

# life+nature

by Roquette

## *Non-Financial Performance Statement 2023*



**ROQUETTE**

*Offering the best of nature™*



# Editorial

*For 90 years, Roquette has been able to evolve and adapt to meet its customers' needs, while remaining true to its values of authenticity, excellence, well-being and forward-looking. Our commitment to research and development of new products and technologies has enabled us to remain at the forefront of innovation, while continuing to offer high-quality products. This drive for progress and responsiveness is essential and enables us to look to the future with confidence and determination.*

*Over the decades, life and nature have continued to be a source of inspiration. We are convinced that sustainable development is key to our company's sustainability and success and have launched a highly ambitious program to further boost our performance by 2030. This "life+nature" program is structured around three platforms: "PRESERVE the planet," "INVENT for the future," and "CARE for people." They reflect the diversity of the goals we have set ourselves.*

*Through our "PRESERVE the planet" engagement platform, we want to reduce our environmental footprint by reducing our CO2 emissions by 25% between 2021 and 2030. This target has been validated this year by the Science Based Target initiative (SBTi) and is already the subject of major investments in energy efficiency and increased renewable energy usage projects at our production sites around the world.*

*However, preserving the planet also means helping to regenerate nature which is the driving force behind our business and the source of our inspiration. In 2023, we launched several initiatives related to the raw materials we use, one being our participation in the Transitions program, initiated by the Vivescia cooperative and aimed at helping farmers move towards regenerative, low-carbon agriculture that benefits both the soil and biodiversity.*

*Firmly convinced that our innovation plays a fundamental role in our journey towards a more sustainable model, we have decided to delve much deeper into the environmental and societal impacts of our products, in particular through life cycle analyses. Our "INVENT for the future" engagement platform guides our actions and will enable us to offer solutions that create value for consumers, society and the planet. 2023 was also marked by the launch of a program aiming to evaluate all our products and their impacts by 2030 in order to guide our R&D and market initiatives.*

*Finally, through our "CARE for people" engagement platform, we continue to pay special attention to the men and women in Roquette and beyond our borders. We ensure that all our activities are carried out in strict compliance with human rights. As a family business, this commitment is part of our DNA. We protect our employees' health and safety by providing them with a safe, diverse, and inclusive working environment.*

*We are also reinforcing our activities and relationships with local communities around our sites and developing numerous projects in partnership with them.*

*This report provides full details of our new "life+nature" program, as well as the corresponding investments and initiatives to meet the ambitious targets we have set ourselves, which are in line with our determination to accelerate our efforts to make Roquette an even more responsible and sustainable company.*

**Édouard Roquette** *Chairman*  
**Pierre Courduroux** *Chief Executive Officer*



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**ROQUETTE**

*Offering the best of nature™*

# The Roquette group

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# Offering the best of nature for over 90 years

## 1.1 Our history and business

A family-owned business, Roquette is a global leader in plant-based ingredients and a major supplier of pharmaceutical excipients. Founded in 1933, the group is currently present in over 100 countries, posts sales of around 5 billion euros, has more than 30 manufacturing sites and employs around 10,000 people worldwide.

For decades, life and nature have been our source of inspiration. Thanks to our natural raw materials, we are helping create a completely new gastronomy using plant-based ingredients, offering pharmaceutical excipients that play a key role in medical treatments and developing innovative solutions for other markets such as animal nutrition, industry and cosmetics. We strive to unleash nature's potential to improve, heal, and save lives.

Driven by the constant desire to innovate based on a long-term approach, we place sustainable development among our core priorities as we seek to take care of resources, people and territories.

Roquette has been a member of the United Nations Global Compact since 2009. The Compact brings together com-

panies, organizations, UN agencies, labor stakeholders and civil society around 10 universally recognized principles relating to human rights, international labor standards, the environment and the fight against corruption. Each year, we promote actions in support of these 10 principles and our approach to sustainable development is aligned with the United Nations' SDGs.<sup>1</sup>

In addition, the international non-financial rating agency EcoVadis awarded Roquette the "Silver" level for its sustainability commitments and performance. With an overall score of 62/100, the group has significantly improved its score compared to previous years, demonstrating and recognizing the momentum associated with its sustainability goals, practices and processes.

### The group's key figures<sup>2</sup>

**90 years**

OF INDUSTRIAL  
AND OPERATIONAL EXCELLENCE

Around

**10,000**

EMPLOYEES WORLDWIDE

REVENUE OF

**5** BILLION EUROS

IN 2023

PLANT-BASED RAW MATERIALS THAT OFFER  
more than

**700** HIGH-PERFORMANCE  
SOLUTIONS IN EVERYDAY PRODUCTS

More than

**30** INDUSTRIAL  
SITES

**300** DEDICATED R&D  
EMPLOYEES AND  
**30** PATENTS REGISTERED  
EVERY YEAR



## An international presence from 1933 up to the present

### **SINCE 1933:**

Development in Europe

### **SINCE 1982:**

Development in North America

### **SINCE 2001:**

Development in Southeast Asia

### **SINCE 2017:**

Development in South America

## 1.2 Our four core values

As an integral part of the company's DNA, our values reflect the culture that our teams around the world live out and express every day. Authenticity, excellence, forward-looking and well-being are Roquette's four core values.

### **AUTHENTICITY**

We are authentic people; we live up to our commitments and act honestly and responsibly. That's who we are.

### **EXCELLENCE**

Together, we are committed to doing even better and going even further every day to meet the needs of business partners and consumers alike.

### **FORWARD-LOOKING**

Our family legacy and long-term vision are the foundations on which our determination to continue to explore, work and innovate together is built. This is essential if we are to meet our customers' expectations and anticipate their needs on an ongoing basis.

### **WELL-BEING**

By improving widely used products, we contribute to well-being while caring for resources, territories and communities. We focus on creating an easy and pleasant working environment and customer experience.

A working group of representatives from various departments, sponsored by a member of the Executive Committee, was set up in 2023 to ensure that every Roquette employee understands, shares and embodies the values that drive our company. This working group has the task of proposing a specific, regular communications campaign then ensuring it is implemented with concrete examples from the field that show that our values guide our attitudes and behavior on a daily basis.

In China, the "Values On the Go" program conducted between 2021 and 2023 helped various stakeholders better understand what the values of the company conveyed. Events with customers, employees and their families were organized throughout this period to highlight the ideas shared through these values: transparency, innovation, ongoing improvement and compliance. A book featuring testimonials and examples of how these values are embodied was then published and distributed to Chinese employees.

1. United Nations Sustainable Development Goals – reference table appended.  
2. group scope – Methodological note appended hereto.

# *Establishing ethics as a guiding principle and a sign of trust*

## **2.1 Our ethics commitments**

Our ethics and compliance program includes four major themes:

- The fight against corruption;
- The fight against anti-competitive practices;
- Monitoring risks related to trade sanctions;
- Data protection.

"Zero tolerance" for fraud and corruption is our guiding principle.

### **Our Risk Environment**

Although the group's activities are not particularly exposed to the risk of corruption, Roquette employees may nevertheless come into contact with corrupt practices due to the group's international presence and extensive ecosystem of different business and logistics partners (e.g., distributors, carriers, customs officers, etc.).

In 2023, the group achieved around 6% of its revenue in

countries with a high level of corruption risk (i.e., a score below 40 according to the corruption perceptions index published by Transparency International 2022) and has production sites in equally sensitive areas in India, China and Brazil, as well as sales offices in Indonesia, Malaysia, Mexico, Thailand and Vietnam.

### **Our Risk Management System**

Since the group is bound by the Sapin II Act, it has put in place specific policies and tools to support its zero tolerance of fraud and corruption and the group's Code of Conduct is at the forefront of this initiative.

The Code of Conduct is available in nine languages (French, English, Spanish, Italian, Portuguese, Romanian, Lithuanian, Chinese, and Japanese) at [www.roquette.com](http://www.roquette.com) and on the intranet and applies uniformly to all group employees, regardless of their position or location.

The Code of Conduct is signed by every new employee during the hiring process.

A Supplier Code of Conduct and a Distributor Code of Conduct apply to our suppliers and distributors based on the same principles and rules.

In addition to the relevant sections of the Code of

Conduct, the group has published a number of guidelines on the intranet, detailing the rules and mechanisms to which employees must refer when it comes to the fight against corruption, gifts and entertainment, conflicts of interest, competition law, international trade sanctions, relations with public bodies, delegation of authority, etc. These internal procedures apply to all employees, at all subsidiaries, wherever Roquette operates.

Thus, in accordance with applicable laws and internal regulations, any employee who violates the Code of Conduct and Roquette's anti-fraud and anti-corruption guidelines is liable to disciplinary sanctions.

## Tools

As part of its ongoing improvement approach, Roquette continues to update its anti-corruption risk mapping, covering all business lines as well as all support departments (finance, purchasing, HR, IT, legal and communications). A comprehensive exercise was launched in 2022 covering corporate global functions, Brazil, China, France, India and Spain. In 2023, Italy, Lithuania, Canada, Singapore, Poland and Mexico were added, and in 2024, the group's sites in the USA, Japan and the Netherlands will be included, along with the Qualicaps sites acquired in 2023.

In addition, intermediaries in contact with public authorities (e.g., customs officers), as well as sales representatives, although few in number, have been identified as presenting an inherent risk of corruption. The group has had a dedicated online platform in place for several years now to manage compliance by all types of business partners (customers, suppliers, prospects, etc.). This platform is managed by an external service provider and is used to run background checks concerning international sanctions, various convictions, reputational alerts through the media, etc. All third parties working with the group undergo an initial background check but the platform also runs regular, on-going checks. Alerts triggered in this way are processed by the Ethics & Compliance team.

Starting in 2023, all the intermediaries used by the group were categorized in light of on the risks incurred, and this work will continue into 2024. They are being categorized based their risk profile, and specific risk mitigation measures are then established for each category.

In addition, a central online register dedicated to declaring any actual, potential, or apparent conflict of interest situation has been set up on the intranet, as well as a register for declaring any gifts and entertainment received, offered or declined. These systems thus ensure a harmonized management of all reporting at group level, facilitating

second and third level checks.

The group is also committed to conducting due diligence on planned mergers or acquisitions to identify any compliance issues with potential acquisition targets at an early stage.

In line with this ethical risk management approach, the group has put procedures in place to report and better prevent corruption risks. Thus, any attempted corruption or act of corruption can be reported to the appropriate authorities: Human Resources department, Ethics & Compliance department, Internal Audit and Risk Management department, Roquette managers or through our "SpeakUp" whistleblowing system. This whistleblowing platform is managed by an external service provider, is available to all group employees (permanent employees, trainees, temporary workers and other staff seconded to the company) as well as to any third parties (suppliers, subcontractors, service providers, self-employed workers) at [www.roquette.com](http://www.roquette.com) and on the intranet. Like the Code of Conduct, it is also found in the apps installed by default on all employees' company cell phones. Available in many languages and guaranteeing full anonymity if so desired by the whistleblower, this system can be used to report any suspicion or breach of the Code of Conduct, whether it concern corruption, fraud, competition law, human rights, environmental violations, international trade sanctions, etc.

For more information on the SpeakUp system, please see Section 3.1 Respect for human rights.

## Training

Every employee who joins the group must go through a digital onboarding process, including e-learning modules to familiarize them with the Code of Conduct, security, safety and data protection.

More specifically, team training, especially for teams exposed to risks related to business ethics, is a major priority for the group. This is why live or in-person training courses (i.e., face-to-face and/or live via videoconferencing) are preferred. In 2023, the Ethics & Compliance team, supported by the network of in-house lawyers and local human resources teams, provided over 1,800 hours of live training to more than 1,500 employees in 19 countries on the following topics: competition law, the fight against cor-

ruption, conflicts of interest, trade sanctions, gifts and entertainment, diversity and inclusion, and the fight against discrimination and harassment. An online training catalog (featuring e-learning and webinars) is also available.

In 2023, the focus was also put on data protection, with 3,936 employees trained at 39 sites in 22 countries, for a total of 5,576 hours of e-learning. This training effort will be extended in 2024 to achieve a highly satisfactory coverage rate in Europe, and it will be extended to cover areas outside Europe.







life+nature

by Roquette

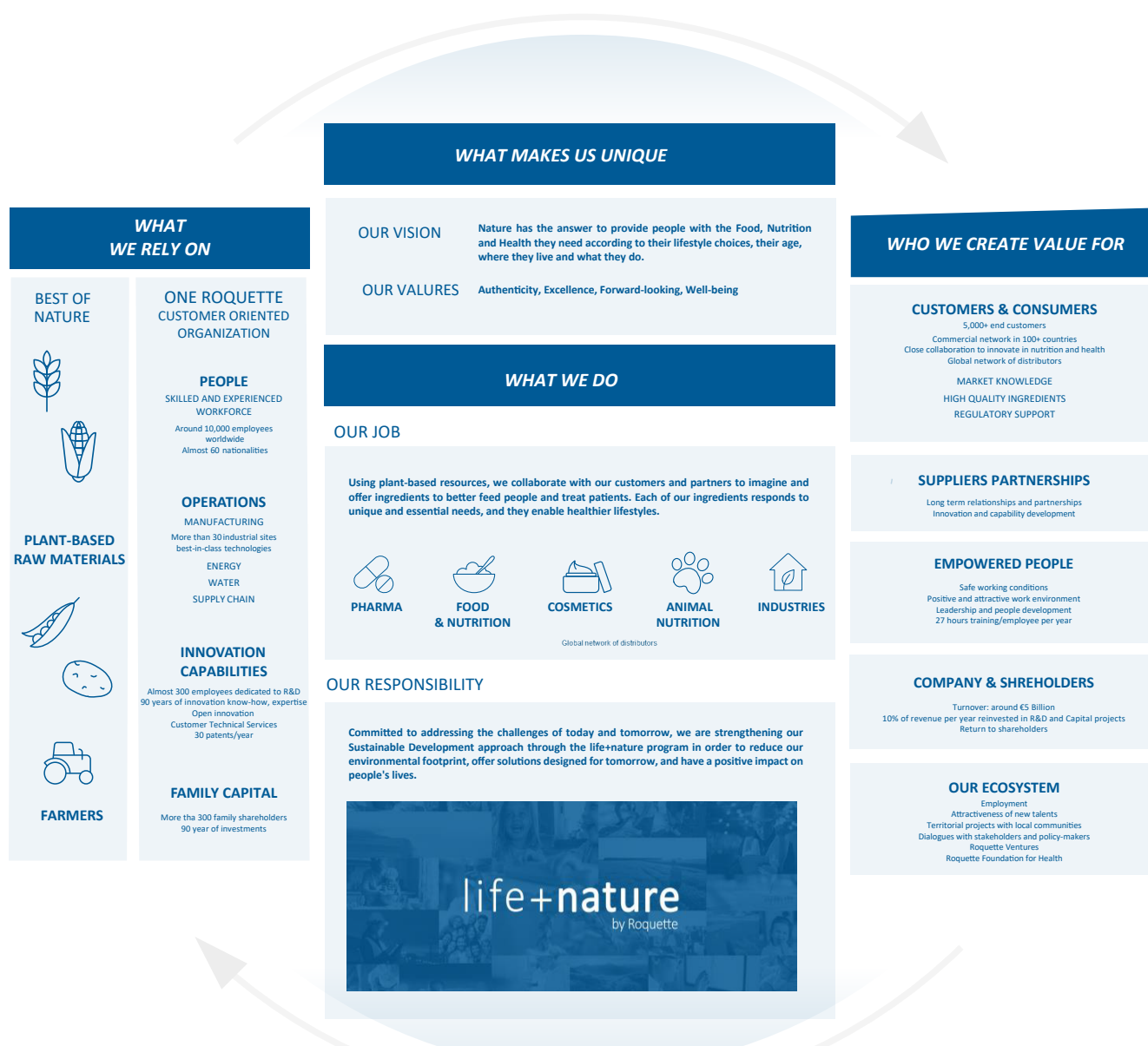
Sustainability  
as a core component  
of our strategy

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# Integrating sustainable development into our business model

Conflicts, scarcity of resources, population growth, aging population, regulatory pressure, changing eating habits, etc. These accelerating geopolitical and societal changes have or will have an increasingly significant direct or indirect impact on our business.

Sustainable development is an integral part of our business model and a strategic pillar in ensuring that the group continues to adapt





# Establishing a governance structure

Governance, which drives sustainable development at Roquette, is based on three key components:

- the Ethics and Sustainable Development Committee
- a team of experts at group level supported by a network of correspondents
- dialogue with stakeholders.

The Ethics and Sustainable Development Committee has played a key role in guiding and monitoring the deployment of our sustainable development approach over the last 10 years. Made up of board members, it meets four times a year and interacts closely with the board and its other committees: the Audit Committee, the Strategy Committee, and the Appointments and Compensation Committee.

In 2023, a new operational governance structure was set up to redefine the group's medium- and long-term sustainable development strategies and structure, to ensure operational performance, develop new expertise and support departments and regions as regards implementa-

tion. Roquette has appointed a Sustainable Development Director who is a member of the group Executive Committee. He heads a team of nine people who interact with correspondents in all departments of the company.

The main decisions related to our sustainability strategy are taken by the Executive Committee and approved by the Board of Directors.

When it comes to broader governance as applied to sustainable development, Roquette takes the needs and views of the various stakeholders across its entire value chain into account. Relationships with them and transparent communication are essential in guiding the group's strategy and activities. Roquette regularly communicates on sustainability initiatives and news through its internal channels, website and social media.

The table below sets out the main subjects discussed with stakeholders:

Stakeholders	Subjects discussed	Dialogue method
Public authorities, local communities, professional organizations, partners, the media	Compliance with regulations and the environment, zero nuisance, industrial safety, information, transparency, compliance, self-monitoring, economic benefits, decision-making, and project management, etc.	Meetings, think-tanks, bargaining, meetings and information exchanges, media relations, business and sustainable development report, website, social media, etc.
Employees, social partners, future employees	Training, career management, working conditions and safety, fair compensation, employee benefits, work-life balance, information on group life, the sustainable development program, etc.	Surveys, discussions with employee representatives, salary negotiations, internal newsletters, intranet One, information meetings, Code of Conduct, business and sustainability report, etc.
Customers, distributors, agents, suppliers, service providers	Satisfaction, product and service quality requirements, rapid response, sustainable development approach, discussion and evaluation meeting, transparency as regards procurement conditions, relationship of trust, etc.	Performance review, audits, satisfaction questionnaires, contracts, general procurement conditions, Supplier Code of Conduct, code of ethics, website etc.
Shareholders, financial institutions	group growth, profitability and sustainability, stable governance, business information, visibility on the strategy and resources committed, selection of investments, etc.	General Shareholders' Meeting, information meeting, site visits, website, business report, financial and non-financial rating agency report, etc.

# Anticipating risks and seizing the related opportunities

Risk is an integral part of corporate life. Roquette is exposed to an ever-evolving set of environmental, social and societal risks that may impact its profitability, growth, and reputation and that could compromise its ability to achieve and maintain its overall performance. In 2023, in line with the group's risk management plan, an in-depth analysis of the main non-financial risks was carried out through the following steps:

- Identification and qualification of 24 risk factors covering

all sustainable development issues facing the company and aligned with the main external frameworks (e.g., GRI, CSRD, CS3D, etc.);

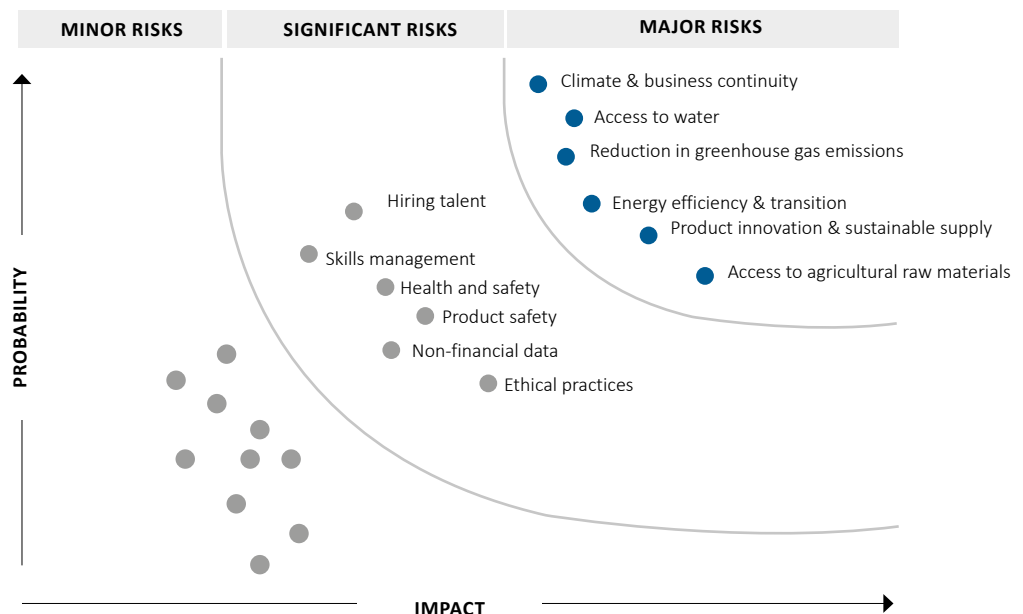
- Assessment of these risk factors by a panel of in-house experts in terms of their probability of occurrence, severity of impact and rate of occurrence;
- Review and approval by the group Executive Committee.

At the end of the analysis, six priority non-financial risks were selected:

1. Climate & business continuity
2. Product innovation & sustainable supply
3. Access to water
4. Energy efficiency & transition
5. Reduction in greenhouse gas emissions
6. Access to agricultural raw materials

All the above are subject to action plans to reduce their probability of occurrence and their intensity. The policies, actions, and results related to these risks are set out in the remainder of this report.

In accordance with current regulations, the themes of "fighting food waste and food poverty," "respect for animal welfare," "actions aimed at promoting the practice of physical and sports activities" and the "nation-army link" were analyzed, and none of them presented high potential CSR risks for Roquette.



# *Reinforcing the group's commitments and actions through the life+nature program*

life+nature is the group's new sustainability program that marks the acceleration of our commitments and actions in the field of sustainable development. Fully integrated into the group's strategy, life+nature is structured around three engagement platforms:



## 1. PRESERVE the planet

Mindful of our environmental footprint and the impact of climate change on our business, a platform has been set up, in connection with risk analysis, around two working areas:

- **Mitigation:** Roquette adheres to the goals of the Paris Climate Agreement (COP 21) to limit the rise in temperatures to less than 2°C above pre-industrial levels. To achieve this, we have stepped up our climate action program over the past two years with the implementation of a global industrial decarbonization roadmap, setting new CO2 emission reduction targets for

2030, creating an internal task force, and setting up a dedicated investment program.

- **Adaptation:** in the event of climate hazards, our priority is to protect and adapt our infrastructures and production sites, secure access to water and secure long-term supply sources, in particular by prioritizing more sustainable raw materials.



## 2. INVENT for the future

Anticipating and proposing solutions designed to create shared value for our customers, society and the planet is the goal of our "INVENT for the future" platform. By defining and implementing a sustainability assessment tool for our product portfolio, we are able to bring a more sustainable product range to the market, enabling our customers to meet new consumer needs while achieving their sustainable development goals.

Spearheading this platform, an eco-design program has been launched with the group's R&D and innovation teams to help develop new products and solutions aimed at reducing the environmental footprint throughout the lifecycle and having an even greater positive social impact.



### 3. CARE for people

We cultivate a relationship of trust with all our partners, placing human safety, ethics and human rights at the forefront of all our business dealings. In all our business activities and relationships, we strive to respect human rights and fundamental freedoms. We offer our employees rich and varied career paths within the company. The group ensures their quality of life at work,

respects their diversity and helps them develop their skills. We have also set safety for all as a top priority. We collaborate with the local communities in which we operate around the world to help them in their activities with the support of the Roquette Foundation for Health.



### 4. life+nature 2030

#### 2030 Goals and Performance Monitoring

To take up the challenges associated with the three engagement platforms of the life+nature program, the group has committed to achieving 15 major goals by 2030:

Engagement platform	Associated risk	Goal		
		Goal	Goals for 2030	Result for 2023
<b>PRESERVE the planet</b>	Reduction in greenhouse gas emissions	Reduce the group's direct CO2 emissions (Scope 1 + 2) by 25% compared to 2021, according to our trajectory validated by the SBTi*	-25%	-10.7%
	Energy efficiency & transition	Improving the energy performance of industrial site production facilities by 30% compared to 2021	-30%	+0.9%
	Reduction in greenhouse gas emissions	Working with our suppliers to reduce indirect CO2 emissions (Scope 3) by 25% in absolute terms according to our trajectory validated by the SBTi*	-25%	-2.8%
	Access to agricultural raw materials	Achieve 60% procurement of sustainable plant-based raw materials	60%	43%
	Climate & business continuity	Support 20 regenerative agriculture programs* world-wide with our business partners	20	2
	Access to water	Reduce water withdrawals by 20% in absolute terms compared to 2021*	-20%	-9%
	-	Launch 100 initiatives to regenerate nature and biodiversity in the regions where we operate	100	16
<b>INVENT for the future</b>	Product innovation & sustainable supply	Develop collective eco-design expertise by training over 500 experts	500	•
	Product innovation & sustainable supply	Produce specific LCAs for all our products to implement the SPARQ <sup>1</sup> program	100%	7%
	Product innovation & sustainable supply	Integrate eco-design into 100% of our innovation programs	100%	•

\*Sustainable Portfolio Assessment by Roquette  
• New indicator in 2023. Initial results in 2024.

Engagement platform	Associated risk	Goal		
		Goal	Goals for 2030	Result for 2023
CARE for people	Health and safety	Achieve industry-leading accident frequency rates with:		
		Frequency rate 1: 0.75	0.75	1.68
		Frequency rate 2: 2	2.00	3.10
	Hiring talent	Promote diversity and inclusion with 40% of management positions held by women	40%	25.6%
	Ethical practices	Assess 100% of our strategic suppliers to ensure compliance with our ethics and respect for human rights	100%	62%
	Skills management	Guarantee all employees at least 25 hours of training per year to develop their skills and career paths	25 hours	25.9 hours
	-	Launch 100 initiatives each year for the communities in which we operate	100	90

Other, more specific goals have also been set and supported by the operational departments depending on the topic and monitored at site level.

## Non-financial Reporting

Non-financial reporting is an essential process that enables the group to monitor progress made on the three platforms of the life+nature program. For this purpose, Roquette has set up procedures, processes and specific documents to ensure that business lines are coordinated, share the same indicator definitions and reporting rules, collect and consolidate data efficiently, and ultimately are in a position to guarantee the quality and credibility of the data communicated.

Indeed, reliable relevant data are essential to support decision-making, prioritize projects and allocate the appropriate human and financial resources.

In 2023, the Sustainability and Digital teams launched a project to define the governance of the group's direct CO2 data and map all source systems in order to continue improving the process used to calculate the group's annual carbon footprint detailed in this document. These efforts have made it possible to update each contributor's role, set more precise definitions and reporting scopes, analyze the IT architecture and fine-tune our direct carbon footprint calculations on which our emissions reduction program is based.









**PRESERVE** the planet



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# Reducing our carbon footprint

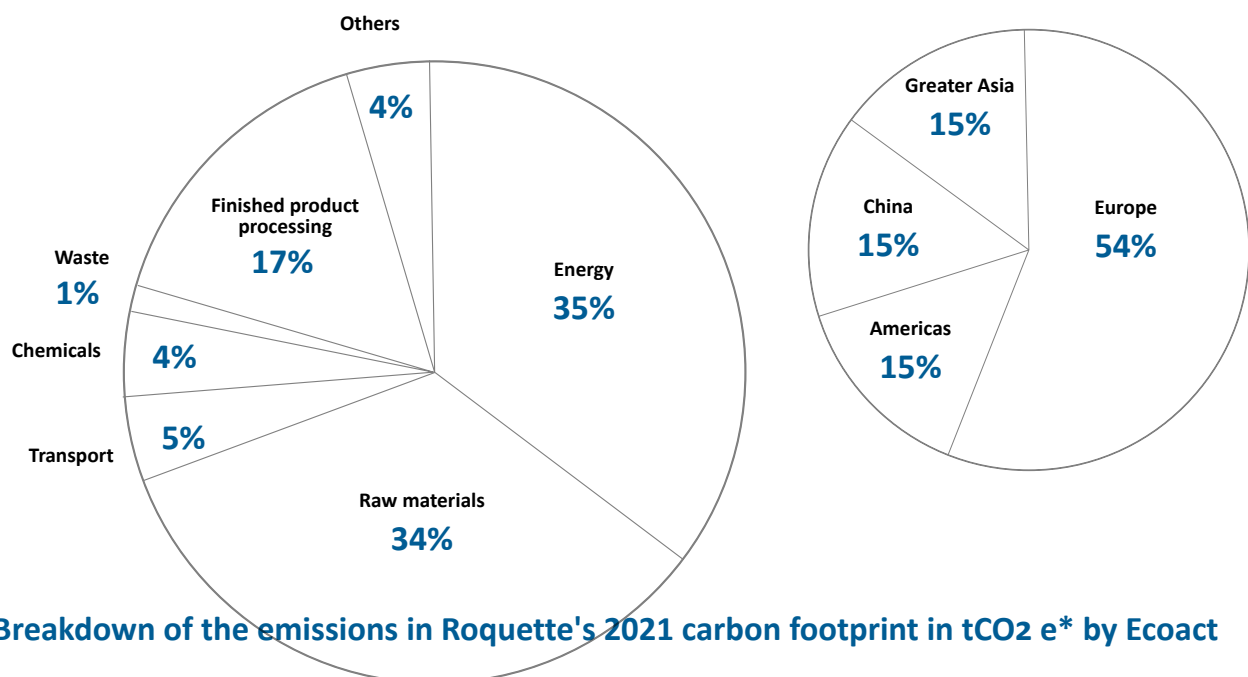
Roquette has set clear and transparent carbon reduction targets based on clearly identified measures. They are part of a reduction strategy aligned on the Paris Accords which were validated by the Science Based Targets initiative (SBTi) in 2023. The 2021 carbon footprint report is the baseline and starting point of our roadmap.

## 1.1 The group's carbon footprint report, a working benchmark

In 2021, the emissions baseline year, the group's total greenhouse gas (GHG) emissions amounted to 8.7 million tons of CO<sub>2</sub> equivalent. These were broken down as follows: 2.7 million tons of direct emissions (Scopes 1 and 2) and 6.0 million tons of indirect emissions (Scope 3).

In our business sector, the two main sources of emissions are energy use and the raw materials purchased.

The last third of emissions includes the processing of products sold, transport and the purchase of chemicals. In line with the geographical distribution of our sites, GHG emissions are concentrated in Europe (54%), Asia (30%), and the Americas (16%).



Breakdown of the emissions in Roquette's 2021 carbon footprint in tCO<sub>2</sub> e\* by Ecoact



## 1.2 Our reduction targets and associated drivers

In 2022, Roquette set new targets, in line with the Paris Accords, an international treaty on climate change adopted by 196 countries at COP 21, the United Nations Conference on Climate Change in Paris in 2015.

The group is committed to reducing its direct and indirect GHG emissions by 25% by 2030 (compared to the emissions baseline of 2021). In 2023, this target was validated by SBTi, an independent global body that enables companies to set ambitious emissions reduction targets in line with the latest climate change science. Our goals are in line with the UN's ambition to limit the global temperature rise

to well below 2°C by the end of the century compared to pre-industrial temperatures.

Moreover, as energy efficiency is identified as one of our main non-financial risks, we have raised our standards in this area. Our ambition is now to improve the energy performance of our production facilities by 30% by 2030.

**We are leveraging two main solution groups to reduce our carbon footprint:**

- I. Energy efficiency, renewables and electrification to reduce direct emissions (Scopes 1 and 2);
- II. Purchase low-carbon raw materials, optimize product transportation, reduce consumption of chemicals in order to cut indirect emissions (Scope 3).

The initial investments set aside to achieve these goals amount to an unprecedented 350 million euros between now and 2028.

Roquette has also established an internal carbon price. This mechanism aims to allocate a financial cost to the tons

of CO<sub>2</sub> that will be emitted over the life of a project, thus influencing its internal profitability rate. This mechanism, which is decisive for all investment decisions, is being applied at all our sites, regardless of location, including countries that do not have a carbon pricing policy.

INDICATORS	2030 GOAL:	2022	2023
DIRECT GHG EMISSIONS (SCOPES 1+2)*	<b>-25%</b> compared to 2021	<b>-1%</b>	<b>-10.7%</b>
INDIRECT GHG EMISSIONS (SCOPE 3 IN MILLIONS OF TCO <sub>2</sub> E)*	<b>-25%</b> compared to 2021	<b>-2.8%</b>	Available in Q2, 2024

In 2023, the fluctuations in GHG emissions are explained by overall variations in plant activities, as well as by changes to the energy mix and site-specific projects.

## 1.3 Focus on energy efficiency and the use of renewable energy

Even if local conditions are taken into account (regulatory constraints, composition of the energy mix, availability of resources, etc.), the group's decarbonization roadmap is being rolled out on every site, in France and abroad, through two main areas of action:

### "SAVE":

30% reduction in our energy use by 2030, compared to 2021: this is the goal of the "30@30" program. In 2021, our energy use (mainly natural gas, coal, and electricity) accounted for 35% of the carbon footprint. Their drastic reduction across all production facilities is one of the key components in our decarbonization strategy.

### "SHIFT":

convinced by the efficiency of renewables over the past 15 years, the group now relies on a combination of geothermal, biomass and renewable electricity supplies (wind, solar and hydro) in Europe and elsewhere.

\* Methodological note appended hereto



## INDICATORS

2030 GOAL:

2022

2023

### ENERGY EFFICIENCY OF INDUSTRIAL PRODUCTION FACILITIES (SAVE)\*

**-30%**  
compared to 2021

**-1.7%**

**+0.9%**

In 2023, renewable energy accounted for 14%\* of the group's energy mix.

Many innovative solutions have been and will continue to be implemented at our sites. Iconic examples include:

- The only one of its kind in France, our Beinheim site in Alsace has been operating since 2016 on a geothermal power unit and a biomass boiler, which provide more than two-thirds of its heating needs.
- In India, our Pantnagar and Gokak plants use locally produced agricultural by-products (rice husks, sugarcane bagasse) as fuel to produce electricity or heat.
- Since January 2023, around 30% of the electricity used by our Panevėžys site in Lithuania has come from renewable sources, thanks to the signing of a new wind power contract.
- At our Keokuk site in the United States, coal will be phased out by 2025 and replaced by natural gas (which emits far less greenhouse gas).
- In China, two projects aimed at reducing our greenhouse gas emissions through energy efficiency were launched

in 2023: energy recycling using heat exchangers and condensate recovery to preheat the air in the building, and the commissioning of a boiler to recover biogas from wastewater produced in sewage treatment plants to dry the sludge produced without recourse to fossil fuels.

Other major projects currently being studied include the electrification of our evaporation processes, with the MVR (mechanical vapor recompression) program, and the installation of a biomass boiler on the Lestrem site in France.

In 2023, the Roquette group's total electricity consumption (imported + generated) was 2,233 GWh compared to 2,548 GWh in 2022, and total natural gas consumption was 6,443 GWh in 2023 compared to 7,668 GWh in 2022.

## 1.4 Continuously streamlined logistics

A major factor in reducing our Scope 3 emissions, freight represented 5% of Roquette's total carbon footprint in 2021. Decarbonizing our supply chain, maintaining our quality of service and optimizing costs – Our transport strategy must meet these three imperatives. As of 2021, we set down these goals in a charter and signed the voluntary FRET21 commitment for all flows from the large Lestrem site in France. Supported by ADEME (the French Environment and Energy Management Agency), this scheme encourages companies placing orders with carriers ("shippers") to reduce the environmental impact of their logistics.

The four main areas being focused on to reduce shipping-related emissions by 25% by 2030 are:

- Optimizing loading rates and distances traveled;
- Multimodal transport and reduction of air freight;
- Using carriers with fleets of low-emission trucks;
- Alternative fuels.

Thus, we have implemented multimodal solutions, notably for the Northern Europe flow, by mixing inland waterway, rail and sea transport for our European sites. The Cassano site in Italy was a pioneer in this field. In the US, road transport is also being gradually replaced by rail or barge.

In India, some of the trucks used by Roquette also use liquefied natural gas instead of gasoline. Finally, in Spain, we have also innovated with double-tank trucks, making it possible to double the volume of goods transported on a single truck. This initiative will probably be deployed at other group sites in the coming years.

\* Methodological note appended hereto



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## *Being more resilient to climate hazards*

Roquette uses an analysis of its climate risks to adapt its activities, protect its sites and secure its supplies of raw materials. We are also strongly committed to conserving water resources and this is one of our top priorities. We implement actions to protect biodiversity locally.

### **2.1 A proprietary climate model**

Mindful of the impacts of accelerating climate change, our group is working to develop a model to assess future climate risks that could impact our operations (material damage, business disruption, etc.), and critical elements in our value chain (agricultural crops, supplies, factories, industrial processes, logistics infrastructures, warehouses, etc.).

In establishing this model, we distinguish between acute and chronic physical risks. The former are extreme weather events that can cause floods or forest fires, for example. The latter occur over a longer period.

These, for example, are caused by higher average temperatures and rising sea levels. Initial work focused on assessing how vulnerable grain supplies (wheat, corn) were to climate hazards by 2030 and 2050. Modeling our climate risks is an essential step in guiding our industrial and commercial strategy over the long term.

### **2.2 Prevention and adaptation plans**

Business continuity and adapting our sites to the impacts of climate change go hand in hand. We are working to make our sites more resilient to adverse events such as droughts, tornadoes or floods in collaboration with our insurance partners. For example, flood risk assessment studies have been conducted at one of our sites in India based on projections and previous events. Subsequently, we will install flood protection systems in flood-prone areas and equipment protection systems to cope with storms.

We are strengthening protection systems for sites that are already at risk. For example, we are speeding up the

installation of water recycling systems in drought-prone areas. Some are already being installed on our sites in India.

In addition, our sites operate with environmental and energy management systems. Certification of these systems is advancing with the goal being to eventually have all sites certified. In 2023, 58% of our factories were ISO 14001 certified and 54% were ISO 50001 certified.





## 2.3 More sustainable agricultural raw materials

Agricultural raw materials (wheat, corn, potatoes and peas) are the basis of our business. That's why it's important to take action today to ensure future supplies. For many years now, Roquette has been working closely with cooperatives and farmers on increasing the volumes of sustainable raw materials purchased, developing associated certification schemes and deploying new regenerative crop protocols. In addition, the group sources its grain locally whenever possible.

The group has therefore committed to increasing the percentage of qualified sustainable raw materials to 60% by 2030 on all its purchases worldwide. To achieve this, Roquette will give preference to grains certified under such schemes as the ISCC (International Sustainability Carbon Certification), a low-carbon label, 2BS (Biomass Biofuel Sustainability) and SAI (Sustainable Agriculture Initiative). In 2024, we will expand our scope with volumes of SAI-certified corn from Chinese agriculture that are processed at our Lianyungang site in China.

As part of our commitment to responsible sourcing, we are building ever-closer ties with our local suppliers and producers by drawing up and implementing specific specifications for our raw materials. This improves the quality and traceability of our products. For example, we work with Italian farmers in the waxy corn sector where we deploy the SAI platform's certification scheme called

the Farm Sustainability Assessment (FSA). More generally, Roquette has been making the X-Farm tool available to farmers since 2021, a software created by a company specializing in digital and precision agriculture. X-Farm acts as a liaison with Roquette's agronomists for support throughout the crop growing process. This ensures traceability of the farmed plot data, immediate feedback enabling processes to be corrected or improved and statistical monitoring over several years.

Another emblematic program reflecting our commitment to working in collaboration with stakeholders in the agricultural sector: the Transitions initiative, put in place by the Vivescia cooperative and of which Roquette was one of the first partners. This pioneering, practical program for supporting farmers in France is a unique cooperative approach between stakeholders positioned both upstream and downstream in our industry. It is designed to overcome the economic and technical barriers to moving towards regenerative agriculture with a low carbon footprint, while also preserving biodiversity.

By 2030, our goal is to support 20 regenerative agriculture programs worldwide with our business partners.

INDICATORS	2030 GOAL:	2022	2023
SHARE OF SUSTAINABLE AGRICULTURAL RAW MATERIALS*	60%	39%	43%
SUPPORT FOR REGENERATIVE AGRICULTURE PROGRAMS	20	0	2

\* Methodological note appended hereto

## 2.4 Reducing water usage

Irrigating farmland upstream, washing grain, cooling our manufacturing processes... Water is essential to our manufacturing processes every step of the way.

In an increasingly stringent regulatory context and faced with the intensification of water stress that mainly affects our sites in India and Italy, but also, to a lesser extent, those in France or China, our group has set up a water program with two main goals:

1. Reduce the amount of water withdrawn by improving

existing processes and installing new water-efficiency tools, coupled with smart metering;

2. Treat water both at the intake and discharge stages, with increasingly efficient purification circuits.





In Vic-sur-Aisne, France, we launched a flagship project in 2023 to reuse evaporation condensate in the steam production system. The heat recovered reduces both our water and natural gas consumption at this site.

Another example in France is our Lestrem site where the group undertook work in the sewage treatment plant between 2020 and 2023 to improve its operational efficiency (it has a treatment capacity equivalent to that of a city of 700,000 inhabitants) and reduce its environmental impact. The new facilities and the mobilization of our teams have made it possible to significantly reduce the plant's impact on the natural environment.

To conserve water, we have set targeted goals that are adapted to the risks identified. By 2030, 100% of our plants in areas with high water stress will have a dedicated water management program: smart metering, long-

term contracts, dialogue with surrounding communities, leak detection technology and heightened employee awareness for greater moderation in consumption.

Last but not least, Roquette is committed to reducing its water withdrawals in absolute terms by 20% by 2030 compared to 2021.

In line with this ambition, the Zero Liquid Discharge project in Gokak, India, aims to treat and reuse manufacturing process water. It is treated in the plant's wastewater treatment plant, and through a reverse osmosis purification process, it is reused in the boiler and not discharged into the nearby river.

INDICATORS	2030 GOAL:	2022	2023
REDUCING WATER WTHDRAWALS*	<b>-20%</b> compared to 2021	<b>+1.3%</b>	<b>- 9.0%</b>

In 2023, fluctuations in water withdrawals can be explained by overall variations in plant activities as well as site-specific projects.

## 2.5 Protecting biodiversity

In addition to reducing the environmental footprint of its operations, Roquette has launched initiatives to actively contribute to protecting nature. We aim to support 100 programs up to 2030 that will help restore nature and biodiversity throughout our value chain.

We conduct biodiversity studies in the areas in which we operate. As an example, in 2023, we asked the Bombay Natural History Society (BNHS) to evaluate our site in Gokak, India. The purpose of this approach was to get recommendations for planting new biodiversity-friendly woodland areas on the site's land.

In Spain, the Benifaió site is located near the Albufera lagoon. This body of water is necessary for the municipal freshwater supply and is also vital to the region's biodiversity and essential for our production process. In order

to protect this natural site from drought in particular, the residual water, after passing through the site's wastewater treatment plant, indirectly contributes to the lagoon's water cycle. In addition, Roquette's teams have forged close ties with those in charge of this nature reserve. Every year, employees have the opportunity to help Albufera technicians clean up the lagoon banks or plant trees, thereby helping to preserve biodiversity.

INDICATORS	2030 GOAL:	2022	2023
TOTAL NUMBER OF BIODIVERSITY INITIATIVES SINCE 2021*	<b>100</b>	<b>-</b>	<b>16</b>

\* Methodological note appended hereto





**INVENT** for the future



*Innovating for men and women, society and the planet: this is the guiding principle of our INVENT for the future platform. Our regular discussions with all our stakeholders, and in particular with our customers and end consumers, guide our innovation decisions, with the aim of developing a more sustainable product and solution portfolio. We certify our products and qualify our product range using robust tools and methodologies in the interest of transparency. These in-house developed tools are aligned with demanding, international standards adopted by a growing number of large corporations.*

/1/

## Strengthening our innovation capabilities and customer interaction

In addition to investors and regulators, our customers and consumers are increasingly demanding sustainable products. In the US, sustainable consumer products are no longer a niche, but a strategic category that is growing twice as fast as conventional markets.<sup>3</sup> This trend has been confirmed in France over the past 5 years for consumer products identified as sustainable.<sup>4</sup>

Under these conditions, there is a need to understand the new sustainability challenges associated with our markets and the drivers needed to create new products that will meet consumer needs. To do this, we are expanding capacity in our innovation centers, strengthening our expertise and adapting our historical tools for dialogue and collaboration with our customers.

In June 2023, our group opened a new food innovation center in Lestrem, France. This center, staffed by scientists specialized in food applications and a team of analytical experts, boasts a host of new services, including technical assistance and R&D support, state-of-the-art equipment and laboratory and semi-industrial pilot testing facilities. We also opened a new pharmaceutical innovation center near Philadelphia, USA, in April 2023. A veritable incubator for applied science innovation, focused on researching innovative excipients and ingredients for oral dosage forms and drug delivery systems, this facility has a technical customer service department and an auditorium for symposiums and customer training. In Asia, Roquette opened a new Customer Experience Center in Singapore in July 2023. As part of the Asia-Pacific Innovation Center, it enables our Asian customers to experience Roquette's products through culinary and sensory experiences. This center is designed as a place to collaborate with food companies to boost innovation. It hosts a sensory space where

panelists can assess the function, taste, aroma and visual appearance of a variety of Asian dishes using different ingredients.

For example, at the Food Ingredients Europe 2023 trade show, we presented an innovation in the form of sugar-free chewing gum with a crunchy texture and a bright white color. This PREGEFLO® pregelatinized starch meets our customers' demand for a titanium dioxide-free solution while retaining the pleasure of the taste of the confectionery.

In the pharmaceutical industry, our teams have developed an excipient for controlled-release tablets, PEARLITOL® CR-H, whose direct compression process reduces the number of operations in the process, thus increasing yields while reducing waste.

In addition, throughout the year, our global presence at trade shows and forums dedicated to the various markets, in France and abroad, enables us to maintain a quality dialog with our customers and also capture market trends, particularly those relating to sustainable development. This year, the group has set up a team of multidisciplinary experts to meet the growing demand from our customers for sustainable solutions.

3. Source: NYU Stern – Center for sustainable business

4. Source: EY company – Performance of sustainable consumer brands, Nov. 2022



/2/

## *Certifying our production processes*

Making our production processes and operations traceable, visible and reliable is key to our sustainable development approach. For more than 20 years, our sites have been applying the best total quality methods and are certified as compliant with several recognized international standards suitable for our food and pharmaceutical markets (FSSC 22000, ISO 9001, EFISC, etc.).

We use the HACCP (Hazard Analysis Critical Control Point) approach, a method for analyzing and controlling product safety that is accepted in the food industry. This applies to all stages in the manufacturing process: from receiving raw materials and packaging to final delivery to customers.

In addition, in 2023, we completed FSSC 22000 (Food Safety System Certification) certification on the last remaining production facilities and now 100% of our production sites are certified. Our goal is now to maintain all production lines FSSC 22000 certified.

More specifically, the group has implemented certification programs to provide structure for its sustainability program initiatives. For example, plants using biomass as a renewable energy source must enter a certification scheme that is recognized by the European Union such

as SURE (Sustainable REsources Verifications Scheme). This certifies the sustainable management of forests and the associated biomass.

For the past 10 years, our group has also been involved in certification programs for qualified sustainable products or products made from sustainable agricultural raw materials. At our French sites, we follow the Biomass, Biofuel, Sustainability voluntary scheme (2BSvs), which is one of the most widely recognized schemes for certifying the low-carbon nature of biomass used in biofuel production.

In recent years, other programs have been gaining momentum within our group. Examples include the International Sustainability & Carbon Certification (ISCC+) scheme for the bioplastics segment and the Sustainable Agriculture Initiative (SAI) standard for food and consumer products.





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## Characterizing our products for a more sustainable product range

Products with positive impacts on society and a reduced environmental footprint guide our innovation strategy in building a more sustainable product range. In order to carry out this project, a cross-departmental team was set up in 2023 to establish and implement a method for assessing the sustainability of Roquette's product portfolio: SPARQ (Sustainable Portfolio Assessment by Roquette). SPARQ attributes a sustainability score to each product, based on two criteria:

- I. The environmental footprint which is based on a quantitative study resulting from a lifecycle analysis;
- II. How, in its application, the product provides environmental and societal benefits.

The methodology will be finalized in 2024, and the group has set itself the goal of producing specific LCAs for 100% of our products to implement the SPARQ program. Product development or enhancement, price positioning, new technical arguments, differentiation are part of this strategic tool will guide Roquette's decision-makers in managing the product portfolio and supporting innovation programs.

The SPARQ and associated results will be regularly audited by a third party for the sake of credibility and transparency.

Roquette has been traditionally active in developing and marketing more environmentally-friendly products and has a strong presence in the plant-based protein and fiber markets. Our range of plant-based proteins combines nutritional and environmental qualities: criteria that are increasingly sought after by consumers. In 2022, we launched a new NUTRALYS® range of textured pea and bean proteins for European markets. The positive intestinal health effects of fibers found in some of our product lines, such as NUTRIOSE®, have also been demonstrated.

Another example of an eco-designed product is a bio-based fertilizer called SOLULYS®, which is produced by recovering all the components from the agricultural raw materials we use. This sustainable alternative to petroleum-based fertilizers, with its low environmental impact, meets societal and market needs.

INDICATORS	2030 GOAL:	2022	2023
PRODUCE SPECIFIC LCAS FOR ALL OUR PRODUCTS SO AS TO IMPLEMENT THE SPARQ* PROGRAM	100%	-	7%

\* Methodological note appended hereto





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## *Implementing an eco-design approach*

Even though our manufacturing process has already achieved a high level of circularity, the group has committed to an eco-design program, which is at once a technical approach to and a critical appraisal of the design process aimed at offering customers a more sustainable product range.

Eco-design aims to improve the environmental footprint of products throughout their entire life cycle without affecting their usage qualities: raw materials, transportation, manufacturing, distribution, consumption, waste, etc. At each stage, an eco-design identifies the various effects on the environment: water use, energy use, impact on biodiversity, on climate change, etc. It provides a map of a product's environmental impacts, enabling it to be compared and improvement plans to be implemented.

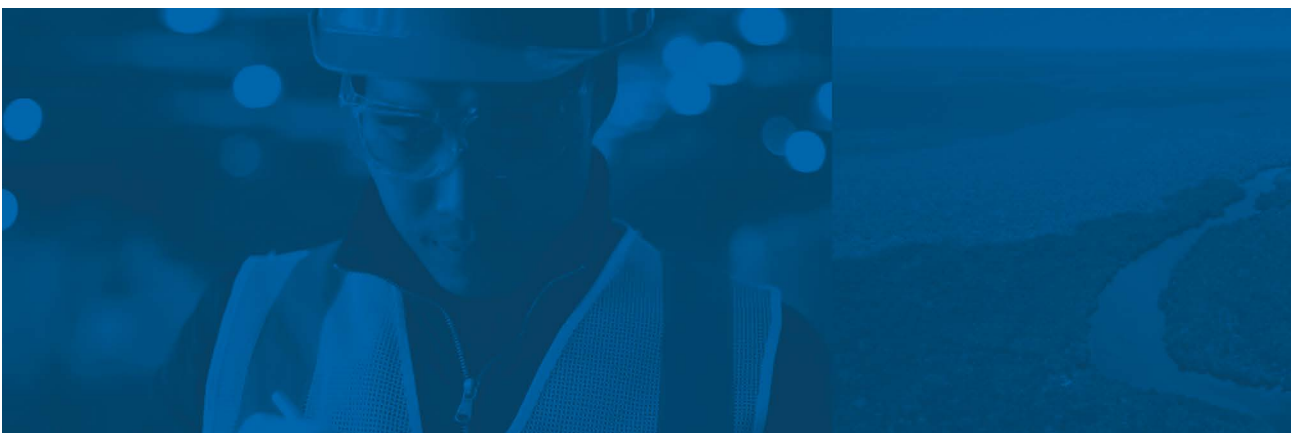
More broadly, eco-design meets a dual requirement: reduce our environmental footprint and boost our com-

petitiveness. It takes into account the technical feasibility of product innovation, its performance, control over costs and development times, market constraints and environmental regulations.

This approach is backed by a program which includes hiring experts, providing training for R&D, operations, and innovation teams and forging external partnerships with schools and universities renowned in this area.

The group aims to train more than 500 engineers and researchers at Roquette and its partners by 2030.

In 2018, the group's first eco-design goal was to have 70% of eco-design projects meet green chemistry criteria by 2025. The target has now been reached and was 71% in 2022 and 75% in 2023.







**CARE** for people

life+nature  
by Roquette



*In line with one of our four values, well-being, the CARE for people engagement platform is a sign of our determination to have a positive impact on everyone's lives everywhere in the world, at Roquette and beyond. We seek to improve the living environment, well-being, nutrition and health of all our stakeholders – employees, partners, customers, consumers, and local communities.*

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## Ensuring employee engagement

Every day, men and women drive and sustain the group's ambition. Every 18 months, we conduct a survey to measure employee engagement. This survey is used to assess the work environment and organization, employee experience and management efficiency. The results are used to collectively discuss and build action plans that will contribute to ongoing improvement in these areas.

Because employees are our greatest asset, their safety, well-being and professional development are among our top priorities.

### 1.1 Team safety

Team safety is essential for the group and the Safety First principle is the cornerstone of all our actions. As far as Roquette is concerned, there is no reason to jeopardize a person's safety.

Our safety commitments are reiterated in our safety policy and in the "safety pledge" in effect since 2021 built around four major principles:

- Compliance with local laws and internal health and safety guidelines;
- Identifying, assessing, and controlling risks;
- Applying operational best practices selected internally or from recognized external stakeholders;
- Developing a culture of ongoing improvement involving all stakeholders on our sites.

Over the past decade, safety has been set as a top priority by senior management, who have implemented action plans to raise employee awareness and improve risk management. Another development has been the more stringent control of subcontractor safety. As with our employees, we track incidents and accidents when

they occur on our sites and implement corrective action plans.

We regularly take steps to raise awareness among all employees of the importance of looking after their own safety and that of others. In 2023, for example, our factories stopped work for an hour in order to present the new actions requested by management to the teams, review employees' knowledge of the subject and ask them about their commitments. In addition, we conduct tens of thousands of safety inspections in the field every year.

We are convinced that all accidents can be prevented, so our goal is to significantly reduce the accident rate by 2030. ISO 45001 certification of our industrial sites is another strong marker of our commitment: 38% of them were certified in 2023. We are aiming for 100% by 2030.

INDICATORS	2030 GOAL:	2022	2023
WORKPLACE ACCIDENT FREQUENCY RATE (FR)*	FR 1: 0.75	1.55	1.68
	FR 2: 2.00	3.69	3.10

\* Methodological note appended hereto



## 1.2 Well-being and Quality of Life at Work

Our teams are a vital part of Roquette, and we constantly strive to ensure their well-being and quality of life at work. This is the goal of the Well-Being program. It is based on four principles:

- **Support and assistance:** mechanisms whereby employees can express their opinions in all countries as well as surveys, discussion groups, etc.;
- **"Working together":** communication rituals, collaborative tools and friendly get-together events set up in each country by the sites;
- **Respect for work-life balance:** internal communications campaigns on this topic and initiatives focused on well-being. For example, workshops held in France to manage workloads or maintain top-quality relationships;
- **Personal development:** days dedicated to mental health, promotion of physical activity through health

challenges, group walks, neuroscience awareness and disease prevention campaigns.

We are attentive to our employees at all times through our social barometer and make improvements to the Well-Being program every year.

Last but not least, our working methods have changed radically since the pandemic. Working remotely is now possible in all countries where our group operates, if the employee's position permits.

In 2018, the group set a target of 25 employee well-being initiatives per year by 2025. The target has now been largely achieved with 51 initiatives in 2022 and 53 in 2023.

## 1.3 Career opportunities for all

Our training programs are constantly evolving to meet the needs of our employees.

Our learning strategy is based on the Roquette Campus and learning academies. More than 180 internal contributors, supported by local and global learning teams, contribute to developing employees' skills. They contribute to our training management system as well as the academies of the main departments.

In 2022, training was a major asset in our group's digitalization strategy and thus contributed to the success of a major transformation program, especially in France, which saw an average of 27 hours of training per employee.

The training efforts continued in 2023, and we are proud to see that our employees have responded to the various initiatives proposed by the learning teams as well as by all the department academies to further develop their skills.

Over 3,800 courses and programs have been taken by more than 90% of teams.

Since 2020, we have also been organizing digital learning

meetings. In 2023, during Learning Thursdays, all group employees were offered awareness-raising and training sessions every Thursday in June in webinar, in-person or e-learning format. The topics discussed were Roquette's shared culture through compliance, safety and business ethics, sustainable development, ongoing improvement, leadership (including such aspects as inclusion, diversity and well-being at work).

In order to ensure the continuous development of our management teams and strengthen our succession planning in strategic business lines, a global "Odyssey" program dedicated to leadership and management skills was set up in 2023, and pilots are currently being rolled out.

In 2023, we managed to exceed our target with a figure of 25.9 hours per employee.

INDICATORS	2030 GOAL:	2022	2023
AVERAGE NUMBER OF TRAINING HOURS PER EMPLOYEE*	25 HOURS PER YEAR	27.1 HRS	25.9 HRS

\* Methodological note appended hereto

In addition to training, the Human Resources department conducts annual talent reviews ("People Reviews") to align employees' aspirations with the company's needs while also taking account of their performance and skills. These reviews are based on the annual employee/manager interviews carried out as part of performance monitoring and career discussions (or professional interview).

These constructive discussions are a real opportunity to focus on employees, their performance and career development needs and aspirations in order to support them in their career plans. Our managers receive routine training as to the importance of giving regular feedback.



## 1.4 Promoting diversity

The diversity of our employees' culture and experience is one of our greatest assets. At Roquette, diversity and inclusion are expressed by sharing these experiences and valuing each person's individuality. This action principle helps create a fulfilling working environment and strengthen our roots in local communities. In 2023, employees were able to help promote the principles of diversity, equity and inclusion through 58 initiatives.

The group reaffirms its commitment to encouraging in-

teraction between generations, through onboarding programs for newcomers, apprenticeships, international corporate volunteering (VIE), awareness-raising sessions on the topic of generations as well as initiatives to transfer skills and expertise.

In order to pursue its ambitions through a long-term vision, the group created the position of DE&I (diversity, equity and inclusion) Manager in 2023 who is also in charge of talent acquisition.

### A special focus on gender equality

In a historically male-dominated sector, gender equality is a priority at Roquette. In 2023, 23.8% of permanent employees were women. We reaffirm our ambition to reach a minimum of 25% by 2030.

We have put in place a number of initiatives to encourage women to join our industry. Presentations are held and led by ambassadors in the schools located near our sites. We also run communication campaigns to promote the place of women in manufacturing and science. We have implemented internal initiatives such as "Talk'n Job": Women in Industry and Learning Expeditions within our Operations and Digital teams. We pay special attention to diversity in our succession planning. Finally, we offer targeted training to raise awareness about equality and inclusion.

In addition, women holding strategic positions is one of the keys to our successful development. Our goal is therefore to increase the number of women on management teams from 25% to 40% by 2030. This is a new key performance indicator that was implemented in 2023.

The Women@Roquette network continues its work on every continent on which the group operates. Each year,

it rolls out specific initiatives that are adapted to the local context, culture and needs such as the W@R mentoring program in France and Brazil or theme-based conferences on health and self-confidence in India and Spain that are open to all.

Finally, we are convinced that hiring is a strategic tool in achieving our diversity, equity, and inclusion ambitions. Our teams are therefore regularly trained on cognitive biases and the fight against discrimination. Gender equality is monitored on a quarterly basis in terms of hiring, promotion and salary reviews.

This year, we are proud to say that our commitment to promoting and acting in favor of equality is also reflected in our gender equality index score in France which now stands at 93/100.

INDICATORS	2030 GOAL:	2022	2023
MEN/WOMEN RATIO	25%	22.6%	23.8%
% OF WOMEN MANAGERS	40%	25.3%	25.6%
% OF WOMEN IN SENIOR MANAGEMENT*	40%	21%	21%

\* Methodological note appended hereto





## Our commitment to persons with disabilities

In France, May 13, 2022 marked an important milestone in Roquette's social progress: the Company signed its first corporate agreement in support of persons with disabilities. This agreement is valid for two years and focuses on:

- Integrating and hiring people with disabilities;
- Keeping employees with disabilities in employment and supporting them throughout their career;
- Support mechanisms for employees with one or more dependent children having disabilities.

In 2023, various events were held at our French sites to promote this agreement and give it concrete shape.

Roquette's participation in "DuoDays" is an example of this: this involves pairing up an employee with a person with a disability to help them explore life in the company and its businesses. In 2023, 19 "DuoDays" events were organized on our five French sites at our employees' initiative: Five duos were formed enabling five people with disabilities to discover working at Roquette.

## 1.5 Communication and internal dialogue

### Informing and sharing with our teams

In order to create a satisfying working environment and foster a desire to move forward together, dialogue with employees is essential and one of our group's long-held convictions. Roquette organized its first "Roquette Connect" event in 2016. This discussion event now takes place 3 or 4 times a year in a video conference format bringing together the Executive Committee and all group manag-

ers. In addition, "Roquette Connect+" sessions are also held twice a year for all group employees. Town halls are another initiative that is emblematic of our commitment to dialog. What are Town halls? When members of the Executive Committee visit one of our group's sites, they take this opportunity to assemble employees and pass on information directly to them.

### Maintaining social dialogue

Social interactions between Roquette management and employee representatives are governed by law in most countries. Collective bargaining agreements often supplement local legislation. This is the case in France where there are agreements on value sharing (salaries, statutory and voluntary profit-sharing arrangements) or the renewed agreement on jobs and career path management that was signed in 2023.

In Spain and Brazil, discussions also resulted in agreements on working conditions. We are committed to fostering constructive dialogue between management and employee representatives. The regularity of these exchanges contributes to the quality of our social dialogue.

On our French sites, the company engages in dialogue

with employee representative bodies like the Social and Economic Committee (CSE) and the Health, Safety, and Working Conditions Commission (CSSCT). Similar bodies also exist in Lithuania, Italy, and India. We keep the teams informed of economic, social, and organizational developments through regular exchanges with their representatives.

In 2023, the signing of 19 agreements with social partners is a testament to the dynamic social dialogue within the group. (Note: 29 agreements were signed in 2022.)





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## Establishing a relationship of trust with all our partners

In order to build lasting relationships of trust with all our partners, we must ensure everyone shares our values and ambitions in terms of ethics and sustainable development.

Communicated to all our suppliers in early 2020, our Supplier Code of Conduct is based on several foundational documents: the Universal Declaration of Human Rights, the principles of the United Nations Global Compact, the International Labor Organization (ILO) conventions and our group's own Code of Conduct.

For several years now, we have asked every new supplier to sign this code. What's more, signing this code is now a condition to becoming one of our key suppliers. As a result, in 2023, all suppliers who were listed and qualified via the internal tool signed the Code of Conduct.

group-wide sustainability requirements are being reinforced when selecting suppliers. Starting in 2024, suppliers will be sent a questionnaire on human rights, labor laws, health and safety, diversity, the environment and the climate. By 2030, we aim to assess 100% of our strategic suppliers against these criteria. Action plans will be requested of those suppliers whose score is unsatisfactory (scale currently being defined).

INDICATORS	2030 GOAL:	2022	2023
% OF QUALIFIED STRATEGIC SUPPLIERS*	100% of strategic suppliers qualified according to CSR criteria	58%	62%

\* Methodological note appended hereto





# *Promoting respect for human rights and fundamental freedoms*

Human rights and fundamental freedoms are one of the group's most important requirements. We are uncompromising in these matters and reinforce our oversight every year.

## **3.1 Respect for human rights**

We are committed to respecting and enforcing human rights in our own activities and business relationships. Our fundamentals: the Universal Declaration of Human Rights, the principles set out in the International Labor Organization (ILO) conventions and by the United Nations (UN).

Two documents are used as a reference to ensure compliance by our group and its partners: the group and Supplier Codes of Conduct. We ensure that they are strictly enforced. A company-wide mandatory training program was rolled out in 2021. The program is ongoing and being extended to take in the themes of the fight against harassment and discrimination, diversity and inclusion and personal data protection.

In addition, we have set up several channels for whistleblowers: any employee can report behavior they feel breaches the above fundamental rights to their line manager or to the Human Resources department. For this purpose, a whistleblowing system called SpeakUp has been set up: this anonymous digital platform is open

to all our employees as well as our external partners. In 2023, SpeakUp received 86 reports of which 25 were confirmed cases and 13 led to full investigations. The main topics are business integrity and behavior. The confirmed cases led to 11 disciplinary measures and several action plans to strengthen internal controls in particular.

The whistleblower's guide published by Roquette guarantees the protection of any whistleblower acting in good faith and the absence of any retaliatory measures of any form or nature whatsoever. This guide is available on the intranet in the group's nine languages.

Finally, anyone can also call on our specialized bodies and procedures, such as the Ethics & Compliance team and our Internal Audit and Risk Management department.

## **3.2 Data Protection**

Data security is a principle that is essential to our success, sustainability and reputation. It is covered by a group policy based on the fundamental principles set out in the Code of Conduct and our Supplier and Distributor Codes of Conduct.

In order to protect the personal data of its customers, partners, and employees as effectively as possible, our group has appointed a Data Protection Officer (DPO) and a dedicated in-house team who work closely with our network of personal data protection coordinators in the corporate and regional functions.

Roquette takes steps to protect information systems, sensitive information and production tools. In the event of a major incident, our teams are fully prepared to ensure business continuity.

With a total score of 846/1000 in 2022, the Global Digital, Cyber Security and DPO teams were given the "Developed" rating by the Cybervadis assessment pro-

ocol. This acknowledgment demonstrates our high level of commitment in this area. This assessment method is based on the main cybersecurity standards (ISO 27001/2, NIST Cybersecurity Framework) including the requirements of privacy laws and regulations.

A new mandatory training course has been launched at group level to mark the fifth anniversary of the European General Data Protection Regulation (GDPR) which governs personal data processing across the entire European Union. In addition, since 2021, HR teams have regularly taken these mandatory modules, including specific training on protecting the personal data of employees and job applicants.



/4/

## Engaging with local communities

With operations in more than 100 different countries, Roquette is committed to its role as a local player. Through supportive actions, attentiveness and dialogue, we maintain close ties with the communities in the areas our factories are located in.

### 4.1 One single manifesto, numerous regular actions

We are committed to working every year to help local populations and communities develop, based on our manifesto. In order to step up our impact, we have reset the current target to an even more ambitious level: from a minimum of 40 actions to be achieved by 2025, the new 2030 target is to reach 100 actions. This can be done through financial donations, skills sponsorship, technical support, etc. We especially support activities closely linked to nutrition, health, the environment, education and emergency aid.

This year in France, a health challenge was held on all Roquette sites to raise funds for associations like Agir pour le Cœur des Femmes. As an added bonus, this initiative also promoted physical activity among our employees.

Another iconic example of our group's commitment to communities is that in Singapore: more than 40 employees worked alongside the NGO Waterways Watch Soci-

ety to clean up the country's waterways.

In 2023, we launched our global employee volunteering which will enable each group employee to take time out to help associations either through skills sponsorship (pro bono, mentoring, etc.) or through mobilization days organized by the company (like the example above in Singapore). This voluntary program will be expanded in 2024.

INDICATORS	2030 GOAL:	2022	2023
NUMBER OF INITIATIVES FOR LOCAL COMMUNITIES*	100	90	90

\* Methodological note appended hereto



## 4.2 Increased attention to the well-being of local residents

In addition to supporting local communities, our group is particularly attentive to the impact its activities has on them. Thus, in order to respect their living environment, local residents and local authorities are regularly invited to meetings to keep them informed of the advancement of projects that could have an impact on their daily lives. These meetings are used in particular to monitor and better protect the people living near our sites. Our group also takes into account feedback from local residents during site visits.

For example, during deliveries, we have put procedures in place to reduce the noise created by unloading trucks. Our sites also ensure that delivery times are acceptable to local residents. This concern for the local residents' living conditions enables us to maintain good relations with them.

## 4.3 The Roquette Foundation for Health

Educational programs on nutrition, studies on the impact of nutrition on diseases, health projects – our group's Foundation contributes to innovative projects in all these areas. In particular, it encourages medical research to prevent, cure, and avoid the spread of disease. With almost 2.5 million euros donated since it was founded in 2017, our Foundation has contributed to almost 30 different projects, including seven international ones.

For the 2023–2028 period, the Foundation's new commitment, "Healthy food for our health," is embodied in three main goals:

- Facilitate access to healthy, sustainable food for the most vulnerable;
- Improve knowledge of the links between nutrition and health;
- Promote sustainable healthy eating habits.

As part of this commitment, the third Act&Care event helped five associations supported by the group's employees in 2023. These associations backed projects in support of the UN's second Sustainable Development Goal "Zero Hunger."

In 2024, the Roquette Foundation for Health will continue to support operational projects related to nutrition and will award its third Research Award. The aim is to reward the work of a young researcher from France, Italy, Spain, Lithuania or Singapore on the following theme: "food and nutrition issues and approaches in health prevention."



# Appendix 1: Methodological Note

**group Scope:** all sites more than 50% owned by Roquette as of December 31, 2023 (including Qualicaps)

**Restricted Scope:** Roquette Frères and all its industrial subsidiaries with a workforce of more than 50 employees, that are directly or indirectly controlled at least 50% by the Roquette group and that have belonged to the Roquette group for at least one year as of January 1 of the baseline year. (excluding Qualicaps)









































**Note:** with the exception of the headcount indicators concerning the group scope, the indicators below refer by default to the restricted scope. Some KPIs show slight variations in scope reflecting the challenges and operations in their field.

INDICATOR	METHODOLOGICAL NOTE
<b>Direct CO<sub>2</sub> emissions</b>	<p>The indicator records absolute greenhouse gas (GHG) emissions linked to on-site energy combustion (Scope 1) and energy imports (Scope 2), in tCO<sub>2</sub>e, as well as the percentage reduction compared to the baseline year 2021.</p> <p>100% of our production sites are covered. Offices and laboratories are outside the scope as they account for less than 1% of total emissions.</p> <p>The methodology follows the GHG Protocol, Market-Based approach.</p> <p>This indicator is also aligned with the SASB B-AG-110a.1 standard.</p> <p>For electricity emission factors, we take into account the supplier's emission factors (GO) and the residual network mix when available, otherwise regional or national emission factors.</p> <p>The emission factors were refined in 2023, which led to a re-calculation of the total baseline data.</p>
<b>Energy efficiency</b>	<p>This indicator reflects energy use efficiency in our factories.</p> <p>The ratio calculated is the sum of the amounts of energy consumed divided by the production. This is evaluated at the production line level and then compared to the ratio for the baseline year 2021.</p> <p>The result is expressed on a rolling twelve-month period and can be aggregated at the workshop – production site – region and group levels.</p>
<b>Renewable energy</b>	<p>Percentage of renewable energy in our total energy consumption.</p> <p>Renewable energy includes biomass and geothermal heat, renewable electricity imports and biogas use.</p> <p>This indicator takes into account all the energy entering the plant, whether it is used, transformed or exported.</p>
<b>Indirect CO<sub>2</sub> emissions</b>	<p>The indicator accounts for the absolute GHG emissions upstream and downstream of our factories (Scope 3) in tCO<sub>2</sub>e, as well as the reduction percentage compared to 2021 over the scope set in our goals as validated by SBTi (purchased products, transport of goods upstream and distribution, energy-related emissions outside Scopes 1 and 2, waste generated).</p> <p>The methodology follows the GHG Protocol.</p> <p>All categories of the GHG Protocol inventory are addressed, with the exception of category 3.11 (Use of products sold), which does not apply to Roquette's business model and category 15 (investments) which accounts for &lt;1% of total GHG emissions.</p> <p>Roquette was assisted by Ecoact in preparing its carbon footprint report. Ecoact is a consultancy firm specializing in environmental and climate issues.</p>
<b>Sustainable raw materials</b>	<p>Percentage of sustainable agricultural raw materials purchased worldwide per year.</p> <p>All volumes of agricultural raw materials from certified farmers, regenerative or organic farming programs and other sustainability programs Roquette is involved in are considered, with the guarantee that there is no double counting of the same batch of grain on different programs.</p>
<b>Regenerative agriculture</b>	<p>Number of regenerative agriculture programs supported.</p> <p>Regenerative agriculture is an agricultural production system that focuses on soil health and restoration, climate resilience, improving the water cycle and biodiversity as well as improving the productivity and profitability of farms. Adopting practices that store carbon and improve soil organic matter and measuring changes over time are key.</p> <p>Supported programs are counted from the year the contract is signed.</p>

<b>Water withdrawals</b>	<p>This indicator accounts for all the water consumed by the plants, in m³: measurement of the annual withdrawal of surface water, groundwater, municipal water and other sources where applicable, regardless of the use made of the water on the site (processes, cooling, sanitary facilities, etc.).</p> <p>The percentage reduction compared to the baseline year 2021 is then calculated on an iso-perimeter basis (excluding the Portage, Canada, site which started production in 2022).</p> <p>The indicator is aligned with the SASB FB-AG-140a.1 standard.</p>
<b>Biodiversity initiatives</b>	<p>Cumulative number of specific initiatives or actions to improve, enhance and restore biodiversity in the value chain since 2021.</p> <p>Biodiversity is defined as the variety of living beings and the ecosystems they are a part of. There are three types of biodiversity: species diversity, genetic diversity and ecosystem diversity. The term biodiversity therefore covers the variety of animal species, plants and natural habitats.</p> <p>Roquette is involved in initiatives such as preserving natural habitats, reducing plastic waste, raising awareness to lead to employee action and other initiatives.</p>
<b>Project innovation &amp; green chemistry</b>	<p>Indicator based on the 12 principles of green chemistry to assess the sustainability of an innovative product's manufacturing process.</p> <p>These principles of green chemistry include waste limitation, atom economy, reducing process risks, and improving energy efficiency, etc.</p>
<b>Product quality and food safety</b>	<p>Percentage of our food production lines that are certified FSSC 22000 (Food Safety System Certification).</p> <p>As part of Roquette's Quality Policy, all food production lines must be certified to the FSSC 22000 standard.</p>
<b>Health and safety</b>	<p>Frequency rate of accidents that result in/do not result in sick leave per million hours worked. FR1 includes only occupational accidents resulting in sick leave, while FR2 includes all accidents based on OSHA reporting rules.</p> <p>A separate FR2 will be declared in 2024 for contract employees, who are not included in the current indicators.</p> <p>The indicator is also aligned with the SASB FB-AG-320a.1 standard.</p>
<b>Diversity - % of women in the workforce</b>	<ul style="list-style-type: none"> <li>• Percentage of women in the total workforce, where the workforce is the total number of permanent and fixed-term contract employees in the group scope.</li> <li>• Percentage of management positions held by women.</li> <li>• Percentage of senior management positions (executive bureau + executive committee) held by women.</li> </ul>
<b>Training and skills development</b>	<p>Average number of training hours per year and per permanent employee over the restricted scope.</p> <p>All training courses validated in the group HR tool Workday are taken into account: webinars, e-learning, master classes, etc.</p> <p>This does not include participation in conferences and symposia.</p>
<b>Qualifying strategic suppliers</b>	<p>Percentage of critical procurement covered by strategic suppliers qualified in the internal supplier listing and qualification tool, enabling us to monitor and control the risks associated with these suppliers.</p> <p>Critical procurement is any purchase made from a strategic supplier.</p> <p>A supplier is deemed strategic if it exceeds a certain threshold on the risk assessment matrix, all procurement categories combined, in which case appropriate control actions are taken.</p> <p>CSR issues will be integrated into supplier qualification starting in 2024.</p>
<b>Initiatives with local communities</b>	<p>Number of actions or initiatives supported aimed at developing our activities with local communities.</p> <p>Each year, actions with local communities (NGOs, associations, foundations, etc.) are monitored and documented by our correspondents in each Roquette word area (Europe, China, Asia, and the Americas).</p> <p>A guideline defines the support rules and more specifically the five main themes supported: education, health, nutrition, environmental protection and disasters.</p>
<b>Speaking up (SpeakUp)</b>	<ul style="list-style-type: none"> <li>• Number of whistleblower complaints or reports posted to the SpeakUp corporate application.</li> <li>• Number of confirmed alerts. These are whistleblower reports which, after investigation, led to the conclusion that the allegations were substantiated.</li> </ul> <p><i>All confirmed alerts are followed by a dedicated action plan which is described in a specific report and may include, for example, reinforcing internal controls, HR actions, disciplinary measures, or any other remedial action.</i></p>
<b>Qualifying products using the LCA method</b>	<p>Percentage of product families assessed using a dedicated Life Cycle Analysis (LCA).</p> <p>LCAs are carried out over a "cradle to gate" scope according to the ISO 14040/44 standard.</p>



## Appendix 2: Methodological Note

Platform	#	2030 Goal	SDGs
PRESERVE	1	Reduce the group's direct CO2 emissions (Scope 1 + 2) by 25% in absolute terms compared to 2021 (SBTi)	 
	2	Reduce energy consumption in industrial plants by 30% compared to 2021	 
	3	Work with suppliers to reduce indirect CO2 emissions (Scope 3) by 25% in absolute terms compared to 2021 (SBTi)	 
	4	Increase the purchase of sustainable plant-based raw materials by 60%	   
	5	Support 20 regenerative agriculture programs worldwide with our business partners	   
	6	Reduce water withdrawals by 20% in absolute terms compared to 2021	 
	7	Promote 100 initiatives to regenerate nature and biodiversity across the entire value chain	
INVENT	8	Develop collective eco-design expertise with our business partners by training over 500 experts across the entire value chain	    
	9	Produce specific LCAs for all our products to implement the SPARQ* program	   
	10	Use eco-design in 100% of our innovation projects	   
CARE	11	Achieve a global safety performance of 0.75 in FR1 and 2.0 in FR2, while striving for an accident-free workplace	
	12	Have a more diverse and gender-balanced workforce with 40% of management positions held by women	 
	13	Ensure respect for and compliance with human rights by ensuring that 100% of strategic partners are assessed according to CSR criteria	 
	14	Ensure employees benefit from at least 25 hours of training per year	
	15	Implement at least 100 local community initiatives each year	    

\*Sustainable Portfolio Assessment by Roquette

## Appendix 3: Environmental data

Absolute values	2021	2022	2023	Standard
Scope 1 GHG emissions in millions of tCO2e	2.25	2.14	1.92	GRI 305-1
Scope 2 GHG emissions in millions of tCO2e	0.42	0.50	0.46	GRI 305-2
Scope 3 GHG emissions in millions of tCO2e	6.05	5.92	Available in Q2, 2024	GRI 305-3
Water withdrawals in millions of m3	85.9	87.6	78.8	GRI 305-3

## Appendix 4: 2023 Workforce tables (group scope)

2023 - Number of permanent employees ("group Scope")

	2023				
	Total	Men	Women	Managers	Employees
Europe	5,153	3,852	1,301	934	4,219
Americas	1,554	1,129	425	241	1,313
Greater Asia	1,650	1,462	188	278	1,372
China	935	702	233	171	927
group	9,292	7,145	2,147	1,624	7,831

Including 1,430 Qualicaps (2023 acquisition)

Number of temporary workers ("group Scope")

	2023				
	Total	Men	Women	Managers	Employees
Europe	383	254	129	3	380
Americas	42	15	27	0	42
Greater Asia	59	34	25	9	50
China	0	0	0	0	0
group	484	303	181	12	472

including 86 Qualicaps

Number of regular + temporary employees ("group Scope")

	2023				
	Total	Men	Women	Managers	Employees
Europe	5,153	3,852	1,301	934	4,219
Americas	1,554	1,129	425	241	1,313
Greater Asia	1,650	1,462	188	278	1,372
China	935	702	233	171	927
group	9,292	7,145	2,147	1,624	7,831

% women

**23.8%**

Permanent restricted workforce as a percentage of permanent group workforce **82%**



