricultural sectors, species	***
E5	Circular economy	Incoming resources	*****
		Outgoing resources: waste, effluent, recycling	*****
		New products: innovation, eco-design, diversification	*****
S1	Working conditions	Health, safety, equality, social dialogue	*****
S2	Value chain	Human rights, decent wages, audits	***
S3	Local communities	Water, soil impact, safety	**
S4	Consumers & end users	Security, information, innovation	**
G1	ESG governance/steering	Culture, ethics, transparency, anti-corruption, whistleblowing	*****
	Supplier relationship management	Sourcing, traceability, compliance, audits	*****

Significant ** High *** Critical *****

Right to raise an alert

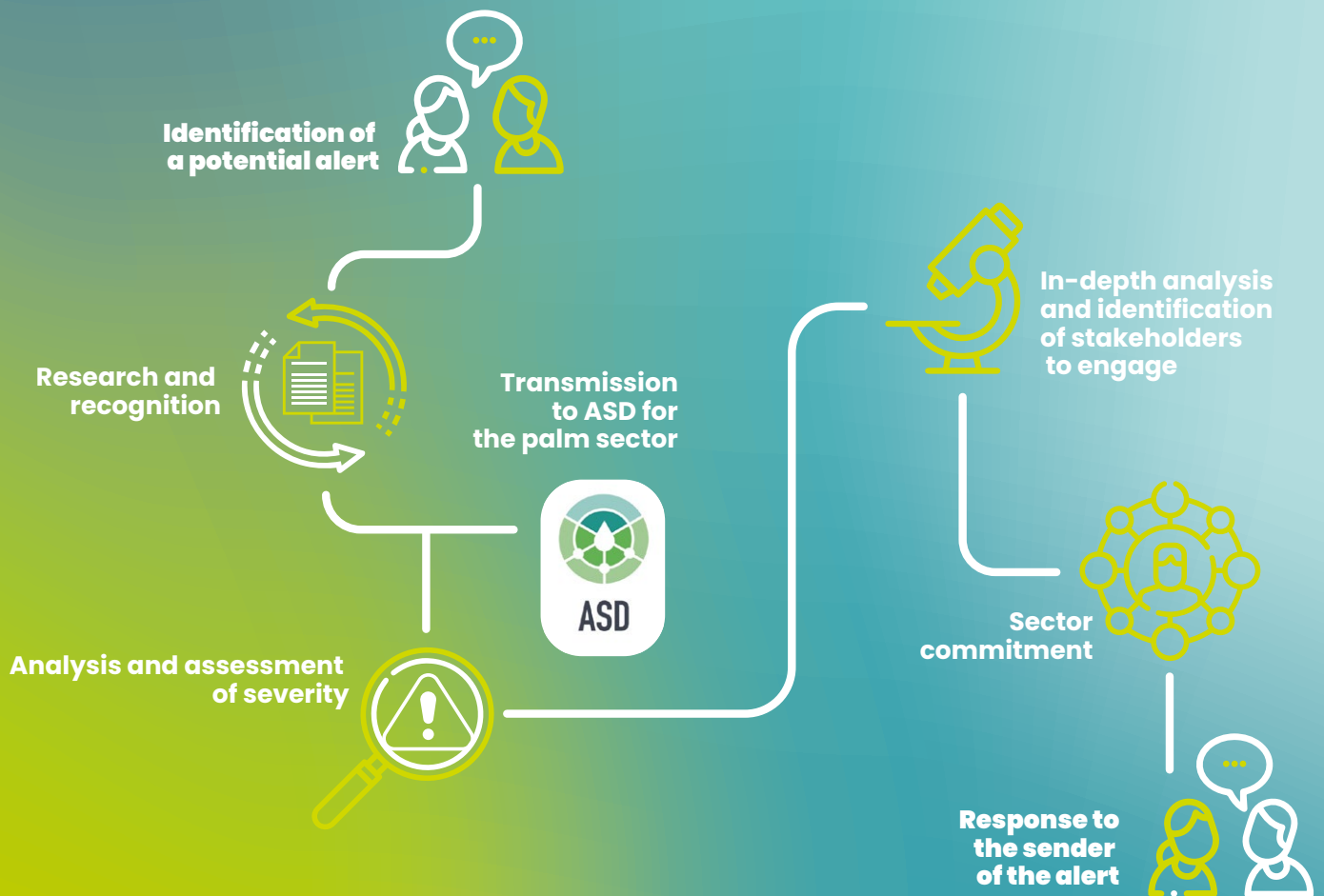
The protection of whistleblowers is ensured through our dedicated DUBOIS ETHICS LINE, accessible via a mobile application that guarantees the anonymity of our employees. The absence of reprisals is formalised in our internal code of conduct as well as in our internal regulations. Furthermore, external stakeholders have a specific channel to submit their alerts: grievance@stearinerie-dubois.com

Reports submitted by external stakeholders, particularly when they concern violations of human rights, are handled through a dedicated

process. Our commitment to human rights across our entire value chain is based on a proactive system: depending on the sector concerned, the investigation is carried out entirely by our teams or, for the palm sector, entrusted to the task force of an external entity (Action for Sustainable Derivatives). In the latter case, the third-party organisation represents several suppliers as part of a collective approach aimed at strengthening impact and responsiveness upstream in the sector.



Our grievances management procedure



2025 in brief

The data presented in this document are consolidated at the level of the legal entity Stéarinerie Dubois.



89/100

With a 13-point improvement compared with 2024, Stéarinerie Dubois received the Platinum medal.

The company's progress across all pillars enabled it to move up after seven consecutive years recognised by the Gold medal.

This new result reflects the progress made, notably on the social and human rights pillar. Closely following are our advances in energy and the environment, and the full-time appointment of a Coordinator that has helped structure our actions and accelerate our results. Finally, the continuous improvement of our ethical approach and of our procurement management have also contributed to our progress.

The EcoVadis rating is internationally recognised; it evaluates companies on four pillars: environmental; social and human rights; ethics; and responsible purchasing. This means that Stéarinerie Dubois is able to share its results with customers all over the world.

Our company has been voluntarily participating in this assessment process since 2015.

CDP Disclosure

Since 2012, the company has voluntarily participated in this assessment, providing comprehensive responses to the full questionnaire each year as part of its commitment to transparency and continuous improvement.

For the 13th consecutive year, Stéarinerie Dubois has had its environmental performance assessed by the Carbon Disclosure Project (CDP). We received a BBB rating for the climate, forest and water themes. The integration of the methodology and our analysis of dependencies, impacts, risks and opportunities undertaken in 2024-2025 helped us to make progress.

By adopting the CDP approach, we undertake to disclose this score, which assesses our environmental ambitions, actions and results, to our customers.

We also work closely with our suppliers to encourage them to report on their environmental footprint reduction policy through the CDP Supply Chain's Climate, Forest and Water modules.



A laboratory tailored for the industrial future of Stéarinerie Dubois

With its 1,500 m² of space and a €6 million investment, the new R&D / Quality laboratory marks a decisive milestone in the development trajectory of the Stéarinerie Dubois.

This modern building reflects a strong determination: to provide the teams with a state-of-the-art facility, both to innovate, ensure product quality and collaborate with scientific partners. It will strengthen synergies between innovation, R&D, production and quality control, and host researchers, apprentices and external partners, in a spirit of collaborative innovation.

'If you're going to invest, you might as well do it properly!'
This new laboratory is built for the future: a top-tier workplace serving our industrial ambition, our commitment to quality and our drive for innovation.
'It provides an exceptional working environment for our teams'

HERVÉ PLESSIX
Executive General Manager



Stéarinerie Dubois won the 3rd prize for formulation at Cosmetagora 2025

Our winning product is a "highlighter" which makes the skin shimmer and is based on an original, lightweight formulation containing our star esters.



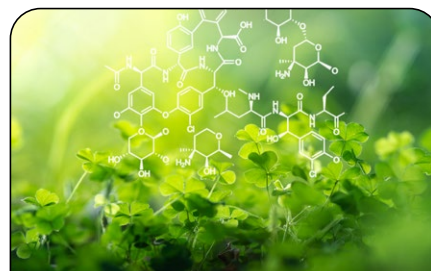
Stéarinerie Dubois nominated for the Responsible Care 2025 awards

Nominated in the 'Societal' category for the project on soil regeneration and the transition to more sustainable, resilient agriculture that we are implementing by financially supporting a family-run farm via our partner ReSoil.



Collective volume 'Biomimetics and bio-inspiration in cosmetics: towards a sustainable revolution'

Our R&D has put pen to paper: Christina Chao, R&D Manager, and Fabien Merlaud, R&D Application Manager, both contributed to the writing of this book, under the coordination of Aina Queiroz. A publication by Cosmetic Valley Editions.



Symposium "Plant-based Chemistry, a catalyst for economic renewal in local territories"

Event organised by the Plant-based Chemistry Association.

As part of a panel discussion on financing and support strategies, Hervé Plessix, Deputy CEO of Stéarinerie Dubois, shared our company's experience and presented its economic impact on its region.



IFSCC Congress 2025 in Cannes

Nathalie Loubat, our Head of Cosmetics Division Marketing and Sales, a member of the jury for the Sustainability Challenge, sponsored by L'Oréal. Recognition of our commitment to sustainable cosmetics.

Involving everyone in climate action and embracing new challenges



HERVÉ PLESSIX
Executive General Manager

As I formalise the 2025 report, I recognise how far Stéarinerie Dubois has come in its CSR approach. Today we put our strategy into practice, in accordance with our policies and by implementing robust roadmaps.

CSR has gradually permeated every level of our organisation, becoming an integral part of our business model.

We are thus reducing the carbon footprint of our production facilities and preparing our processes for forthcoming challenges. Our commitment to the ACT Pas à Pas initiative has allowed us to define realistic decarbonisation targets and to develop a decarbonisation plan currently being finalised. Continuing this work, in 2026 we will launch an ambitious project to reduce our water consumption.

Our long-standing investment in collective initiatives contributes to the sustainability of our strategic supply chains and to the traceability of our raw materials. This commitment enables us to source certified commodities.

We have also reinforced our responsible procurement policy, notably in the areas of energy and packaging.

We strengthen our corporate structures through significant and ongoing investment in R&D, innovation, regulatory affairs and information systems. The work we carry out in these various areas directly contributes to the robustness of our model and to its adaptability.

They also ensure the satisfaction of our clients, with whom we consolidate our relationships by favouring long-term partnerships founded on trust, continuity and the creation of shared value.

Finally, we support the commitment of our employees, notably through skills development and the continuous improvement of working conditions. In 2025, we thus invested in new laboratories and relocated our Île-de-France teams to new premises.

In an international context that is increasingly fluid and uncertain, prioritising resilience and robustness constitutes an essential lever for the sustainable performance of our company.



Driving a responsible value chain

With extreme meteorological events and severe droughts in France and around the world, 2024 and 2025 confirmed that climate change is accelerating. For an industrial company whose raw materials come from all over the world, this means that we need to continually strengthen our commitment to the climate, both in terms of mitigation and adaptation, and in terms of protecting biodiversity.



Interview with Cléber de Morais

Procurement Director

Which element of your procurement strategy stood out in 2025?

In 2025, we adopted a more technical approach to our energy procurement and negotiated a biogas supply, a lever for accelerating our decarbonisation. Indeed, produced from the fermentation of organic waste, biogas is considered CO₂-neutral.

From early 2026, part of the production at our Scoury plant will rely 100% on this decarbonised energy. Transitioning the entire operation is more complex to implement; the investment is larger and will therefore take more time.

How do you work with your suppliers?

We fully integrate ESG criteria into our procurement. Today, our "top suppliers" are committed; they have robust decarbonisation trajectories and strong results in assessments such as EcoVadis and CDP.

Furthermore, we rely on the CDP Supply Chain to underpin our selection. Thanks to this tool, we ask our suppliers to define their CSR ambitions and to report on their progress. Indeed, we consider ourselves responsible for their commitment, and we strive to be proactive in making proposals and encourage them to improve transparency and foster innovation.

Finally, regarding the palm oil supply chain, we tightened our requirements for "poor performers" and excluded suppliers who did not respond to the Association for Sustainable Derivatives (ASD) annual investigation because we could not evaluate them against our criteria.

What is your vision for the implementation of the EU Deforestation Regulation (EUDR)?

The RSPO Mass Balance will be challenged by the EU Deforestation Regulation (EUDR). Indeed, only "RSPO Segregated" - which is based on a supply chain model described as "identity preserved", meaning no mixing and fully traceable - meets the requirements of this regulation. However, the quantities covered by this certification are falling short; Europe alone will absorb the entire production.

In my view, the palm oil derivatives market will reorganise and structure itself around campaigns under the EU Deforestation Regulation (EUDR). Procurement strategies will need to evolve to adapt to this new market and, within Stéarinerie Dubois, we are preparing for this change. We remain committed to supplying our customers with products made from raw materials that are both responsible and competitive.

Beyond regulatory compliance, we are convinced that the sustainable transformation of supply chains requires support for upstream sectors. We therefore wish to strengthen our support for good agricultural practices, in particular those that contribute to soil preservation, the protection of biodiversity and the reduction of greenhouse gas emissions.

Furthermore, our responsible procurement approach aims to identify supply chains presenting environmental and/or human rights risks in order to establish, with our partners, appropriate support and improvement plans. The objective is not solely to assess or exclude, but also to contribute to the continuous improvement of practices by promoting transparency, dialogue and the development of sustainable solutions on the ground.



Committed to the climate and forests, we contribute to transforming value chains

Since establishing its climate policy in 2020, Stéarinerie Dubois has reaffirmed its determination to contribute significantly to environmental and social progress. Central to its CSR strategy and aligned with the United Nations Sustainable Development Goals (SDGs), this commitment is implemented through targeted actions for people, natural ecosystems and the climate, both within its production operations and across its value chains with suppliers.

Our procurement of plant-based raw materials is governed by a rigorous sustainable sourcing policy. Stéarinerie Dubois pursues its commitments to zero-deforestation and no-forest degradation, in line with its NDPE policy⁽¹⁾ (No Deforestation, No Peat, No Exploitation) and the requirements of the EU regulation on deforestation and forest degradation (EUDR).

This vigilance extends to all commodities sourced within our plant-based and synthetic value chains, to ensure effective management of risks related to deforestation.

Sustainable sourcing policy

Our sustainable sourcing policy defines the ethical requirements we set for our suppliers and which we ask them to adhere to.

Our general terms and conditions of purchase also include an ethical clause, which formalises the protection of human rights and the environment, as well as the fight against corruption and money laundering.

(1) <https://www.stearinerie-dubois.com/wp-content/uploads/2026/07/NDPE-Palm-Oil-Policy-June30-2026.pdf>

Our Sustainable sourcing policy

ENVIRONMENT

BIODIVERSITY

Comply with Access to Benefit Sharing obligations under the Nagoya Protocol, the applicable rules regarding the country of origin of raw materials and the applicable rules under Regulation (EU) No 511/2014.

REACH

Promote products that are safe for people and the environment and comply with REACH regulations.

ZERO DEFORESTATION

Implement measures to reduce the environmental impact of manufactured products throughout their life cycle and ensure that none of them contribute to deforestation.

GOOD AGRO-ECOLOGICAL PRACTICES

Develop good crop management practices, including a zero burning and fire prevention policy.

GHG REDUCTION

Reduce the carbon footprint by adopting GHG reduction targets.

TRACEABILITY

Develop sustainable industries.

HUMAN RIGHTS

UNITED NATIONS PRINCIPLES AND RIGHTS

Respect and promote the principles of the United Nations Global Compact, the Universal Declaration of Human Rights, and the ILO core conventions on basic labour rights and principles.

LABOUR RIGHTS

Exclude all forms of forced labour and modern slavery; undertake not to keep workers' identification documents. Maintain a legal and decent hourly rate, guarantee payment of a minimum income and a decent standard of living, and fair and equitable pay and benefits for all workers. Undertake not to resort to abusive practices or unjustified disciplinary procedures.

CHILDREN'S RIGHTS

Guarantee and commit to the exclusion of the worst forms of child labour from its operations in accordance with the United Nations Convention on the Rights of the Child in its Article 32 (Protection from Economic Exploitation) and Convention 182 of the International Labour Organization.

COMMUNITY RIGHTS

Respect the rights of workers, indigenous, vulnerable and local communities throughout the value chain.

GENDER EQUALITY

Promote a policy of diversity and gender equality.

HEALTH/SAFETY

Implement a health and safety policy designed to ensure a safe and healthy working environment for all employees.

HARASSMENT

Exclude all forms of harassment, including sexual harassment.

GENERATE A POSITIVE SOCIO-ECONOMIC IMPACT FOR THE LOCAL POPULATION AND COMMUNITIES, SUPPORTING SMALLHOLDERS THROUGH THEIR INCLUSION IN VALUE CHAINS

COMPLIANCE

CONFLICT MINERALS

Commit to documented due diligence for tin, tungsten, tantalum and gold ("3TG") and to conflict-free sourcing.

ANTI-CORRUPTION

Fight against corruption, money laundering in all its forms and the financing of terrorism.

COMPETITION LAW

Comply with competition law.

PRIVACY

Respect the confidentiality of any information received, and never use it for personal gain.

CUSTOMS REGULATIONS

Comply with applicable customs regulations.

TRANSPARENCY

Promote transparency and ethical behaviour in relations with stakeholders.

A responsible partnership approach



CDP “Supply Chain Member”

Since 2019, we have been a member of the CDP Supply Chain Member program to strengthen our suppliers' commitments and to enable the identification and assessment of impacts upstream of our own activities.

Encouraging our partners to disclose environmental data is a key means of obtaining reliable and comparable information, necessary for monitoring their progress and for our transparency efforts. This program contributes to the continuous improvement of our supply chain's environmental performance.

Our palm oil strategy and monitoring our progress

We do not use palm oil as such, but we use certain derivatives in the manufacture of our products.

As an intermediary in the supply chain, Stéarinerie Dubois operates between suppliers mainly located in Indonesia and Malaysia and customers in the agri-food, cosmetics, pharmaceutical and industrial sectors.

Committed to our ambition of being among the most responsible ingredient suppliers, we have, over the past several years, implemented structured initiatives to guide our practices. Our long-term approach enables us to address the implementation of the EU regulation on deforestation and forest degradation (EUDR), which entered into force in June 2023 for application on 30 December 2026. We rely on traceability systems consolidated over time to ensure a high level of transparency regarding the origin of our raw materials.

The annual traceability survey carried out by the consultancy Transitions⁽¹⁾, as part of ASD, is an essential tool for the supervision of our supply chains. It enables us to identify the refineries, mills and plantations with which we have indirect links, thereby improving the visibility and monitoring of the stakeholders involved in our supply chain.

In addition to our existing systems, we now rely on advanced technologies, notably satellite monitoring of the plots of origin for our supplies.

The Nusantara Atlas service, integrated into the ASD initiative, gives us access to the geolocated history of the parcels of the plantations concerned, as well as a real-time monitoring system.

This proactive approach is part of the implementation of a due diligence system based on dynamic, continuous data management and conducted in close coordination with our suppliers.

(1) Transitions, a sustainable development strategy consulting agency



Our entire portfolio of products containing palm-derived ingredients has been available in Mass Balance since 1 January 2021 across all our business sectors.



2-0256-11-100-00

www.rspo.org

More than

90%

of our 2025 sales are based on RSPO SCCS Mass Balance certified palm derivatives.

Faced with a growing demand for transparency, driven by both consumer expectations and our customers' commitments, we are seeing increased requirements in terms of the traceability of palm derivatives. We communicate regularly on our progress and share our knowledge of the sector with all our stakeholders.

As part of our risk management policy, we encourage all actors in the supply chain to adopt a continuous improvement approach. We also expect our distributors to align clearly with our commitments, their role being decisive in guaranteeing the integrity of certified chains and in meeting European requirements on transparency and due diligence.

Stéarinerie Dubois, member of the Roundtable on Sustainable Palm Oil since 2011

Our commitment to a responsible palm supply chain dates back to 2011, the year Stéarinerie Dubois joined the Roundtable on Sustainable Palm Oil (RSPO).

Since obtaining our RSPO SCCS Mass Balance and Segregated⁽¹⁾ certification, we have continuously strengthened our requirements throughout the supply chain.

This commitment is ours; however, its full realisation depends on the convergence between the supply and the demand for certified products. The decline in our supplies of Mass Balance palm derivatives in 2025 is correlated with a decrease in demand for certified products in certain markets.

RSPO certification covers a wide range of sustainability topics benefiting people and the environment, and provides assurance of good practice in combating climate change, protecting biodiversity, respecting human rights and working conditions, and governance. This certification guides our raw material purchasing decisions and encourages us to maintain our RSPO SCCS Mass Balance offering as the standard reference.

(1) www.rspo.org

Following on from 2024, in 2025 our teams adapted the strategy for implementing compliance mechanisms for the Regulation on Imported Deforestation to optimise adjustments to our processes within the prescribed timeframes.

Our responsible sourcing policy focuses on 6 key areas

1

ZERO DEFORESTATION

In accordance with the European Union Deforestation Regulation (EUDR):

> no deforestation. Deforestation is defined by the EUDR as "the conversion of forest to agricultural use, whether human-induced or not",

> no forest degradation. Degradation is defined by the EUDR as "structural changes to forest cover, taking the form of the conversion of:

- primary forests or naturally regenerating forests into plantation forests or into other wooded land, or
- primary forests into planted forests".

In accordance with the RSPO & AFI⁽¹⁾ guidelines:

- > absence of development in areas with a high carbon concentration,
- > absence of development in areas of High Conservation Value, as defined by the High Carbon Stock Approach.

2

PROTECTION OF PEAT BOGS

- > No exploitation of peat bogs regardless of depth.
- > Management of good practices on existing plantations in peat bogs.

3

REDUCED ENVIRONMENTAL FOOTPRINT

Adoption and implementation of local and international logistics processes that contribute to the reduction of their environmental footprint, in particular their carbon footprint.

4

ENHANCED TRACEABILITY

- > Geopositioning and satellite monitoring of production plots.
- > Due diligence.
- > Supplier commitment.

5

ACTION FOR A POSITIVE SOCIO-ECONOMIC IMPACT ON COMMUNITIES

Support for small holders through their inclusion in the global palm oil derivatives chain:

- > training in good farming practices,
- > increased income based on yields and multicropping.

6

RESPECT FOR HUMAN RIGHTS

In accordance with the United Nations Guiding Principles on Business and Human Rights and a robust set of international norms and standards, including:

- > respect for labour law, including fair pay and the prevention of all forms of forced labour and modern slavery,
- > respect for children's rights,
- > respect for community rights,
- > respect for the right to health and safety in the workplace,
- > respect for the right to gender equality,
- > prevention of all forms of harassment in the workplace and/or in the context of work.

Traceability of our supplies of palm oil derivatives

Stéarinerie Dubois has applied this strict policy of non-contribution to deforestation for over ten years, in line with RSPO Mass Balance certification. It also includes the protection of peat bogs and areas of high conservation value. We have set ourselves the target of 100% traceability to plantations by the end of 2025, in order to achieve the maximum Deforestation-Free (DCF) rate.

In 2025, our traceability to plantations is 83.48%. However, the progress of our traceability indicators to refineries and mills — close to 100% — reinforces our confidence in this direction.

(1) Accountability Framework initiative

ASD Collective: acting together

Stéarinerie Dubois is proud to have joined the ASD (Action for Sustainable Derivatives) collective at the beginning of 2020, just a few months after its creation, thereby confirming its commitment to the transformation of the palm derivatives industry.

Activity of ASD in 2025

The highlights of ASD's 2025 agenda were structured around seven main areas:

- > Redefining ASD's Impact Vision to set the course for deeper systemic impact.
- > Reaching new heights in transparency technology to drive efficiencies and action where it matters most.
- > Driving progress towards greater traceability to plantation.
- > Enhancing visibility on deforestation and conversion-free (DCF) volumes.
- > Convening the sector towards collective progress by co-hosting the 7th Sustainable Palm Oil Dialogue (SPOD), in partnership with RSPO and IDH.
- > Advancing field-level impact for Indonesian communities and ecosystems.
- > Reinforcing robust governance to drive meaningful action aligned with global trends and member priorities."

Our involvement in the ASD collective allows us to assess Stéarinerie Dubois' level of transparency.

We have also chosen to adopt satellite surveillance through Nusantara Atlas as part of the collective. Additionally, during 2025 we evaluated market offerings to select an additional solution.

This data is essential if we are to achieve our "zero deforestation" objective and meet the requirements of the EUDR.



For ASD Group results, click here



Shared transparency of the source of supply

The mapping of **1.199 million tonnes of palm oil derivatives** resulting from the activities of 39 members has been completed.

This represents approximately 1.5% of global palm production.

Thus, **78,8% of plantations (+17.6 pts / 2024)**, 92.1% of mills (-2.6 pts / 2024), and 94.6% of refineries (-1.6 pts / 2024) in the ASD collective's value chain are traced under this approach.

According to ASD's analysis, the decline in transparency at mills and refineries is due to reduced resources allocated to data collection and sustainability. Contributing factors include market instability, increased regulation, disruptions in political and economic spheres, and revisions to reporting practices in the run-up to the EUDR. Conversely, transparency obligations -including the EUDR- combined with sector commitment have benefited data reporting at the plantation level, which increased by over 17%.

Technological innovation

The deployment of the Tilkal⁽¹⁾ platform, which enables the automated collection and analysis of supply chain data, contributed to the leap recorded in the collection and processing of plantation-level data.

Strengthening monitoring and collective management of alerts

The collective alerts dashboard, implemented alongside the satellite monitoring operated by Nusantara Atlas⁽²⁾, centralises all cases of non-compliance with NDPE principles, with regular updates via newsletter and meetings of a dedicated "Grievance Taskforce".

New strategy for the inclusion of smallholders

Faced with the risk of smallholders being excluded due to new regulatory requirements, ASD is implementing a strategy to support their livelihoods by providing access to sustainable economic opportunities, such as RSPO credits and financial incentive mechanisms.

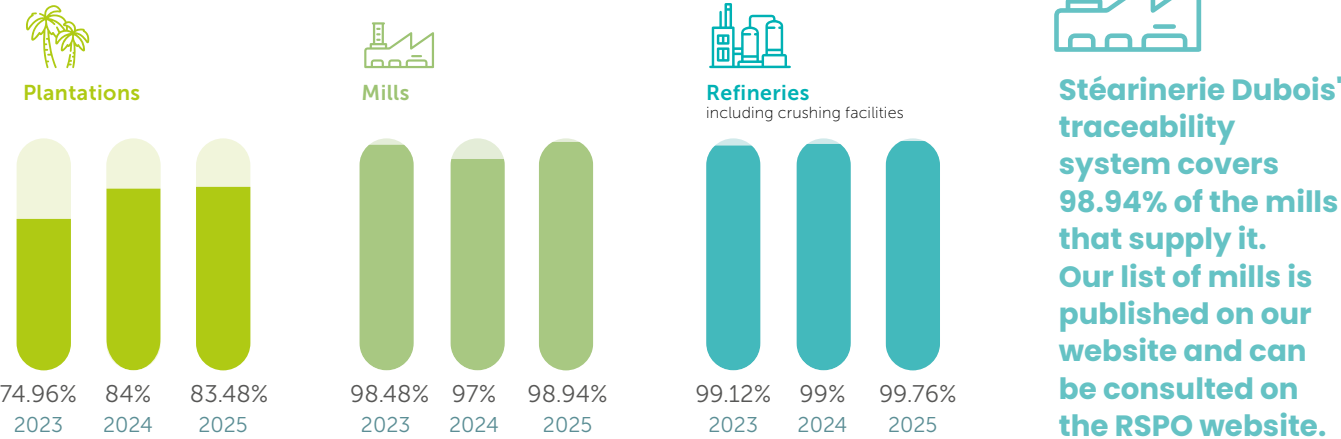
(1) Tilkal is the publisher of a platform dedicated to the traceability and transparency of supply chains

(2) Nusantara Atlas is a platform that operates satellite monitoring to combat deforestation

ASD RESULTS

2022	2023	2024	2025
31 members	35 members	34 members	39 members
1,030,000 tonnes	1,186,507 tonnes	1,194,000 tonnes	1,199,949 tonnes

STÉARINERIE DUBOIS' TRANSPARENCY LEVEL



A+ in the Sustainable Palm Index

The Sustainable Palm Index (SPI) enables ASD's voluntary members to assess their direct suppliers on their commitments, processes and achievements in sustainable sourcing practices.

Stéarinerie Dubois received an A+ rating, with a score of 86.3/100.

This result confirms the maturity of the suppliers we select.

Indeed, the level of requirements expected of suppliers is reviewed annually. The 2025 campaign emphasised strengthening sectoral alignment and empowering suppliers to develop their due diligence strategies.

In 2025, and for the fourth consecutive year, Stéarinerie Dubois continues its participation in the ASD Impact fund to restore ecosystems and stimulate economic growth in Indonesia.

Through the Collective Action Fund of the ASD, since 2022 Stéarinerie Dubois has contributed to the Mosaik Initiative, a multi-stakeholder landscape program implemented in Seruyan and Kotawaringin Barat (Central Kalimantan, Indonesia) in partnership with Kaleka. The Collective Action's contribution of 1.5 million USD over five years supports efforts to implement RSPO jurisdictional certification, restore degraded land through agroforestry systems, and strengthen community-based forest conservation at landscape level.

In 2025, the initiative has contributed to:

- > the development of key infrastructure to support local economic development, including a Product Development Centre, an organic fertiliser production centre, and seedling production facilities,
- > training of 10 personnel to operate and manage agri-food production systems,
- > the support of 21 villages to implement sustainable agriculture models,
- > the conservation of 749 hectares of forest protected under a social forestry scheme,
- > the restoration of 100 hectares of degraded land across five villages,
- > the support to 109 oil palm smallholders (covering 220.56 hectares) completing data verification for RSPO certification.

These results reflect the combined contributions of multiple stakeholders involved in the initiative.

ASD support contributes to enabling implementation, coordination, and capacity building at landscape level.

Responsibility and good practices in the castor value chain



Stéarinerie Dubois, a member of the Sustainable Castor Association since 2020, was certified in accordance with the SuCCESS code for its supply chain in April 2025.

With over 85% of the world's castor oil produced in India, structuring this value chain represents a major challenge in governance, social compliance and management of environmental impacts.

Since 2020, Stéarinerie Dubois is member of the Sustainable Castor Association⁽¹⁾, an independent non-profit organization that brings together all actors of the value chain -producers, manufacturers, user companies and NGOs- to promote a common framework of responsibility and transparency.

The SCA is custodian for the SuCCESS Code (Sustainable Castor Caring for Environmental & Social Standards), a certification program that promotes sustainable castor cultivation through a set of environmental, social, and agricultural best practices designed to improve resource efficiency, farmer livelihoods and supply chain sustainability. Around 15,000 farmers in Gujarat, India, have been certified under the SuCCESS farming code.

Voluntary farmer groups are supported to implement these requirements and to have their practices audited by independent bodies. The program includes training on responsible irrigation, crop rotation, soil conservation, as well as occupational health and safety.

Going forward, the Sustainable Castor Association oversees the audit system, publishes sectoral data and monitors the value chain's commitments, thereby supporting the program's credibility and integrity.

Through its commitment, Stéarinerie Dubois contributes to the professionalization of the castor value chain, supports efforts to reduce social and environmental risks, and contributes to the consolidation of a shared compliance framework, helping to promote more responsible and resilient production.

In 2025 our teams worked upstream in the value chain to organize the availability of certified castor derivatives so as to be able to offer certified castor-derived esters in 2026.



Proud Member



Sustainable Castor Association

STÉARINERIE DUBOIS IS A MEMBER OF THE SUSTAINABLE CASTOR ASSOCIATION

The Sustainable Castor Association is pursuing the goal of certifying 30% of the total agricultural base and castor oil production by 2030.

Note: the LCA results presented below are those shared by the SCA and are based on castor beans. Stéarinerie Dubois's LCA results for castor-based products will be available soon.

(1) <https://castorsuccess.org>

Implementing the SuCCESS Code: tangible results



Environmental Performance

Independent Life Cycle Assessment (LCA) studies demonstrate that SuCCESS-certified castor cultivation delivers significantly lower environmental impacts than conventional farming: reduced greenhouse gas emissions, improved water stewardship through efficient irrigation and water management, lower reliance on fossil resources and reduced freshwater ecotoxicity thanks to more responsible use of fertilizers and pesticides.

Certified farmers also implement soil testing, integrated pest management, crop rotation, intercropping, composting, and improved waste management practices.

Social Impact

The adoption of SuCCESS-certified practices has generated tangible benefits for farming communities:

- > 15% reduction in input costs.
- > 25% increase in crop yields.
- > 30% increase in farmer income.
- > Improved health and safety through greater use of personal protective equipment (PPE), safe agrochemical storage, and farmer training.

Governance and Certification

SuCCESS is the first globally recognized sustainability standard dedicated to castor cultivation. It covers environmental stewardship, responsible agricultural practices, worker welfare, and traceability requirements, supported by independent audits and certification processes. The environmental performance results are based on an ISO 14040/44-compliant Life Cycle Assessment independently reviewed by external experts.

Impact study and life cycle assessment conducted by the Sustainable Castor Association indicates that SuCCESS-certified castor farming can reduce environmental impacts, improve resource efficiency, strengthen farmer livelihoods, and support responsible supply chain management.

Nagoya Protocol

Stéarinerie Dubois conducts evaluations of its supply chains in compliance with international obligations concerning access to genetic resources and access and benefit-sharing arising from their utilisation, as established by the Nagoya Protocol.

This approach involves verifying the legality of access to, and the traceability of, the resources concerned.

Stéarinerie Dubois thus ensures that its practices respect the principles of State sovereignty over natural resources, transparency, and contribution to the preservation of biodiversity and the sustainable development of the communities concerned.

Our due diligence covers the requirements of the **Regulation (EU) No 511/2014 of 16 April 2014**, which governs the compliance of European users with the Nagoya Protocol.

Through a structured approach, Stéarinerie Dubois ensures the compliance of its supply chains with European requirements on traceability, transparency and accountability, thereby contributing to the sustainable and equitable use of genetic resources.

Products and services that are more respectful of users and the environment

Stéarinerie Dubois' products are perfectly aligned with the trends in the esters and specialty fats market, which are marked by the search for natural, sustainable and high-performance solutions across many industrial sectors.

Indeed, since the outset Stéarinerie Dubois has drawn its inspiration from nature. Our fatty acid and alcohol esters draw on the observation of natural oils. They reproduce their chemical structure while optimising or improving their properties.

In addition, our long experience in green chemistry and our proven ability to innovate are solid assets that help us:

- > Meet the growing demand for esters in the cosmetics, pharmaceutical, agri-food and industrial sectors, driven by the search for natural, sustainable, high-performance solutions,
- > Continue to innovate in production processes in favour of mild chemistry that respects people and the environment.

100%

of our plant-based supply chains have been subject to due diligence



Our investment in research and development allows us to offer high value-added products that meet the growing demands for traceability, sustainability and safety driven by regulations and consumer expectations.

Our products' compliance with REACH, CLP (Classification, Labelling and Packaging) and the Nagoya Protocol is systematically checked by our in-house regulatory teams and verified during audits.

Finally, our sector certifications are proof of our compliance with best practice and safety standards and form a solid basis for our environmental traceability.

Stéarinerie Dubois is certified and labelled by Cosmos and Ecocert Détergence, Natrue, Food Safety System Certification 22000, U, Halal, RAL (candles), and is subject to inspections by the ANSM.



Regulatory context

The esters and specialty fats sector operates in a dense, demanding and constantly evolving regulatory environment that governs product safety, quality and compliance in French, European and international markets. To respond to this ever-changing framework -notably reinforced by the orientations of the European Green Deal and by the gradual introduction of new environmental and health requirements- Stéarinerie Dubois continuously adapts its processes, control methods and internal compliance mechanisms.

This dynamic requires regular review of industrial practices, anticipation of regulatory developments and the systematic integration of new obligations into operational processes.

To ensure lasting compliance, we rely on a structured regulatory and standards monitoring, mobilising both membership of professional organizations in the sector and specialised regulatory monitoring tools.

This mechanism enables us to quickly identify developments affecting our activities, to analyse the technical and organizational implications, and to implement the necessary adjustments in our production and quality control chains.

The standards applicable to esters and specialty fats are also evolving to incorporate technological innovations, strengthen food safety requirements and meet growing expectations for environmental performance.

By committing to this proactive approach, Stéarinerie Dubois strengthens the robustness of its regulatory governance system and ensures the compliance of its products throughout their life cycle.

Our regulatory compliance

Stéarinerie Dubois has complied with its obligations under Regulation (EC) 1907/2006 'REACH' (Registration, Evaluation and Authorization of Chemicals). Stéarinerie Dubois confirms that no CMR (carcinogenic, mutagenic, reprotoxic) substances are expected to be present in its products.

The portfolio had been assessed for compliance with the amended REACH regulation (Annex XVII) on microplastics in order to identify the products which could fall under this category. It allowed to identify a few references that qualify as microplastics but are expected to lose this status during their use by our customers.

However, we had put in place the necessary processes in order to strictly manage these products.

Our products are classified and labelled in accordance with Regulation (EC) 1272/2008 'CLP' (Classification, Labelling and Packaging).

Our cosmetic ingredients comply with the requirements of the European Cosmetics Regulation (EC) 1223/2009.



Stéarinerie Dubois places the health, safety and professional fulfilment of its employees at the heart of its social strategy.

The company is committed to providing a safe, fair and stimulating working environment, protecting its employees, promoting diversity, providing ongoing training and respecting fundamental social rights.

It adopts a proactive policy of preventing occupational, physical and psychosocial risks, while maintaining a constructive and transparent social dialogue.

Recognition of performance, internal promotion and work-life balance are also key elements of our HR policy. All these commitments are part of a dynamic of responsible human development, which is essential to the long-term future of the company.



Health and safety

Our safety coordination

A Safety Coordinator ensures that a high level of safety is maintained on our production sites. He is responsible for implementing Stéarinerie Dubois's health and safety policy and supports all employees in following instructions and remaining vigilant. He also leads the continuous improvement of practices, processes and equipment, to deliver progressively improved safety.

Our health and safety policy

Stéarinerie Dubois applies strict safety rules, with a policy based on prevention, training and the active role of internal bodies. And all with the shared objective of zero accidents.

Our health and safety policy is based on two fundamental principles:

- > everyone must take an active role in workplace health and safety,
- > compliance with safety rules is non-negotiable.

The policy is widely displayed at company sites.

Continuous improvement

When emergency situations support continuous improvement

Incidents are a reminder that zero risk does not exist and an opportunity to improve our preparedness in the event of a major incident.

Methodical lessons-learned reviews enable us to draw lessons from concrete cases.

Accordingly, in 2025 we sought to evolve the existing training and support the upskilling of our Emergency Response Team through novel learning opportunities.

We also subjected our Fire Safety System to scrutiny by completing an audit and conducting an in-depth analysis of each safety component. On that basis, we developed our specification document. Work to update the Fire Safety System was scheduled for the first quarter of 2026.

Prevention

Prevention remains an essential pillar in ensuring the safety of our employees across all our sites. Reducing risk at source is a key priority in our safety policy. It is based on rigorous risk identification to anticipate accident-prone situations and to secure the different working environments in the long term.

Safety procedures

We rely on specialist software that facilitates risk management and the monitoring of action plans. This analysis guides the development of safety procedures adapted to our workstations and the different material flows. For the latter, special procedures are in place to control the risks identified in terms of pollution and harm to people and the environment, and these procedures are more stringent for hazardous substances.

They cover handling, storage, transport, disposal and traceability. Particular attention is paid to displays relating to these products and to the training of the operators handling them.

The proper application of these procedures is complemented by rigorous monitoring of dangerous situations or 'near misses', carried out by the Safety Coordinator and the Safety Steering Committee.



Safety inspections in the field

As an integral part of our safety management system, site safety visits contribute to strengthening prevention and the detection of actual risks. They help to improve our practices and foster direct dialogue with the teams. They embed a vibrant, shared safety culture at the heart of our industrial sites.

In 2025, the team conducting these visits was expanded, with four employees newly trained to carry out this exercise.

Personal and collective protective equipment

Employees at production sites are provided with multi-hazard personal protective equipment (PPE), selected to meet our requirement for maximum protection against identified risks.

Some PPE is personalised, notably safety glasses adapted to the eyesight of the operators concerned.

Since the first half of 2025, following noise level measurements carried out by the Health, Safety and Working Conditions Committee and the occupational health service, exposed employees have been fitted with custom-made earplugs moulded from impressions of their ear canals.

Also in 2025, as part of our support plan for our Emergency Response Team, we renewed the individual safety equipment dedicated to fire risk, notably respiratory protective equipment, gloves and fire-resistant hoods.

In addition, Stéarinerie Dubois favours the use of collective protection equipment where this is appropriate and feasible. Therefore, when dust or fumes are present, local exhaust ventilation is prioritised to avoid the wearing of individual respiratory masks.

Equipment checks and controls

The safety of equipment and installations on production sites is ensured through rigorous inspections. Audits and inspections are carried out by accredited organisations, according to the frequency applicable to each piece of equipment. Verifications are recorded in a register, and their frequency is monitored via dedicated software.

Fire protection measures are also deployed: sprinkler systems, CO₂ fire suppression, and the commissioning of multi-gas detectors (O₂, CO, H₂S and an explosimeter).

Training

Safety Week is a key event in strengthening our culture of prevention. It gives all our employees the opportunity to expand their knowledge, practise essential actions, share lessons learned and reinforce safe behaviours. It helps to firmly embed vigilance and safe behaviours at the heart of our activities.

On the program for Safety Week 2025, two themes:

Risks associated with mobile equipment

The operational teams from production, logistics and maintenance have been trained in the risks associated with mobile equipment. Indeed, they combine mechanical, human and organisational risks.

Controlling these various risks relies on several safety measures, notably: observing demarcations in pedestrian/vehicle co-activity zones, drivers who are trained and authorised, compliant and maintained equipment, collective discipline and heightened vigilance at every movement.

Concentration in action

Employees who use digital tools, for their part, have received training in maintaining 'concentration in action'. There are many sources of distraction - noise, interruptions, unforeseen events, stress... - and they constitute obstacles to sustained attention, to execution quality, and can also lead to errors. A rigorous organisation can limit minor urgent demands and safeguard periods of exclusive concentration. However, this personal discipline is not feasible for all roles, and for others it proves difficult to sustain in the long term. That is why we chose this training on techniques for staying focused despite distractions, to better manage co-activity situations and thereby refocus to secure the activity in hand.

Internal health and safety bodies

The Safety Steering Committee

The quarterly meeting of the Safety Steering Committee is dedicated to monitoring indicators related to major risks, incidents and potential reports, the effectiveness of the prevention plan, and to taking into account technical and organisational developments.

Health, Safety and Working Conditions Committee

By delegation from the Social and Economic Committee, the Health, Safety and Working Conditions Committee exercises some or all of the committee's powers in the areas of health, safety and working conditions.

The Health, Safety and Working Conditions Committee meets quarterly and its remit contributes to well-being at work: analysis of occupational risks, improving access to work and workplace adaptation, prevention of psychosocial risks, actions and training, etc.

In 2025, the Health, Safety and Working Conditions Committee's quarterly meetings consistently included a representative from occupational health, notably a nurse who is preparing her thesis on prevention.

Within this framework, it launched a study among our plant's shift workers, namely employees who rotate between different work shifts.

It analyses certain impacts of this work organisation and aims to identify preventive measures regarding health, work-life balance, etc.

The results of its study will enrich our action plans in favour of the workplace well-being of our shift workers.

Moreover, in 2025, we completed the noise risk mapping associated with our various work tools across our two industrial sites. This analysis identified a new area to be isolated.

Prevention of Musculoskeletal Disorders (MSDs) and ergonomics

Electric hoists dedicated to filter presses

Stéarinerie Dubois continues to install electric hoists, which eliminate the need to carry heavy loads and help prevent musculoskeletal disorders.



Safety and prevention of psychosocial risks (PSR)

Since 2021, working groups have met three to four times a year. They bring together employees facing similar professional constraints to collectively identify areas of concern. Using an analysis grid, the severity and frequency of risk factors are assessed: workload, pressure to meet deadlines, tensions in interpersonal relationships, etc. When the risk is high, potential courses of action are sought collectively.

A monitoring committee reviews the action plan every six months. The most recent committee meeting covered the entire year 2025 and concluded that the action plan has been streamlined. A positive finding that indicates the scheduled actions have been implemented and are bearing fruit.

“The new Scoury building plays a role in preventing psychosocial risks. Indeed, the historic R&D and Quality Control laboratories were no longer suited to the size of the teams, who at times could no longer cope with working in cramped quarters.”

FLORENCE GRENIER
HR manager

Measures against violence and harassment in the workplace

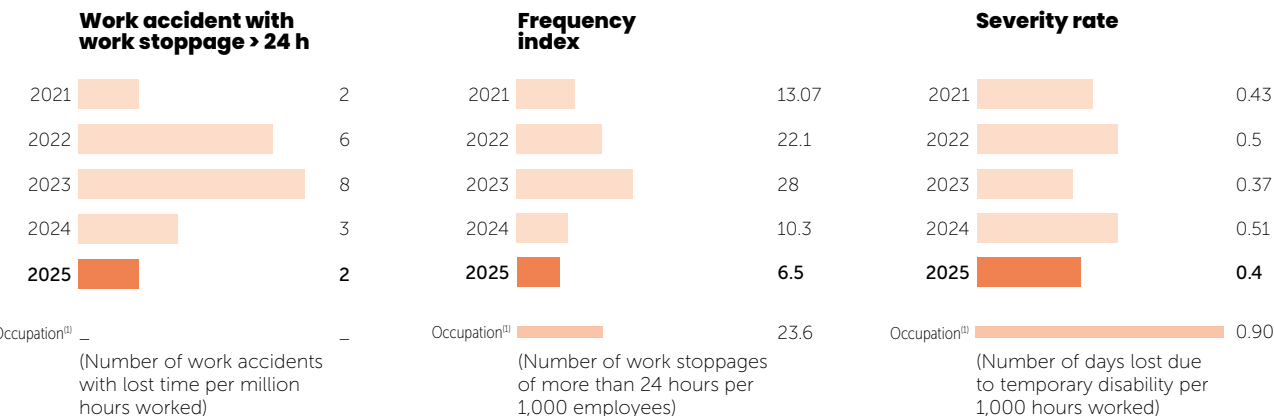
Since 2023, the company has implemented an internal code of conduct that provides guidance on appropriate behaviour in interpersonal relations, in line with the company's ethics charter. A sexual harassment officer has been appointed and receives regular training. Employees can report breaches of these rules confidentially via the ethics alert channel.

Appointment of a moral harassment officer

Although this is not a regulatory requirement given the company's size, the decision was taken in 2025 to appoint a moral harassment officer within the Social and Economic Committee, modelled on the officer for combating sexual harassment and sexist conduct who has been in place since 2018.

This appointment, decided in 2025 and carried out at the start of 2026, aims to strengthen the prevention of all forms of harassment within the company and to ensure that every employee - whether a team member or a manager - has the opportunity to speak to a competent point of contact. This officer is also authorised to initiate internal investigations in response to an alert.

OUR RESULTS IN HEALTH AND SAFETY AT WORK



(1) CTNE - Chemicals, plastics 2019



Developing skills

179
employees

26
recruitments

14
internal
promotions

In 2025, employee training (excluding mandatory training) accounted for:

202
working days

80
employees trained

€118,572
invested

Continuing education and professional development

Stéarinerie Dubois implements an annual training plan covering health and safety, CSR issues, personal effectiveness and the development of technical skills.

Career paths are personalised and designed to encourage internal promotion and autonomy.

Every year, our employees receive training on CSR issues, including combatting deforestation and our climate policy. In addition, as part of our safety days, employees across our various sites take part in specific training focused on prevention, health and safety.

In 2025, 46.5% of employees participated in one or more training courses (excluding mandatory training).

In 2025, training in managerial skills continued from 2024, with an ongoing aim of improvement.

The good practices our managers acquired in training have, in particular, put an end to a recurring team concern about improving information flow and the clarity of communication.

The annual progress reviews with the line manager and the professional interviews enable us to listen to our employees and work together on their professional development.

We give priority to internal promotions, in particular by informing our employees of most of our job offers. The year 2025 particularly illustrated this policy, with a reorganisation within our production sites creating an internal promotion opportunity for 14 of our employees.

We also encourage all forms of mobility: functional, cross-functional and geographical.

Finally, we support employees' autonomy to foster rich career paths.

“The systematisation of departmental meetings and the introduction of social occasions such as team lunches have contributed greatly to this. One could even say it changes everything!”

Welcoming new arrivals

New onboarding process

The welcome is personalised according to the department, the process is better mapped out, a questionnaire on initial impressions is sent after 2 or 3 weeks with the company, and an end-of-probation interview is systematically organised.

“We are more vigilant to ensure that everything is ready for the employee's arrival and that the first weeks are devoted to their integration. With each new arrival, we improve the onboarding process.”

New internal trainer for production operators

One of our colleagues, who for a long time was a production team leader at Stéarinerie Dubois, has switched roles to become an internal trainer and to support new production operators.

He oversees them for six weeks, with a programme that includes familiarisation with the production environment and training on the work equipment. Close monitoring of the progress of these new hires determines their integration into the teams at the end of six weeks.

“This enables production teams to avoid allocating resources to training new hires and to integrate operators who already master the basics and fundamentals of on-site safety.”



Enhanced social dialogue and respect for human rights

Stéarinerie Dubois formalised respect for human and labour rights within its organisation by joining the United Nations Global Compact in 2017.

The Social and Economic Committee was established in 2019, succeeding the CE and the Health, Safety and Working Conditions Committee, and we maintain a respectful, frank, sincere and constructive social dialogue for the benefit of the company and its employees.

Regular discussions are organised by the Health, Safety and Working Conditions Committee to address issues relating to safety, working conditions, remuneration and diversity.

Extracts from Stéarinerie Dubois' ethics charter

“Respect for human rights applies both within the Stéarinerie Dubois teams and to personnel throughout its value chain.”

Without prejudice to the equality of the various human rights, Stéarinerie Dubois is particularly attentive to situations relating to:

- > labour law, including fair remuneration based on local market conditions and the prevention of all forms of forced labour and modern slavery,
- > children's rights, in particular the prevention of all forms of child labour,
- > the rights of communities, including the rights to education, to a living wage, to fair benefits, as well as individual and collective rights over their lands, territories and resources, and the right to participate fully in decision-making that affects them,
- > the right to health and safety in the workplace,
- > gender equality, and more generally equal opportunities and non-discrimination,
- > the prevention of all forms of harassment in the workplace and/or in the context of work.

Remuneration

Since 2022, to reward employee commitment, each year we distribute the value-sharing bonus.

The company's Ethics Charter affirms the company's commitment to respecting all legal provisions relating to human rights and labour legislation, without discrimination, and in compliance with the salary scales and benefits set out in the National Collective Bargaining Agreement for the Chemical Industries. The salary scale is officially posted internally.

The sectoral pay scale developed by France Chimie was revised in 2025. Stéarinerie Dubois has decided to pass on this increase and to maintain an attractive remuneration policy that goes beyond the pay scale of the National Collective Agreement of the Chemical Industries. Its

remuneration policy is designed to be fair, based on recognition of performance, internal equity and consistency with market practices.

Participation enables our employees to share in the company's development and success. Employees also have a time savings account.

Our human resources policy includes appropriate social protection schemes covering healthcare costs, salary continuation and provident insurance.

Since 2018, a collective retirement savings plan (PERCO+) has offered all willing employees the opportunity to build up savings with the support of the company.

Living wage

The company is offering higher pay than the minimum wage in the chemical industry, higher than the legal minimum.

In addition, by estimating local living wages for a single person at our sites, we were able to calculate the gap between the wages paid and local living wages.

The gap⁽¹⁾ was found to be in favour of employees for 100% of our workforce.

Diversity of teams

Our commitment to diversity is a fundamental principle at Stéarinerie Dubois, and we are implementing concrete actions to promote the employment of older workers, people with disabilities, and gender equality in the workplace.

Where possible, we adapt workstations and seek solutions for employees with disabilities to support their continued employment.

We guarantee non-discrimination in recruitment.

We promote gender diversity in our professions, and ensure that everyone has the same opportunities for career development.

We calculate and publish our gender equality index annually; for 2025 it shows a decline linked to its calculation method after 4 years of positive progress.



(1) Gap = Wage paid - Local living wage

Sources:

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

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

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

Supporting tomorrow's talent

To train young people for careers in the chemical industry, Stéarinerie Dubois is developing a proactive policy of welcoming young people across all schemes.

Number of contracts over the year	2020	2021	2022	2023	2024	2025
Interns + Apprentices	11	18	14	7	22	24
Student apprentices	6	6	5	5	4	7

Promoting our professions

Stéarinerie Dubois has long played a role in showcasing the breadth of our activities and dispelling preconceptions, against a backdrop of a shrinking talent pool and a little-known chemical sector.

Our teams give presentations at high schools, schools and universities.

Stéarinerie Dubois participated in the 2025 edition of the UFR Sciences & Techniques forum in Orléans to share its passion for chemistry in general and for esters in particular. This forum, which brings together students and companies, is for us an inspiring place for dialogue with future professionals, and an opportunity to introduce them to our professions and current vacancies.

We also renewed our contribution to the "Cosmetology" module of the ATHENS program. We shared our expertise in technological lipids used in cosmetics with the students of Chimie ParisTech-PSL.



Joining the skills rocket

Developing the skills of our employees and offering opportunities for internal mobility.

Everyone can have one 'professional' training course and one 'soft skills' training course a year...

Contribute to the training of student trainees and apprentices...

with the aim of recruiting them where appropriate.

Raise awareness of our businesses.

Involvement in training courses:

- > from local schools...
- > ...to engineering courses.

Integrating activities into their ecosystem

The laboratories, the production units and the logistics site of Stéarinerie Dubois are located in a protected area of the Indre department, in the heart of the Brenne Regional Park. Reducing our impact on the environment is a priority and the subject of a policy of continuous improvement.



“ Interview with Philippe Maréchal PhD R&D Innovation Manager

Could you describe your role?

If I had to summarise it, my job is to look ahead to the company's future by considering raw materials and breakthrough processes. I work with a threefold perspective: technical, environmental and economic. The results of R&D Innovation studies must satisfy these three criteria: firstly, the products and processes resulting from these studies must be easily implementable in our manufacturing workshops; secondly, they must provide an environmental improvement and not have a greater impact on the planet than current products or processes. Lastly, all research and innovation activities must be economically viable.

Product innovation requires a cross-functional approach, which is why contributions from the various internal business experts are important in seeking to meet these three criteria. For the environmental aspect, I also rely on my colleagues in Regulatory Affairs and CSR.

What have you put in place to measure and substantiate the environmental performance of your products?

The year 2025 saw the deployment of life cycle assessments (LCAs) across all products commercialised during the period and a review of how to improve the tools and the outcomes of these analyses. Indeed, we currently work on a semi-specific basis: we rely on databases for raw materials and on actual data for processes. My objective is to move towards introducing specific, methodologically robust data for raw materials originating from particular supply chains that affect their environmental footprint.

Furthermore, our clients do not expect just raw figures; we must be able to explain how we arrived at these results and comment on them. Moreover, they seek to compare the life cycle assessments (LCAs) of the materials they purchase. It is therefore important to support them, with clear guidance, on what is comparable and to provide them with the clearest and most accurate information possible.

How are you shaping the company's future?

CSR criteria are now fully part of the specification document for product innovation. When I examine a new raw material, I apply a sustainability lens, seeking, where possible, to support local development in Europe.

To secure the future of European chemistry, we must help create the critical mass of demand that benefits companies seeking to industrialise new processes, thereby contributing to European industrial sovereignty.



Product certification

19
NATRUE
certified
products

48
products certified
COSMOS

2
products certified
Ecocert D tergence



ISO 16128

This standard, specific to the cosmetics industry, lays down guidelines for definitions and criteria for natural and organic cosmetic ingredients and products. Its aim is to encourage the use of a more extensive selection of natural and organic ingredients in the formulation of cosmetic products, in order to encourage innovation.



COSMOS (COSMetic Organic Standard)

is an international private standard that was developed by five founding members (BDIH (Germany), Cosmebio (France), ECOCERT (France), ICEA (Italy) and Soil Association (UK)). Version 4.0 of the standard was published on 1 January 2023.



The RAL⁽¹⁾ certification is an international private standard created in Germany in 1997 for suppliers to candle manufacturers, Ecological etc.

The candle quality Label is currently held by 38 European manufacturers (including 19 German manufacturers). Together they account for more than 50% of total European production, or about 650,000 tonnes per year. The standard associated with the label is widely recognised by the sector. It served as a model for the European standard EN 15426.

(1) <https://ral-c.com/fr>

Certifications to meet our customers' expectations

Consumers have new demands regarding the composition of both food and cosmetics products: more naturalness, more organic, more traceability, fewer controversial raw materials. Applications available on smartphones give them immediate access to this information. Our strategy reflects this consumer development. Our product innovations and certifications are proof of this.

We have chosen the presented standards in order to meet the various demands of our customers.

NaTrue offers three levels of certification corresponding to a rigorous definition of natural and organic cosmetics. In 2020, NaTrue joined the Roundtable on Sustainable Palm Oil (RSPO).

We are closely monitoring developments in various consortia such as the Green Impact Index (G2I) and the EcoBeauty Score (EBS) for environmental scoring of cosmetic products.

The first has developed a method for assessing and displaying the environmental and societal impact of all sectors of activity (except pharmaceuticals). In July 2023, it announced the publication of its standards under AFNOR SPEC 2215.

The second aims to create a common system for assessing and rating the environmental impact of cosmetic products. In 2024 a public consultation is taking place to gather the opinions of the various stakeholders before publication.

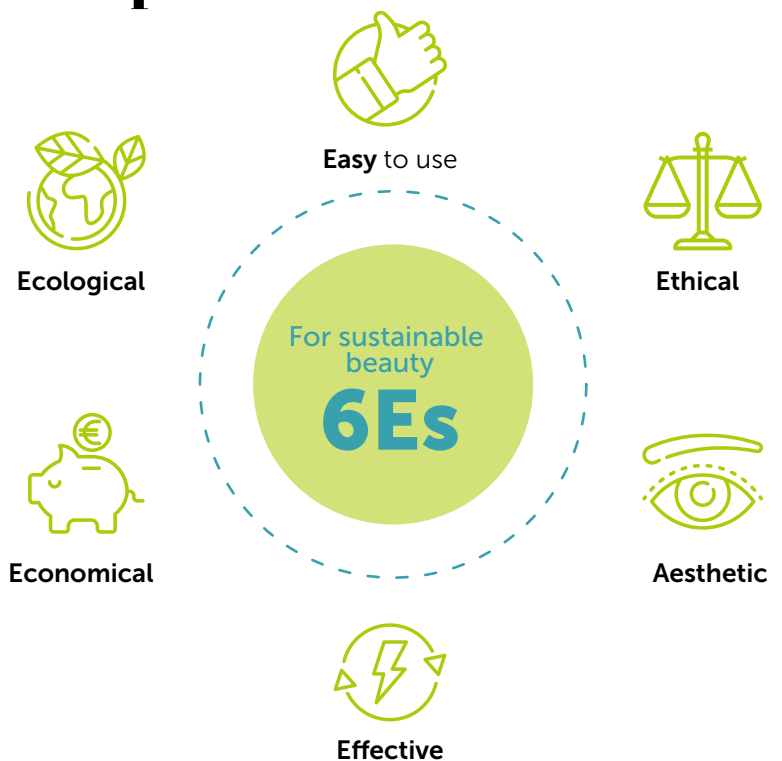
The results of our product lifecycle analysis will feed into the tool deployed by each of our customers.

A certification for the development of the candle market:

The RAL label is a reference label for candle quality created by the German Institute for Quality Assurance and Labelling (Gütegemeinschaft Kerzen e.V under the supervision of Dekra) which manages it. Scented candles bearing this quality mark burn properly, consistently and do not drip.

The consumer can be certain that the candle will burn as long as stated on the packaging. The certification also guarantees that the sizes will be as specified and that the properties of the wick will be consistent and reliable. A RAL certified candle is guaranteed to be non-toxic and environmentally friendly, which corresponds to our 100% natural based wax and ester offering.

Discover our products for candle manufacturers



China registration

As part of our international deployment, our products are registered in accordance with local regulations. Consequently, the registration of our cosmetics range for China has been completed.

The portfolio of pharmaceutical excipients for China is in the process of registration.



Running an integrated environmental management system

ISO 14001...

ISO 14001 certified since 2015, the company has chosen the global benchmark standard to steer its environmental management system.

Our ISO 14001 certification provides a methodological framework that allows us to progress sustainably and to monitor the progress resulting from our actions. It commits us to sustain our continuous improvement momentum, to develop new solutions and to amplify our role in the ecological transition.

Making sure that our industrial activities comply with the requirements of this standard ensures that we take proactive steps to reduce our footprint, adhere to current legal requirements and achieve our environmental objectives.

The scope of our ISO 14001:2015 certification encompasses all our sites, so that every employee feels fully engaged in our environmental policy.

In 2025, Stéarinerie Dubois successfully passed the second surveillance audit for the 2015 version of ISO 14001.

It plans to transition to the 2026 version at its renewal audit, which is due to take place in 2027.

... and ISO 50001

The year 2025 was marked by preparatory work to establish an energy management system compliant with ISO 50001.

We have set up a dedicated energy committee that brings together different functions: site management, methods, new works and maintenance managers, the energy coordinator and R&D.

This multidisciplinary team defined monitoring indicators for our consumption and assigned targets to each significant energy use (SEU) of our facilities. It also drew up the action plans that will be implemented from 2026 and prepared the initial audit in view of ISO 50001 certification.

The energy committee's monthly meetings enable regular monitoring of our consumption, which has shown a gradual decline at constant production.

The deployment of metering tools on equipment associated with our significant energy uses will enable us to refine the prioritisation of our reduction levers. Accordingly, the first action scheduled in this context is the installation of meters on the steam production system.

Our work has already enabled us to rule out hypotheses that showed no correlation with our consumption, such as ambient temperature.

In view of their complementarity and for the sake of efficiency, we conduct a joint management review of the ISO 14001 and ISO 50001 management systems.



Our priority: to reduce our impact on the environment

Decarbonisation action plan for Stéarinerie Dubois

Objective: to step up our efforts to combat global warming

In 2023 we opted for 100% green electricity and an energy audit of our production facilities.

In 2025, we sustained this momentum by opting for a biogas supply, which will be operational from 2026 and will cover 100% of the consumption of one of our production workshops as well as our storage and logistics site.

This shift to an energy considered carbon-neutral is more complex for the whole site, and therefore takes longer to implement across our other production workshops; nevertheless, 12% of their energy supplies are now also provided by biogas.

In 2024, as one of the key decisions for decarbonising our activities, Stéarinerie Dubois committed to the ACT Pas à Pas approach to develop a refined decarbonisation plan steered at the business level.

The year 2025 was marked by the various stages of this process, which enabled us to set our greenhouse gas (GHG) emission reduction targets for 2030⁽¹⁾:

> Scope 1 & 2 objectives:

- **42%**

> Scope 3 objectives:

- **25%**

To achieve these objectives, we have defined four strategic pillars. Each of these pillars has a dedicated working group; these groups will develop the action plans, which are scheduled for validation in summer 2026.

(1) Reference year 2021 - Absolute reduction

UNDERSTAND OUR CONSUMPTION SOURCES TO BETTER MANAGE THEM

In 2025 Stearinerie Dubois changed its methodology: maintaining ABC Carbon Footprint method, with results presented according to the GHG Protocol.

Emissions for 2024 were recalculated using this methodology, as were those for 2021, which serves as the base year.

“ACT Pas à Pas has led to real commitment from the teams. We had identified most of the actions to be taken and the approach gave us the impetus, a genuine support for structuring and formalisation.”

AURÉLIE DAVID

Environment and energy coordinator

BEING AWARE OF OUR CONSUMPTION ITEMS TO BETTER MANAGE THEM

Our carbon assessment has been updated by integrating as many of our suppliers' emissions as possible, thanks to our membership of the CDP Supply Chain Member program since 2019.

Optimising the recovery of our waste

Objective: to turn our waste into a decarbonised resource

For the management of our liquid ester waste, we have abandoned incineration with energy recovery in favour of anaerobic digestion.

Through a local anaerobic digestion facility, whose installations are located about 50 kilometres from our production units, our liquid waste is converted into low-carbon energy: electricity and/or heat.

Whereas incineration produces fumes laden with pollutants released by the waste - which is strictly regulated - anaerobic digestion does not release methane into the atmosphere. As for the CO₂ released when using this biomethane for energy, it corresponds to the CO₂ previously present in the atmosphere and stored by the plants that enabled the anaerobic digestion.

ENERGY CONSUMPTION AND EMISSIONS PER 1 KG OF PRODUCT MANUFACTURED



Gaz

2 kWh



Electricity

0.49 kWh



Mains water

3.05 l.



CO₂

362 g.

(GHG Protocol)



Waste

200 g.



of which

100% recovered

Our water use

Objective: reduce pressure on this natural resource

Water management is a multi-faceted subject in our production of technological esters.

This resource is used at various stages in our manufacturing processes, in liquid form and in the form of steam. Wastewater is treated at our wastewater treatment plant, and some of the treated water is reused.

In 2025, we decided to further explore the various possibilities offered by the reuse of treated water, with the ambition of achieving an approximately 50% reduction in our drinking water withdrawals.

This level of ambition requires studying the reuse of water in our most water-intensive processes, at every stage where this resource is used. Therefore, we carried out a meticulous search to select the specialist consultancy that will support us from 2026 in studying our uses and the solutions arising from the latest technologies, in order to adapt to current and future production conditions.

2025 KEY FIGURES FOR OUR WASTEWATER TREATMENT PLANT



64,095 m³

of effluent treated



14%

of treated water
reused



255

tonnes of sludge
spread nearby

BREAKDOWN OF GREENHOUSE GAS EMISSIONS BY STEARINERIE DUBOIS ACROSS ITS VALUE CHAIN

Total estimated quantity = 66,986 tonnes of CO₂ equivalent for 2025

In 2025, Stéarinerie Dubois switched its GHG emissions calculation methodology from Bilan Carbone to the GHG Protocol. Emissions for 2024 were recalculated using this methodology, as were those for 2021, which serves as the base year.

	2021 (Base year)	2024	2025
Scopes 1 and 2	7.2%	5.1%	7.0%
Scope 3	92.8%	94.8%	93.1%
Of which purchases of raw materials			
Of which purchase of packaging	78.9%	84.9%	78.5%
Of which purchases of other goods and services			
Of which upstream transport (raw materials and packaging)	7.7%	6.1%	10.4%
Of which waste	2.5%	1%	1%

DISTRIBUTION AND QUANTITY OF GREENHOUSE GASES SCOPES 1 AND 2

Scope 1	2021 (Base year)	2024	2025	
Fuel oil and gas consumption	6.8%	4.9%	6.6%	
Linked to fuel consumption by the company's fleet of vehicles	0.1%	0.008%	0.1%	
Scope 2				
Linked to the production of electricity purchased by the company	0.3%	0.2%	0.3%	
Greenhouse gas emissions scopes 1 and 2	2021 (Base year)	2024	2025	Evolution 2021-2025
Tonnes of CO ₂ equivalent	63,919	88,801	66,986	4.80 %
g. CO ₂ equivalent/kg product	326	353	362	11.04 %

Other levers to reduce our CO₂ emissions

Policy "Zero air freight"

As part of its "Zero air freight", Stéarinerie Dubois raises awareness among its customers of CO₂ emissions related to air freight transport of goods and recommends a modal shift in favour of sea transport.

This awareness-raising work has led to the reduction of 49% in CO₂ emissions associated with our shipments for the 2024/2025 period.

New packaging

We offer our customers new drums made from wood cellulose and manufactured in France, replacing metal drums. These innovative barrels have an improved CO₂ footprint profile and lower weight, enabling reductions in transport-related emissions.

In 2025, a pilot was carried out for large-scale export, confirming the robustness of this packaging method. Further customer trials are scheduled for 2026.

Vehicle fleet

Stéarinerie Dubois is transforming its vehicle fleet. While electric and hybrid vehicles made up 5.3% of its fleet in 2021, by 2025 the fleet comprised 52% lower-emission vehicles.

Office electricity consumption

In 2025, Stéarinerie Dubois moved its Boulogne-Billancourt teams into new offices within an HQE-certified building.

In less than a year, we recorded a 16% reduction in CO₂ emissions linked to our offices' electricity consumption.

CPHI 2025: ecodesigned stand

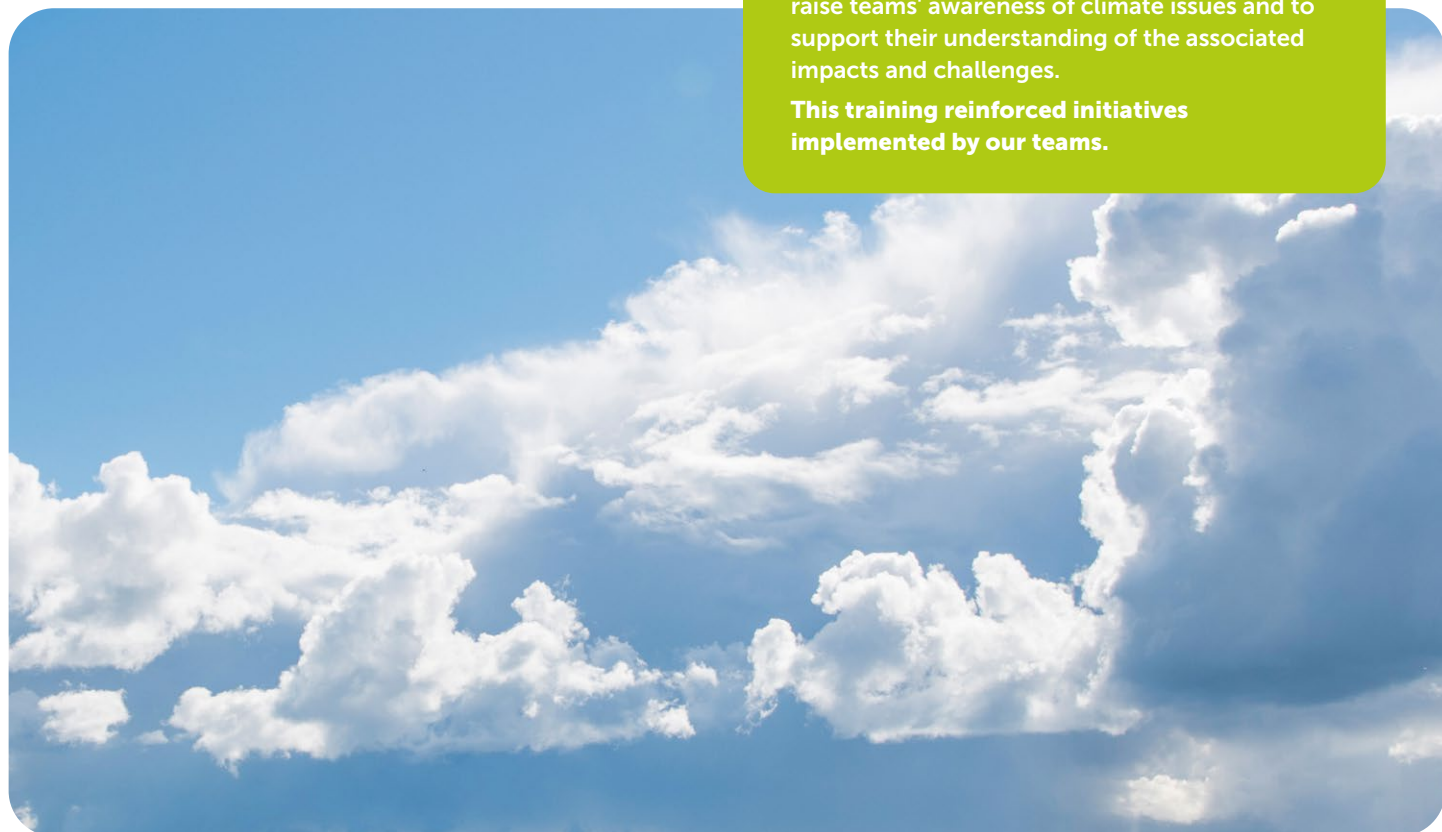
Our exhibition stand at CPHI was awarded the organiser's 'Better Stand Silver' award, recognising a more sustainable design.

Raising awareness among our teams

The 2Tonnes Workshop was delivered as part of a day dedicated to the climate transition and for the benefit of the sales, R&D, Innovation and Production teams, as well as Executive Management.

The session was organised by the company Oui Act as part of its mission to support the ACT Pas à Pas programme. The objective was to raise teams' awareness of climate issues and to support their understanding of the associated impacts and challenges.

This training reinforced initiatives implemented by our teams.





Changes in our practices

Prioritise active mobility

As part of our business travel, in particular group travel to trade fairs, our teams are committed to reducing our carbon footprint.

Thus, the travel of our entire team by train and public transport to Frankfurt for CPHI 2025 avoided more than 2 tonnes of CO₂ emissions.

This action, carried out by our teams, aligned with the more sustainable design of our exhibition stand.

Furthermore, our sales teams now reach several German and British destinations by train instead of by plane.

Adopt the right daily practices

Because every action counts, we also implement good everyday practices such as recycling waste.

In this context, coffee supplier Nespresso provides us with the impact measurement of our systematic recycling of used capsules.



In 2023, as part of its CSR policy, Stéarinerie Dubois has launched a carbon contribution project



This project, which runs from 2023-2028, aims to support the development of carbon sinks. Over and above the quantified carbon credit mechanism, this commitment allows us to contribute to actions that respect the environment, thereby ensuring that we have a positive impact.

Thus, Stéarinerie Dubois provides financial support to a farm in Vienne transitioning to regenerative agriculture, through the company ReSoil,

Agronomic report for 2025

The first part of the year was marked by the positive development of winter crops, which directly influences carbon storage by the main crops.

Meanwhile, climatic conditions allowed for the effective utilisation of organic fertiliser inputs.

June and July were particularly dry, thereby disadvantaging summer crops as well as the early establishment of cover crops. They were nevertheless able to be sown at the end of August under favourable conditions following the return of rainfall.

Mild conditions and year-end rainfall ensured a substantial autumn biomass production, measured at more than 5 TDM/ha. Winter crops (wheat, barley and faba bean) were sown under favourable conditions.

All of the project's indicators are therefore positive for 2025.

Significant co-benefits

-47%

**reduction in the
risk of soil erosion**

-24%

**reduction in fuel
consumption**

+59%

**increase in cover
crops**

-38%

**reduction in deforestation-related
products**



June 2025

Field plot in full bloom with faba bean, a legume of particular interest in regenerative agriculture. It captures nitrogen, improves soil structure, and provides excellent ground cover.



November 2025

Destruction of a faba bean and grass cover crop.

CSR 2025 performance indicators

DOMAIN	INDICATORS	2023
SOCIAL		
EMPLOYMENT	Total headcount (fixed-term and open-ended contracts) at December 31	163
	Hirings during the year	20
	Turnover rate	12%
	Breakdown of employees by age	14.07% less than 30 years old 19.92% between 30 and 39 years of age 32.22% between 40 and 49 years of age 33.80% age 50 and over
HEALTH & SAFETY AT WORK	Work accidents with work stoppage > 24 hours	8
	Frequency index TF1 (Number of work stoppages of more than 24 hours per 1000 employees)	28
	Severity rate SR (Number of days of accident-related absence per thousand hours worked)	0.37
	Work accidents/work-related illness contribution rate	0.86%
	Absenteeism rate (excluding maternity leave and long-term illness)	4%
TRAINING AND EDUCATION	Total number of training hours granted to employees	1,083
	Number of employees trained	55
	Number of apprentices	5
DIVERSITY AND EQUALITY OPPORTUNITIES	Parity (M/F) over complete workforce	66% / 34%
	Number of employees recognized as disabled workers	8
ENVIRONMENT		
EMISSIONS, EFFLUENTS, WASTE (Scoury sites)	Energy consumption per kg of product manufactured	1.97 kWh of gas 0.50 kWh of electricity
	Mains water consumption per kg of product	3.05 litres
	Quantity of sludge produced	326 tonnes
	Waste generation per kg of product	190 grams
	CALCULATION METHODOLOGY	BILAN CARBONE ↓
	Carbon footprint (perimeter 1 and 2) per kg of product	414 grams of CO ₂ equivalent

2024	2025	FRAMEWORKS	
		*	**
169	179	Art. 1-1°-a	SDG 8
19	26	Art. 1-1°-a	SDG 8
9.70%	12%	Art. 1-1°-a	SDG 8
13.29% less than 30 years old 20.25% between 30 and 39 years of age 32.38% between 40 and 49 years of age 34.18% age 50 and over	14.11% less than 30 years old 17.8% between 30 and 39 years of age 29.44% between 40 and 49 years of age 38.65% age 50 and over	—	SDG 10
3	2	Art. 1-1°-d	SDG 3
10.3	6,5	Art. 1-1°-d	SDG 3
0.51	0.4	Art. 1-1°-d	SDG 3
0.86%	0.89%	Art. 1-1°-d	SDG 3
4.1%	4.36%	Art. 1-1°-a	SDG 8
1,940	1,414	Art. 1-1°-e	SDG 4
165	80	Art. 1-1°-e	SDG 4
4	7	Art. 1-1°-e	SDG 4
67% / 33%	64% / 36%	Art. 1-1°-f	SDG 5
8	10	Art. 1-1°-f	SDG 10
1.98 kWh of gas 0.48 kWh of electricity	2 kWh of gas 0.49 kWh of electricity	Art. 1-2°-c	SDG 7
3,22 litres	3,05 litres	—	SDG 6
232 tonnes	255 tonnes	Art. 1-2°-d	SDG 6 and 15
170 grams	200 grams	Art. 1-2°-b	SDG 12
GHG PROTOCOL ↓	GHG PROTOCOL ↓		
353 grams of CO ₂ equivalent	362 grams of CO ₂ equivalent	Art. 1-2°-c	SDG 13

* Article 225
** Sustainable Development Objectives (SDOs)

The CSR indicators presented in this document relate to the activities of the legal entity Stéarinerie Dubois in France. The CSR policy applies to the whole company. These indicators are monitored on an annual basis and are consolidated as at 31 December of the reporting year (i.e. 2025).



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