



CSR REPORT

2026



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GRI 102: General disclosures

Organisational profile

GRI 102-1: Name of the organisation

SOLABIA (Société La Biochimie Appliquée)

GRI 102-2: Activities, brands, products, and services

The SOLABIA Group develops, produces, and markets a wide range of products in various sectors. The Group effectively operates in fields as varied as cosmetics, biotechnologies, pharmaceuticals, nutrition, and microbiological diagnosis.

For the first four sectors, we are positioned in the B2B market and offer a range of ingredients and active ingredients, such as:

- mineral salts
- oligo- or polysaccharides
- protein hydrolysates
- plant extracts
- algae and extracts of macro and micro algae
- vegetable oil derivatives.

As part of microbiological diagnosis, a B2C market, we produce and market culture media and microbiological diagnosis kits for control laboratories in sectors as varied as:

- food processing
- cosmetics
- pharmaceuticals
- water and the environment
- animal health
- research and education.

All of these lines represent some thousand articles offered for sale by our sales representatives or our worldwide network of distributors.

The SOLABIA Group does not market any prohibited or controversial product in any of its businesses. Prior to marketing, we ensure that our products comply with the local regulations in force, regardless of the business sector.

For more information on our business sectors and products: <http://www.solabia.com>

GRI 102-3: Location of headquarters

Due to the increase in the number of subsidiaries and employees, the company's headquarters has been relocated. This new location provides the necessary space to accommodate additional team members and is well-equipped for meetings.

SOLABIA Group
Liberty Tower
17 place des Reflets
92097 Paris La Défense Cedex

GRI 102-4: Location of operations

The SOLABIA Group is established through production sites and/or subsidiaries in:

- France (head office, four subsidiaries, and five production sites)
- Brazil (four production sites)
- USA (distribution and production subsidiary)
- Germany (distribution subsidiary)
- Israel (production site)

GRI 102-5: Ownership and legal form

SJSC: Simplified joint stock company

GRI 102-6: Markets served

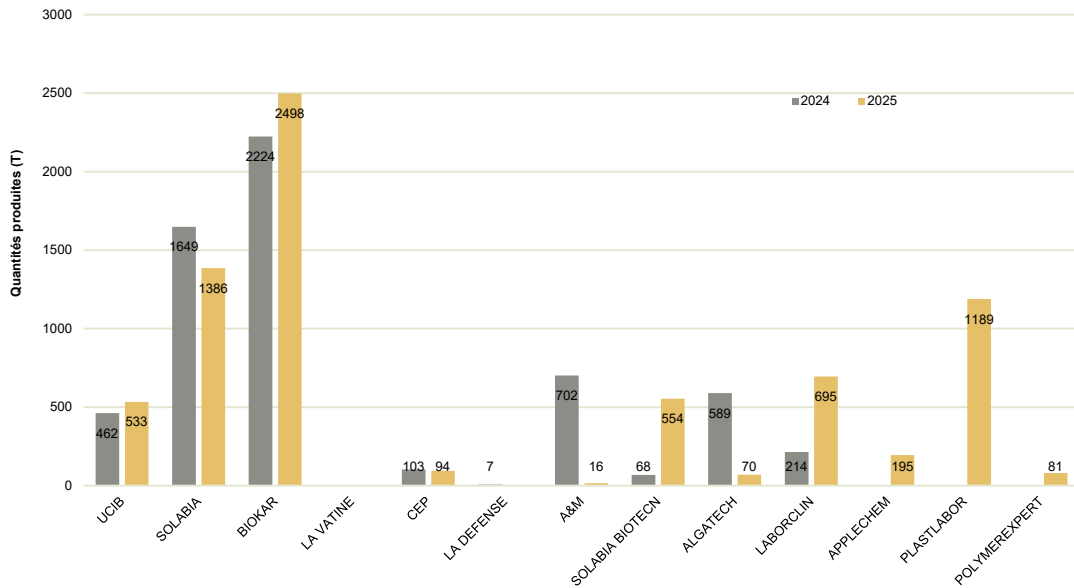
Since 2023, the SOLABIA Group covered all geographic areas (France, Europe, North America, South America, Asia, Africa & Middle East, and the Pacific) through its various activities. With operations in over sixty countries, nearly 70% of our turnover was generated out of France.

GRI 102-7: Scale of the organisation

The SOLABIA Group includes a head office located in Paris La Défense (92) which brings together the administrative, marketing, sales, and legal functions of four subsidiaries in France, as well as nine production sites (five in France, three in Brazil, and one in Israel) and two distribution subsidiaries (Germany and the USA).

The entire Group has a workforce of 901 employees and the consolidated turnover for all businesses is €166 million. Annual tonnage produced is approximately 7300 tonnes, all sectors combined.

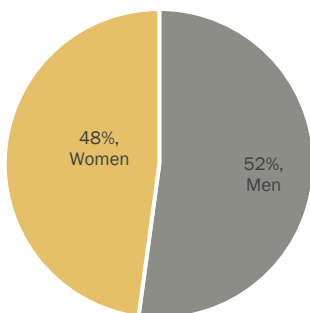
Quantities produced (Tonnes)



GRI 102-8: Information on employees and other workers

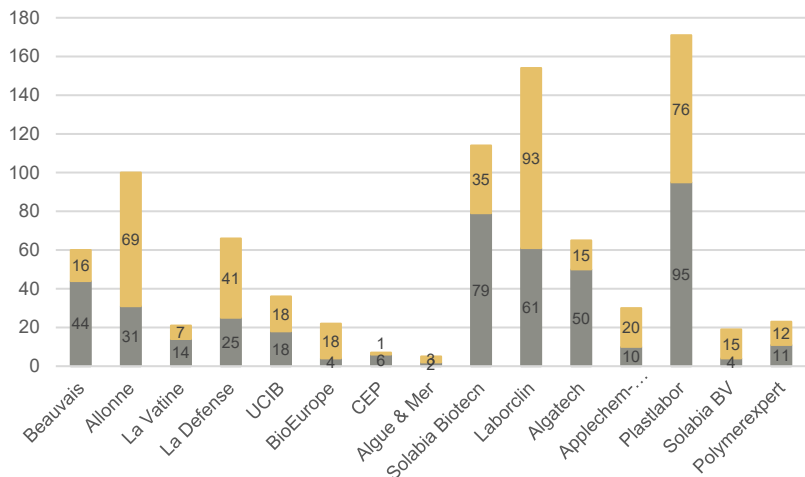
The scope considered currently covers all SOLABIA Group entities which represents a total workforce of 688 employees, 47% of which is in Europe, 40% in Brazil, 10% in Israel and 3% in the United States.

Distribution of men and women (in figures)



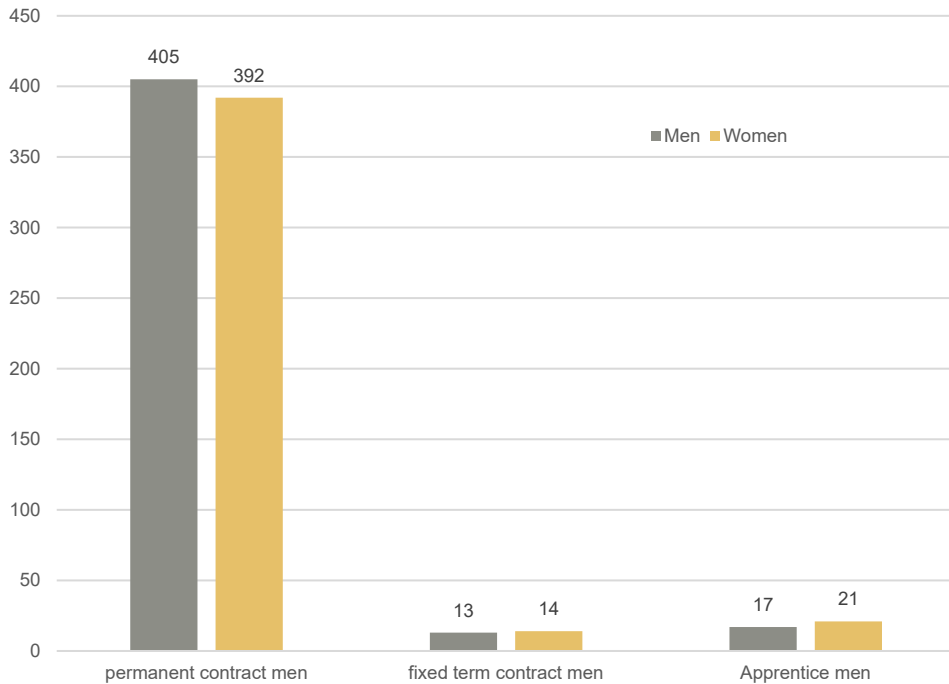
Men are in the majority group-wide with an average male to female ratio of 1.05; however, there are disparities between the various entities.

The distribution of men and women may differ depending on the activities carried out on industrial sites. The entities where men are in the majority correspond to factories operating in shifts and where the handling of heavy loads is frequent.



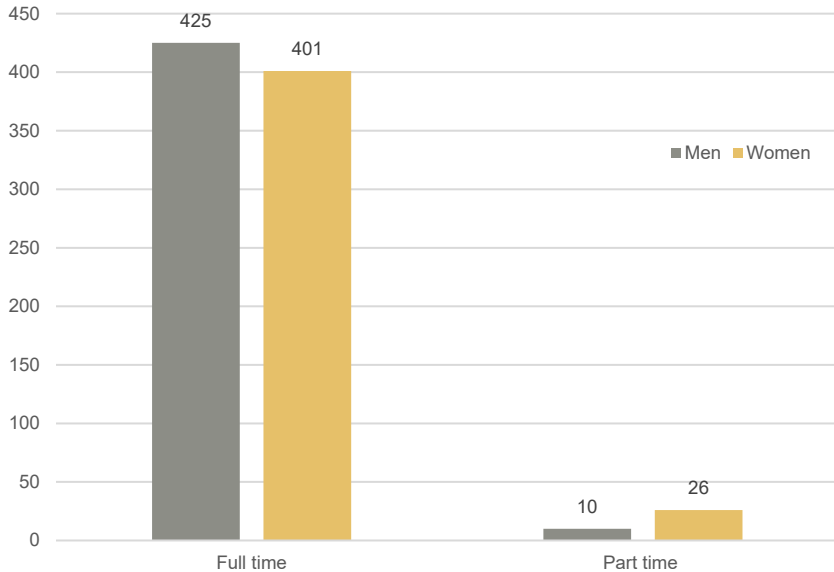
Every year we are getting closer to gender parity within the company.

Distribution of employees by employment contract type



Out of the Group’s 862 employees, 797 have a permanent employment contract (92% of the workforce) and 65 have a fixed-term contract (3.3%) or are apprentices (4.7% of the workforce).

Distribution of permanent employees (number)



Among all Group employees, 96% are full-time, which represents the majority of employment contracts.

GRI 102-9: Supply chain

To supply all its factories, the SOLABIA Group purchases raw materials, manufacturing accessories, and packaging from suppliers which meet quality and reliability criteria. New suppliers are subject to rigorous qualification processes aimed at reducing supply shortages.

As part of our risk assessment, we have drawn up a list of sensitive raw materials. Raw materials are considered sensitive if they present at least one of the following characteristics:

- supply difficulty (shortage, reduced number of suppliers, etc.).

- approval difficulty (regulatory: halal, kosher, cosmos; long validation due to testing, raw materials with sample or on reserved batch, specifications difficult to meet, etc.).
- history of non-compliance (quality problems noted previously, variability, etc.).

We have also established a supplier risk analysis of the supply chain that considers the geographical origin of the raw material/supplier couple and the social and environmental commitments of suppliers. With this mapping, we prioritize the level of CSR risk of suppliers, and we work to minimize it through monitoring and audits of those who need to progress according to our criteria.

Where possible, we strive to validate several sources of supply for the same raw material, especially when the raw material is strategic for the Group's activities. We have over 1,000 articles of raw materials, packaging, manufacturing accessories, and individual equipment for the entire Group.

If we analyse all the articles needed to manufacture our products, raw materials represent 55%, packaging, 25%, and accessories, 18%. Regarding only the raw materials used to manufacture products, 130 are considered sensitive for the company, which represents 15% of all raw materials. For these sensitive raw materials, 27% are multi-sourced.

Taking a closer look at raw materials, we source our supplies from 328 active suppliers. Out of all these suppliers, approximately 10% of them account for 80% of turnover.

Number of active suppliers	328	=
Number of suppliers having received Code of Conduct/CoC signed	279 (51%)	▲
Number of articles	805	▲
Number of sensitive raw materials	242 either 30%	=

Our businesses cover several sectors with different needs. Although all have the quality imperative in common, some sectors also attach importance to the origin of the raw material, especially in the case of plant sourcing.

Each new supplier and each new raw material are subject to prior validation, and we ensure that the level of requirement we desire is maintained through incoming product quality controls or audits conducted on our supplier's sites.

All raw materials received are inspected to ensure their compliance with the validated specifications and may only then be physically entered into stock.

Regarding industrial equipment manufacturers, we only work with or use, on our sites and in our production workshops, specialists in the fields concerned. They are also carefully selected to meet the highest quality and reliability criteria.

In addition to direct purchases of raw materials and equipment, the SOLABIA Group works with various service providers:

- related to marketing, sales forces, and communication (trade shows, promotional items, creative agency services, advertising spaces, etc.).
- indirectly related to production and R&D (consumables, chemicals, maintenance, spare parts, etc.).

To meet all needs, Group purchasing is managed by a dedicated service that pools requests and optimises articles. We involve our suppliers in our policy by having them sign specifications and we assess their commitment with a questionnaire that includes certain environmental, social, and ethical aspects. Audits can be conducted if we consider the commitment level too low.

GRI 102-10: Significant changes to the organisation and its supply chain

In 2024, we launched a project to strengthen our supply chain. A new organization has been established with the appointment of a dedicated manager whose objective is to harmonize practices and streamline flows at the group level.

GRI 102-11: Precautionary principle or approach

Risk taking is essential to our ability to innovate as well as to the development of Solabia's businesses; it is also an integral part of our identity, and the solidity of our structure allows us to effectively innovate. As such, our role is to identify and manage strategic, operational, environmental, and regulatory risks.

- Strategic risks include the business model, changes in customer behavior, and the entry of new competitors. We implement various action plans to anticipate market developments and customer behaviors with a constant monitoring of the competitors' activities, allowing us to react quickly to their moves.
- Environmental risks are characterised by climate change for which we always seek to minimise our footprint by reducing our consumption (energy, water, etc.) and by fostering the integration of renewable energy into our consumption to reduce emissions.
- Operational risks include failures, health and safety risks, technological risks, supply shortages, and disruptions on supplier sites.
- Regulatory risks mainly relate to product safety and product compliance with the regulations in our countries of operation.

Faced with the uncertainties that the world reserves, SOLABIA trusts its ability to adapt and its business model to continue to develop and grow the Group. Recent events related to the Covid-19 crisis have confirmed the strength and adaptability of our model as we came through this period without any production or service provision stoppage.

We learn from these events to continue to strengthen the security of our supply chain to ensure business continuity and service to our customers.

GRI 102-12: External initiatives

The Solabia Group's commitments are based on benchmark principles:

- the Universal Declaration on Human Rights.
- ILO conventions.
- OECD Guidelines.

At the same time, we have joined forces with numerous external initiatives to support our work on environmental and social issues. Cooperation with our partners and non-profit organisations is essential to the development of sustainable solutions for all; as such, we are engaged in the various initiatives listed below.

- United Nations Global Compact (UNGC).
<https://www.unglobalcompact.org/what-is-gc/participants/131681-SOLABIA-Group>
- Carbon Disclosure Project (CDP)
<https://www.cdp.net/fr/responses?utf8=√&queries%5Bname%5D=solabia>
- EcoVadis
- Global Reporting Initiative

GRI 102-13: Membership of associations

The SOLABIA Group is a member of several trade organisations that cover all of its activities nationally and internationally.

These organisations are the following:

- ASPA-Ingreco (Union of cosmetic ingredients and surfactants)
- Synadiet (French food supplements association)
- SIMB (Society for industrial microbiology and biotechnology)
- AFNOR (French standards association)
- United Nations Global Compact (UNGC).

SOLABIA Group representatives participate in the work of these organisations through working groups. The main objective is to participate in work that directly affects our business sectors, to cascade down useful information internally, and to get our voice heard there.

The SOLABIA Group contributes to the financing of these trade organisations through the payment of a flat-rate annual contribution, or a contribution based on its turnover.

We have supported the 10 principles and 17 Goals of the United Nations Global Compact since 2018. These principles provide a universal and voluntary commitment framework for companies wishing to advance their CSR. This CSR report links the GRI guidelines with the Global Compact's 17 objectives to provide an overall view of our CSR commitments.

Strategy

GRI 102-14: Statement from senior decision-maker (CSR Policy)

Since its creation, the Solabia group has demonstrated its ability to innovate, anticipate and respond to changes to pursue its growth in a responsible, sustainable and ethical manner. Environmental, social and ethical criteria are integrated in the strategy as well as in the operational practices of the group and its subsidiaries. This engagement contributes to our attractiveness and represents an opportunity to participate in a better and more harmonious world.

Our policy focuses on the United Nations' sustainable development goals, which we fully support. Through our approach, we want to unite employees around projects and committed actions, but above all to positively influence the environment and society through our choices and actions.

We guarantee transparency towards our stakeholders by publishing a sustainable development report, in accordance with the requirements of the GRI (Global Reporting Initiative).

As part of our three-years plan, these principles are reflected in the four priority areas of commitments listed below.

1. Health, safety and protection of our employees, customers and outside contractors are integrated into all our activities. As such, the group has for objectives to avoid all incidents and accidents at work or that involves one of our products. Based on a continuous improvement process, the Group has deployed a management system, supported by leadership involvement, and everyone must adopt safe behaviour in his daily work. For these purposes, we undertake to:
 - a. Implement a security management system subject to regular audits and periodic updates to ensure that all sites and equipment are designed, used and maintained to minimize the safety risks of employees and external stakeholders.
 - b. ensure that all employees and outside contractors receive regular and appropriate training to develop their safety culture and a responsible behaviour and attitude in their workplace.
 - c. guarantee transparent and relevant information using incident and accident reporting and analysis tools and share best practices and recommendations.
 - d. Ensure that the products comply with the safety standards in force and guarantee their safety in compliance with the established rules of use.
2. The environment, theme for which the Solabia group works to prevent, limit, mitigate, and curb the environmental footprint of all its activities. It recognizes the need to move towards a low-carbon economy and continues its efforts to limit the resulting environmental impacts. As such, the group encourages actions aimed at responding effectively to the challenges of climate change, and we are committed to:
 - a. Reduce fossil fuel consumption and focus on renewable energies. Our carbon strategy is aligned on the Paris agreements, which aim to limit global warming to 1.5°C. In that goal, our target is to reduce our emissions by 40% by 2030 compared to 2021.
 - b. Support actions and projects that can reduce water consumption and preserve water quality. The goal is to support efforts to limit the water withdrawals and encourage recycling when it is possible. Our target is to reduce our consumption by 25% by 2030 compared to 2021.
 - c. put in place systems for the protection and monitoring of local and accidental pollution to avoid any harmful release into the natural environment.
 - d. ensure that all our sites and equipment are designed, operated, and maintained to limit environmental hazards and avoid pollutions. Our objective is to maintain a low local environmental impact through the measurement and monitoring tools in place.
 - e. limit the production of waste, hazardous or not, prioritizing its recovery and recycling as soon as possible. Our objective is to reduce the amount of waste generated and to regularly increase the recycling.
 - f. Responsibly using natural resources and preserving the biodiversity for all our activities.
3. Human Rights and ethics are subjects for which the Solabia group is committed by supporting the United Nations Global Compact but also respecting the standards of the International Labour Organization. The

group is committed not to be complicit in human rights violations, to respect indigenous rights in the countries where it operates and to fight corruption. The Solabia group has established a zero tolerance for ethical or human rights violations in its activities. For these reasons, we are committed to:

- a. guarantee equal opportunities and treatment, without discrimination based on sex, age, ethnicity, nationality, social status, religion, the sexual and political orientation of an individual, or on other personal beliefs.
 - b. Provide all employees the possibility of their personal development by supporting individual training.
 - c. promote the quality of life at work as well as actions promoting the work-life balance of its employees.
 - d. ensure the respect of freedom of association and the right to collective bargaining, social coverage for its employees, working hours, in accordance with local legislation.
 - e. struggle all forms of forced or compulsory labour, corporal punishment, sexual or moral harassment. Our will is to continue not to deplore any cases of harassment and prohibit child labour by ensuring vigilant control of our stakeholders who may present a risk.
 - f. Implement fair business practices and struggle against any form of corruption or unfair competition.
 - g. Respect and protect the privacy and personal data of its employees, customers and other stakeholders.
4. The Solabia group attaches a particular importance to sustainable procurement. It ensures that its suppliers commit to the principles set out in its code of conduct and that they do not break any of the commitments to which they have subscribed. In our business, we are committed to ensuring that our suppliers:
- a. Implement actions to reduce their environmental impacts, whether in terms of energy, water, discharges or wastes.
 - b. Comply with applicable occupational health and safety standards and ensure control of the health impacts of their activities on local populations.
 - c. Respect and apply the same principles as Solabia in matters of Human Rights, respect for freedoms, fight against child labour and refuse corruption.

This policy constitutes a framework for action for all Group employees to build a more responsible future together, because we can only achieve this if we can gratify the interests of all stakeholders.



Jean-Baptiste DELLON
President

GRI 102-15: Key impacts, risks, and opportunities

The SOLABIA Group produces raw materials for the cosmetic, pharmaceutical, nutraceuticals, and biotechnology industries. It provides its customers with a wide range of ingredients and active ingredients to improve the health or beauty of consumers. The Group also produces a range of culture media and diagnosis kits for microbiological control. In all these sectors, consumption is changing rapidly, reflected in profound social changes, allied with the search for a more environmentally friendly life and increased demand for transparency.

By playing the innovation card, risk taking is at the heart of our business and our success. Although risk management is how we assess, analyse, and manage the effects of uncertainty, pragmatism and adaptability are our course to mitigate the main effects and create value.

Solabia's challenge is to respond to its customers, regardless of the sector, by providing them with efficient, high-quality, and safe solutions for the end user. There are four types of risks for the company, as for all ingredients and active ingredient suppliers: strategic, environmental, operational, and regulatory. Among these risks, the following are noteworthy:

- not being vigilant in our business model of new entrants or the development of our competitors in our main markets.
- not being innovative to meet the new demands of our customers and consumers. For this, a sufficient budget is allocated to R&D in order to develop high-quality projects;

- not producing high-quality products for its customers. To limit this risk, we are inspired by good laboratory practices, and we are constantly strengthening our quality control procedures;
- not considering climate risks that may affect its operation. This may be access to water or the availability of certain essential natural resources;
- not controlling our sources of supply for sensitive raw materials. To limit this risk, all of our suppliers are approved in advance, undertake to comply with specifications, and are audited regularly;
- not complying with the regulations in our countries of operation. Developments or changes in regulations are subject to regulatory monitoring to avoid any major breaches.
- Not controlling our distribution chain. To mitigate this risk, we ensure that our distributors are doing their CSR due diligence.

Regarding the environment, as with many industrial sites, the following present opportunities for improvement:

- optimise energy consumption by improving industrial processes, insulating buildings, and replacing electric motors with low-consumption motors or by installing drives;
- reduce energy consumption through innovation and the acquisition of new technologies that consume less energy and are more respectful of the environment;
- replace the refrigerant gas with high global warming power by lower ones.
- use renewable energy sources to reduce the part of fossil fuels;
- reduce water consumption by promoting water recycling or by optimising use in the various processes;
- use packaging made from recycled and/or recyclable materials;
- reduce waste generated, while increasing the proportion of our waste recycled annually through the selection of disposal processes adapted to our needs;
- acquire companies with more innovative and sustainable technologies

Regarding social aspects, the areas for improvement relate to improving employee safety in the workplace by:

- reducing work accidents through a prior risk assessment and incident monitoring program;
- improving protection against hazardous substances through regular risk assessments and a training programme covering chemical risks;
- improving ergonomics and training staff in the right actions and postures for their workstation.

Finally, regarding economics, we constantly strive to:

- improve our customer relationships to provide a service that meets their expectations;
- improve our relationships with distributors to ensure that they can best promote our products to their customers;
- deepen relations with our suppliers so that they commit to a sustainable development approach and we can establish a lasting partnership.

Ethics and integrity

GRI 102-16: Values, principles, standards, and norms of behaviour

The SOLABIA Group has gradually built up its reputation and, to maintain it, it is committed to maintaining honest and transparent relationships with its stakeholders: customers, suppliers, employees, communities, etc.

Ethics and integrity are shared with all stakeholders in our value chain through the distribution of documents, participation to awareness-raising activities or through a more formal commitment.

- Employees are informed and must+ read the Code of Conduct and the Ethical Charter which describes the rules to be respected in the main areas. The code is divided into 4 themes focused on human and labour rights, health and safety, environmental protection, and ethical and fair practices. A guide to prevent and manage the ethical risks and a warning procedure are also available. An ethics advisor is available to answer questions or report any inappropriate facts.

Employees are also the subject of awareness-raising to think about the relevance of some behaviours.

- Our suppliers must commit to respect and support the principles in the code of conduct. They must also fill a questionnaire on the issues identified as important by Solabia. The information collected allows us to assess the risks and the information communicated can be verified during the audits we carry out.
- Our distributors must also commit by signing the Code of Conduct and filling a questionnaire on the issues identified as important by Solabia. The information collected allows us to better select our distribution chain.

In the table below, we find the percentage of stakeholders who committed and who have been subjected of awareness-raising on ethical issues.

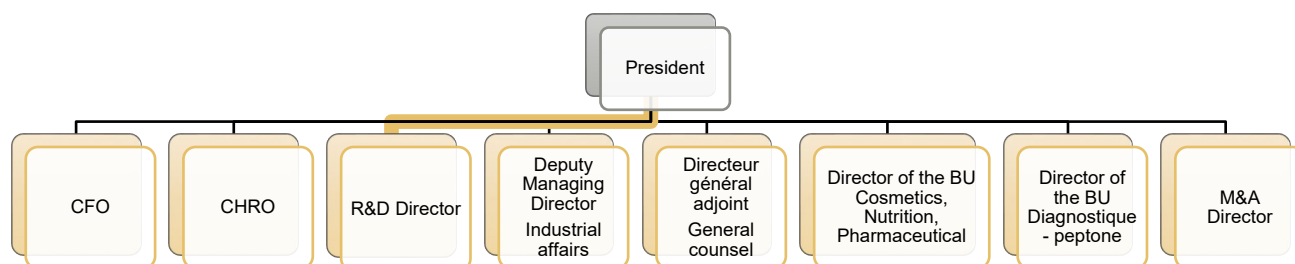
	Committed stakeholders (%)
Employees	89%
Active suppliers	65%
Distributors	83%

We continue our actions to reach the 100% of sensitized and engaged stakeholders.

Governance

GRI 102-18: Governance structure

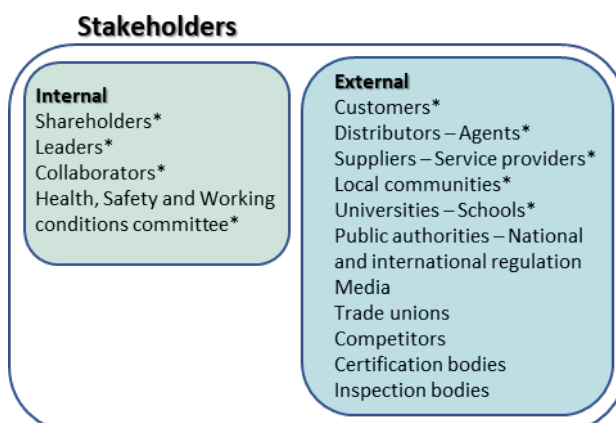
The SOLABIA Management Committee meets monthly and oversees the control and strategic direction of the Group. The knowledge and experience of its members are assets in managing the Group and determining its operational priorities and future directions.



Stakeholder involvement

GRI 102-40: List of stakeholder groups

The Group's main stakeholders are employees, associations, scientists, customers, distributors, and suppliers.



GRI 102-41: Collective bargaining agreements

All SOLABIA Group subsidiaries apply the labour regulations in force in their country in terms of labour law and collective bargaining on wages. 86% of employees are covered by a collective bargaining agreement, only American, German, and Israeli employees do not.

GRI 102-42: Identifying and selecting stakeholders

Dialogue between the Group and stakeholders is an important part of the CSR strategy, the objective of which is to better understand the expectations of our employees, customers, suppliers, etc. to better respond to their concerns.

We have identified nine stakeholders (*) with whom we have strong commitments and who were selected based on factors, such as:

- their alignment with our strategy as well as the added value they bring to the Group;
- their professional expertise;
- employee involvement in the Group's running;
- their perception of our activities and products;
- their contribution to a better definition of our needs in the various activities;
- the desire to dialogue, and the quality of the relationship.

This approach allows us to build strong, lasting relationships with all stakeholders and share the benefits of our growth.

GRI 102-43: Approach to stakeholder engagement

Listening to our stakeholders is essential in our approach because feedback helps to develop our CSR commitment. This creates a dialogue to understand how our relationships affect stakeholders and what is the best way to manage them. It is also a source of opportunities to improve partnerships and thus create projects from which all parties will benefit.

Stakeholders	Approach and frequency of dialogue
Shareholders	Annual report and ESG evaluation Annual meeting
Employees	Presentations, internal posting networks Annual meetings Annual training programme Health, safety and working conditions committee (monthly)
Customers Distributors	Product information through advertising Regular visits from sales representatives Website Congresses, trade fairs, conferences Questionnaires
Suppliers	Regular follow-up by the Purchasing Department Audit Plan for key suppliers Specifications and invitations to tender
Universities Schools	Research partnership Participation in conferences Work-study students Students on work placements
Local communities	Development of the support programme
Public authorities	Regular discussions with the authorities Participation in working groups
Trade unions	Participation in working groups Trade fairs Information meetings
Press	Website Press releases Writing articles

Reporting practice

GRI 102-45: Entities included in the consolidated financial statements

The entities constituting the SOLABIA (Société la Biochimie Appliquée) Group are:

- UCIB
- SOLABIA (SOLABIA Beauvais, BOKAR, head office sites)
- CEP
- BIOEUROPE
- ALGUES ET MER
- SOLABIA BIOTECHNOLOGICA
- SOLABIA GmbH
- SOLABIA BV
- SOLABIA USA Inc
- ALGATECH
- LABORCLIN - PLASTLABOR
- APPLECHEM
- POLYMEREXPERT

GRI 102-46: Defining report content and topic boundaries

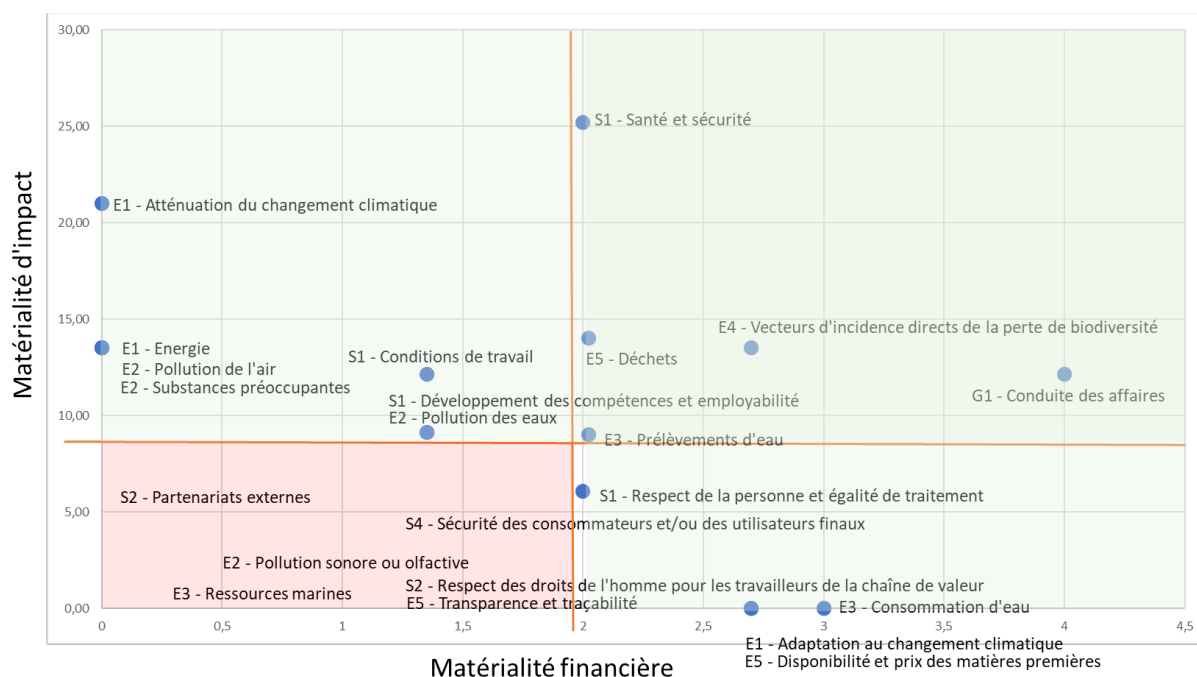
Report content is defined according to criteria of relevance to the Group's activities and to the objectives in this area. An internal working group headed by the chairman was set up in 2016 and all the directors of production sites and the Group's main departments participate in it.

The matrix was constructed through discussions with the main people involved and feedback from stakeholders. Strategic priorities are discussed during management reviews and the points considered are those that have a substantial influence on our value chain and can have a significant financial impact.

The Group's four QSE managers are among the employees in charge of carrying out these actions and collecting data. This allows us to integrate several CSR indicators into the quality management systems. As such, many indicators used in this report are already subject to external audits for ISO 9001, 14001 or 45001 certifications.

GRI 102-47: List of Material Topics and Double Materiality Assessment

As part of our approach, we conducted a double materiality assessment to identify and prioritize the most significant sustainability issues for our activities and stakeholders. This assessment is based on a dual perspective: on the one hand, the evaluation of the impacts of environmental, social, and governance (ESG) issues on the company's performance, resilience, and development (financial materiality); and on the other hand, the assessment of the impacts of our activities on the environment, society, and our entire value chain (impact materiality).



Enjeux	Matérialité financière	Matérialité d'impact	Matérialité
E1 - Adaptation au changement climatique	2,7	0,00	Oui
E1 - Atténuation du changement climatique	0	21,00	Oui
E1 - Energie	0	13,50	Oui
E2 - Pollution de l'air	0	13,50	Oui
E2 - Pollution des eaux	1,35	9,11	Oui
E2 - Substances préoccupantes	0	13,50	Oui
E3 - Consommation d'eau	3	0,00	Oui
E3 - Prélèvements d'eau	2,025	9,00	Oui
E4 - Vecteurs d'incidence directs de la perte de biodiversité	2,7	13,50	Oui
E5 - Déchets	2,025	14,00	Oui
E5 - Disponibilité et prix des matières premières	2,7	0,00	Oui
G1 - Conduite des affaires	4	12,15	Oui
S1 - Conditions de travail	1,35	12,15	Oui
S1 - Développement des compétences et employabilité	1,35	9,11	Oui
S1 - Respect de la personne et égalité de traitement	2	6,08	Oui
S1 - Santé et sécurité	2	25,20	Oui

The double materiality assessment highlights five issues identified as doubly material (dark green), with significant impacts both on the company and on the environment, society, and stakeholders.

It also identifies 11 material issues (light green), significant either for the company or its ecosystem.

This prioritization, based on an analysis of impacts, risks, and opportunities with stakeholder input, provides a solid foundation for guiding our CSR strategy and strengthening non-financial reporting transparency.

GRI 102-48: Restatements of information

In this report, updates were made mainly at the level of data related to the environment, social and health and safety.

In 2021, we set absolute target aligned on the Paris agreement to limit at 1.5°C the global warming. We must reduce our CO₂ emissions by 40% by 2030. We have also set water target to decrease by 25% the water withdrawal by 2030. For the future reports, the year 2021 will be the baseline year for measuring our progress.

GRI 102-49: Changes in reporting

All entities constituting the Group are included in the report's scope. The scope and indicators were created or revised according to the new GRI standards, which serve as a reference for all the reports we write, whether for Ecovadis, the Carbon Disclosure Project (CDP), or the UN Global Compact. We strive to align all our indicators so that they can be compared regardless of the site concerned.

GRI 102-50: Reporting period

1st January 2025 - 31 December 2025

GRI 102-51: Date of most recent report

The last report was published in January 2026. This is the SOLABIA Group's tenth sustainable development report.

GRI 102-52: Reporting cycle

SOLABIA has reported annually since 2016.

GRI 102-53: Contact point for questions regarding the report

Laurent LASSALLE – CSR Manager Group – laurent.lassalle@solabia.fr

GRI 102-54: Claims of reporting in accordance with the GRI Standards

This report was drawn up according to GRI guidelines but has not been audited.

GRI 102-55: GRI content index

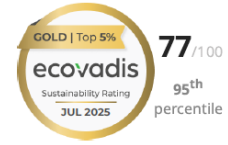
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GRI 102-56: External audits

The evaluation of our performance in terms of global reporting is requested by our shareholders and is carried out annually by Ecovadis and Apex.

SOCIETE LA BIOCHIMIE APPLIQUEE SAS (GROUP)

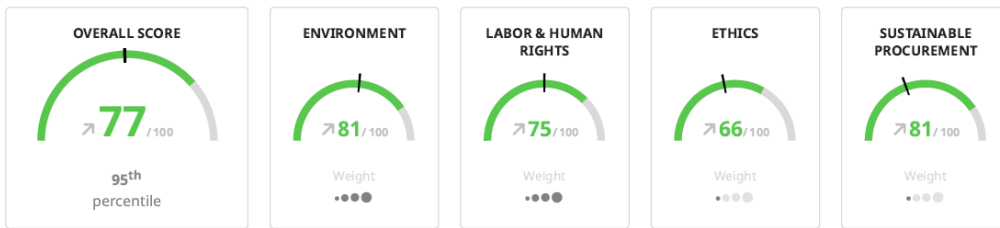
Courbevoie -France | Manufacture of other chemical products n.e.c.
 Publication date:31 Jul 2025
 Valid until:31 Jul 2026



SUSTAINABILITY PERFORMANCE OVERVIEW

Score breakdown

Sustainability performance: ● Insufficient ● Partial ● Good ● Advanced ● Outstanding — Average score



ESG Health Check

Company: Solabia Group
 Headquarters: France
 Sector: Health Care
 Full Time Employees: 895

Health Check Score
88/100

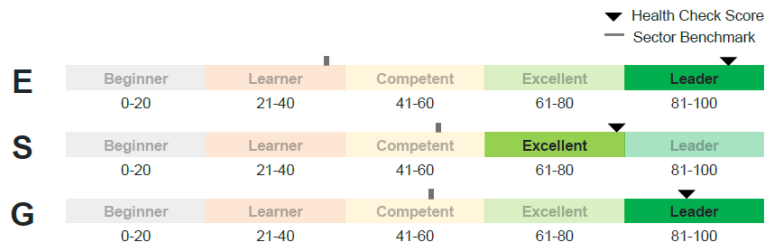


▼ Health Check Score
 — Sector Benchmark



Health Check ESG Breakdown

The breakdown to the right indicates the company's positive response rate, to environmental, social and governance issues, relative to the average positive response rate of similar companies in its sector. A positive response requires appropriate evidence to support their answer.



At the same time, the indicators we monitor are mostly integrated into the existing quality system (ISO9001, ISO14001 and iso 45001). As consequence, they are evaluated during management reviews and audited during certification audits.

GRI 200: Economic issues

Management approach

GRI 103-1: Explanation of the material topic and its boundary

Economic performance results from our ability to create and operate a profitable and viable long-term model. Today, our growth must be responsible and therefore inseparable from a strategy that is based on the highest social and environmental standards.

It involves ensuring that our internal and external value chain is sustainable in the short and long term. This translates into support for innovation to adapt to markets and customer expectations as well as through partnerships with our suppliers to secure our supply chain and create new values.

We also pay great attention to our employees by avoiding inequalities and attempting to achieve gender parity. If disparities exist, we strive to reduce them while having a pragmatic and fair approach to human resources.

As a result of our activities, we must develop and maintain a very strong network with our suppliers to meet the increased demand for more responsible and safer products. By guaranteeing the traceability of our raw materials, we ensure that we implement responsible sourcing that avoids deforestation and any damage to biodiversity. Where possible we support local communities to secure the supply of certain raw materials, which benefits local populations and ecosystems.

GRI 103-2 and 3: Description and evaluation of the management approach and its components

For SOLABIA, being a responsible and sustainable company means guaranteeing long-term growth positively impacting the environment and our relations with our stakeholders. Regarding employees, most of the Group's sites are covered by a collective bargaining agreement, apply the principles of pay equity, and pay their employees above the minimum wage.

As a buyer of raw materials and as part of our responsible purchasing policy, we require our suppliers to take commitments in terms of social, environmental, and safety practices, we guarantee the origin of materials, and we ensure that this is respected through audits.

Our strategy is to continue our internal and external growth in a responsible and sustainable manner.

1. With our customers and distributors by meeting the expectations of consumers looking for a healthier lifestyle and diet.
2. By prioritising the quality and safety of the raw materials we use and the products we manufacture.
3. By continuing our development by integrating technologies and natural and sustainable products of the future.

Economic performance

The SOLABIA Group's business mainly involves the production and sale of products for various sectors. In the future, the Group wishes to continue its development by integrating respect for the people who work for it and for the environment into its strategy. The SOLABIA Group's growth in 2025 was both organic but also the consequence of new the acquisition.

Our growth strategy favours the development of new innovative products to continue to strengthen our portfolio and better cover the Group's markets. The acquisition of companies reinforces our development strategy allowing the Group to maintain steady growth in turnover. The SOLABIA Group's acquisition of Bioactor, PolymerExpert and Plastlabor strengthens its products offering since this company produces ingredients respectively for nutraceuticals and cosmetics market which is the core business of Solabia.

The regular launch of new products and a presence that covers the main markets strengthen the Group's economic development and image in its markets. In 2025, the SOLABIA Group invested €5 million in research and development to maintain a sufficient level of innovation to meet the needs of its customers and to remain positioned in a competitive market.

GRI 201-1: Direct economic value generated and distributed

Turnover increased in 2025 to reach 166 M€ (+10.5%). It covers the group without the last 3 acquisitions.

GRI 201-2: Financial implications and other risks and opportunities due to climate change

Climate risks and seasonality are included in our supply chain. For sensitive raw materials, we secure our sourcing by diversifying origins and building up sufficient stocks.

However, we continually seek to minimise our environmental impact and improve the carbon footprint of our products. To achieve this, we use our expertise in green chemistry, enzymatic catalysis, subcritical extraction, and fermentation.

In terms of water management, all our factories are engaged in programmes to reduce consumption by optimising manufacturing processes, washing, and installing tank cooling systems on water loops.

GRI 201-3: Defined benefit plan obligations and other retirement plans

The Group has operations in various countries (France, Brazil, Israel, United states, etc.) and its retirement plans are financed by the employees and the Group companies concerned in accordance with the labour laws in these countries.

Market presence

GRI 202-1: Ratios of standard entry level wage by gender compared to local minimum wage

Wages are paid locally and are above the legal minimum wage or that stated in collective bargaining agreements.

GRI 202-2: Proportion of senior management hired from the local community

For all positions, recruitment decisions are made based on the skills and qualifications of applicants and nationality is irrelevant. Regarding its subsidiaries, SOLABIA entrusts positions to people recruited locally to be as close as possible to customers and the culture of the market.

Indirect economic impacts

GRI 203-1: Infrastructure investments and services supported

The growth of the industry is closely tied to the availability of advanced infrastructure and services, including specialized facilities, technical expertise, and support services. Companies like UCIB, SOLABIA, and BIOKAR demonstrate the diversity and specific needs of this sector. Our growth strategy focuses on acquiring companies that complement our existing activities, thereby strengthening our position in the fields of natural products, health, and beauty.

Procurement practices

GRI 204-1: Proportion of spending on local suppliers

The SOLABIA Group works with over 328 active suppliers from which we purchase over 800 raw materials; this does not include service providers that may be contracted to work on the various industrial sites. When the conditions offered by suppliers and service providers are competitive and comply with the Group's specifications, we favour those located in the same geographical area as the subsidiary involved. Many of the raw materials of plant origin that we buy cannot be bought in countries other than those where they naturally grow in. In this case we scrupulously ensure that all the rules regarding traceability and local laws on the use of resources and biodiversity are respected.

Under our procedure, each new raw material and each new supplier is subject to an assessment prior to being listed. It will subsequently be regularly audited to ensure that it continues to comply with our procurement standards.

Anti-corruption

GRI 205-1: Operations assessed for risks related to corruption

The risk analysis carried out about our activities allowed us to identify few points that we must monitor or reinforce. To respond to these risks, we propose to the employees several documents to involve them, train them and allow them to report any fact that would not agree with the principles of the group.

We have a general procedure for the prevention of fraud, corruption and conflicts of interest, which forms the base of our system. This forms the foundation of our framework and is complemented by various charters and guidelines. These documents have been communicated to both employees and external stakeholders, including distributors and suppliers.

We have associated with this document a guide that explains the behaviours to be ban in and out of the company. This guide also lists the mechanisms by which people can learn, notify and can be supported if they have been the victim of inappropriate behaviour. In addition, awareness sessions are offered to mobilize and involve employees.

We have also involved our distributors and our suppliers with a code of conduct but also with a questionnaire that allows us to know their level of commitment. To date, 85% of our distributors have signed the code of conduct and completed the CSR and ethics due diligence questionnaire.

To date 44% of suppliers have been engaged and 51% of suppliers that have been involved.

	Total	Involved	Engaged	% engaged vs solicited	% engaged vs total
Employees	633	301	248	89%	39%
Active suppliers	328	279	143	51%	44%
Distributors	125	125	106	85%	85%

GRI 205-3: Confirmed incidents of corruption and actions taken

To date, we have not registered any complaints or cases of corruption within the Group.

Anti-competitive behaviour

GRI 206-1: Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices

To date, no proceedings have been initiated against the SOLABIA Group for anti-competitive behaviour or other unfair practices in the course of its business.

GRI 300: Environmental disclosures

Management approach

GRI 103-1: Explanation of the material topic and its boundary

SOLABIA depends in part on natural resources and continuity of supply is essential for successful operations. We are committed to ensuring that our raw materials come from a responsible source, both human and environmental. Land use changes and degradation are threatening the ecosystems from which our natural materials are derived. We work with suppliers to ensure that our supplies come from responsibly managed geographical areas.

We cannot talk about responsible management without being concerned about our energy consumption which leads to emissions, which in turn will lead to climate change which will have a direct impact on the availability of our natural resources. Having a positive impact on the environment is at the heart of our strategy; as such, in our product developments, choice of technologies, or optimisation of processes, we systematically seek to improve energy efficiency to reduce consumption and emissions. We also pay particular attention to renewable energies to increase their part in our consumption and reduce our impact on ecosystems.

Water is also essential to our production activities. As such, we need to use water in a reasoned and efficient manner to maintain our activities as well as to meet consumer demand for products that respect the environment.

As demand increases, natural ecosystems are replaced by intensive agriculture. It is essential for the long-term future of our business that we consider biodiversity conservation. For this, we comply with global rules and policies for biodiversity conservation and favour responsible sourcing when choosing our suppliers.

We generate direct and indirect emissions from energy consumption that impact climate change. We strive to improve the efficiency of our production sites, by focusing on reducing greenhouse gas emissions, either by reducing consumption or by favouring renewable energies. Our responsible innovation approach considers the potential impact of our processes and products on the environment.

We also work downstream of production to reduce waste through recycling and reuse, or we ensure that it is recovered and/or disposed of in an environmentally sustainable manner. Likewise, discharges to water are subject to treatment in a wastewater treatment plant to ensure the quality of the water discharged. The sludge generated is used in a more complex unit to produce Biogas used directly in our factory and this allows us to reduce our dependence about fossil energy.

Finally, promoting compliance with high health; safety; and social, environmental, and business integrity standards in our supply chain is also a way of reducing our environmental and social impact.

GRI 103-2 and 3: Description and evaluation of the management approach and its components

Our raw materials must be produced with respect for people and the environment. The purchasing team strives to manage risk and reduce reliance on single suppliers. It works with suppliers to ensure continuity of supply while continuing to build relationships with producers and ensure long-term supply while minimising its environmental impact.

The raw materials we use come from different parts of the world. We systematically carry out an analysis of the environmental supplier risks, to ensure through questionnaires and/or audits that their behaviour complies with the level of environmental requirements we expect.

Our approach to energy consumption is essential because, by consuming less energy and seeking renewable sources, we reduce our emissions and help mitigate climate change. We work to reduce energy consumption for all operations and, whenever possible, during equipment maintenance or replacement. To do this, teams examine different operational technologies to determine possible improvements and savings.

Our strategy to reduce water consumption is included in our policy and our objective is to reduce our water withdrawals. We have an action plan to optimise the use of water in our processes, especially in cleaning phases. In terms of cooling, almost all our units are now connected to cooling towers, which has already significantly reduced our consumption. These are just a few of the many water saving initiatives implemented on the various sites; however, we strive to reduce consumption whenever possible.

Because of its activities, SOLABIA pays particular attention to biodiversity. The Nagoya Protocol is the main international instrument providing a general framework for the conservation and sustainable use of biodiversity and the fair and equitable sharing of benefits arising out of its use. We have identified the potential implications of the Nagoya Protocol and its access framework on our activities to meet all our obligations.

Scope 1 emissions are defined as those generated by the SOLABIA Group's production, in particular, by the combustion of fossil fuels to produce heat and steam in our facilities. Scope 2 emissions are generated by the consumption of electricity generated upstream by another organisation from which we purchase it. We are working to reduce our emissions through plans to reduce our energy consumption and through the use of an increasing part of renewable energy in our activities. We recently invested in the construction of a biogas production facility which uses our effluents and improves the quality of our liquid effluents.

As part of our environmental transition, an energy diagnosis was carried out in all the plants of the group, which allowed us to obtain a precise map of consumption per equipment, but also to evaluate the impact of the energy mix on our emissions. This study allowed us to set targets to reduce our absolute emissions by 40%, aligned on the Paris agreement to limit global warming at 1.5°C and to reduce the intensity emissions by 20% in 2026. To monitor the future progress of our actions, we have decided to define 2021 as the reference year.

A very large part of our waste is composted (70%), recycled (12%) and valorized with energy recovery (13%). The most hazardous waste is subject to treatment by specialised channels. Our ambition is to improve the handling of our waste and to increase the quantity of our recycled waste.

We also ensure that wastewater from our operations is discharged responsibly, and we monitor its quality through chemical oxygen demand (COD) analyses. This water is either treated directly in the plants on site before being discharged into the natural environment or it is treated via the wastewater systems of the cities in which we have operations.

We purchase a wide variety of raw materials from a variety of suppliers through multiple supply chains. To better understand the origin of raw materials, we map and assess supply chains to ensure that they meet our responsible sourcing policy. We assess our suppliers' commitment to health, safety, the environment, and business integrity via a questionnaire that they must first complete and sign. Then we verify that the commitments are respected through audits that we may conduct depending on the risk they may represent.

Materials

In each of our factories, resources and impacts are monitored and managed using different indicators. The most representative of them relate to the consumption of natural resources (electricity, gas, water, etc.), effluents (liquid and gas), and the amount of waste generated and recycled.

Our commitment to an ISO 14001 certification process for sites in addition to the CSR approach allows us to educate all our teams on environmental issues.

GRI 301-1: Materials used by weight or volume

Group-wide, we consumed approximately 13 900 tons of raw materials (RM) and 48,920,000 packaging units in 2025. Regarding packaging items, a large part of consumption is linked to the BLOKAR division which offers culture media and diagnostic kits for microbiological analysis laboratories. Unlike other entities, the BLOKAR division does not work in B2B: it works in B2C.

GRI 301-2: Recycled input materials used

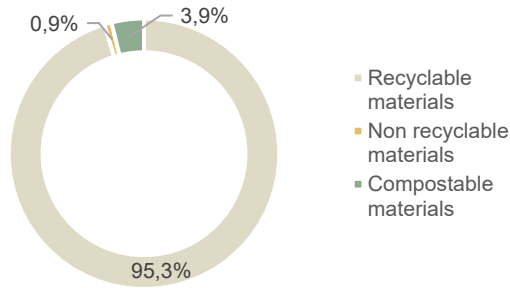
Packaging is chosen based on its suitability for the intended application. Commonly used materials include plastic, glass, cardboard, and wood for pallets. Of the 1,185 tonnes of packaging utilised annually, 17% consists of recycled materials—specifically, 10% cartons and 7% wood pallets.

For the glass that represents 40% of the total weight we cannot use recycled glass due to the pharmaceutical regulation who accept only non-recycled glass.

We work closely with our packaging suppliers to find solutions that are compatible with our products and that allow us to increase the percentage of packaging from recycled materials. At the same time, as part of our eco-design program, we are looking to reduce the size and weight of packaging to reduce the amount of material used but also to reduce the weight transported.

At the same time, as part of our ecodesign program, we work to reduce the size and weight of packaging in order to reduce the amount of material used but also the weight transported. We also favour the use of recyclable materials and thus follow the quantities of materials used by type of materials to eventually offer 100% recyclable packaging.

To date, 95.3% of the materials we use to pack our products can be recycled and 3.9% are compostable.



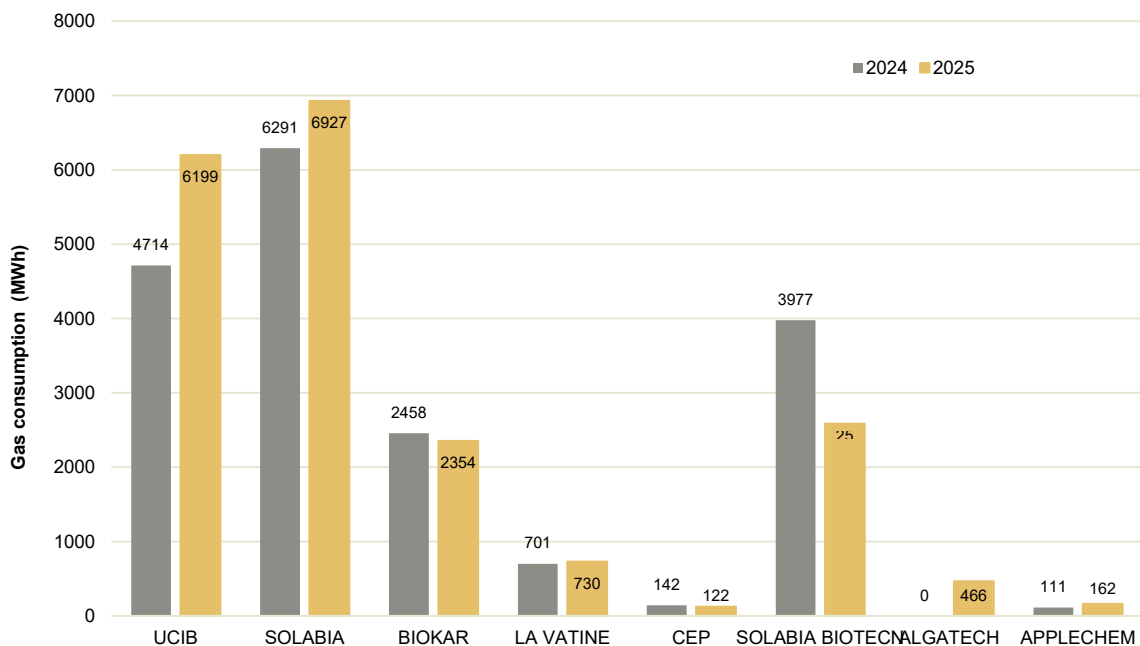
	Recyclable materials	Non recyclable materials	Compostable materials
Glass	280 028		
Aluminium	10 351		
Steel	1 425		
PS	113 593		
PVC	16 680		
PELD	18 158		
PEHD	29 219		
PP	5 112		
PE	0,04		
Carton	174 442		
Silicon		88	
Chlorobutyl		436	
Rubber		11	
Latex / polycarbonate		402	
Nylon (PA66)		4 992	
Regenerated cellulose			26 358
Weight (kg)	649 008	5 929	26 358
	95,3%	0,9%	3,9%

Energy

GRI 302-1: Energy consumption within the organisation

Gas (MWh)

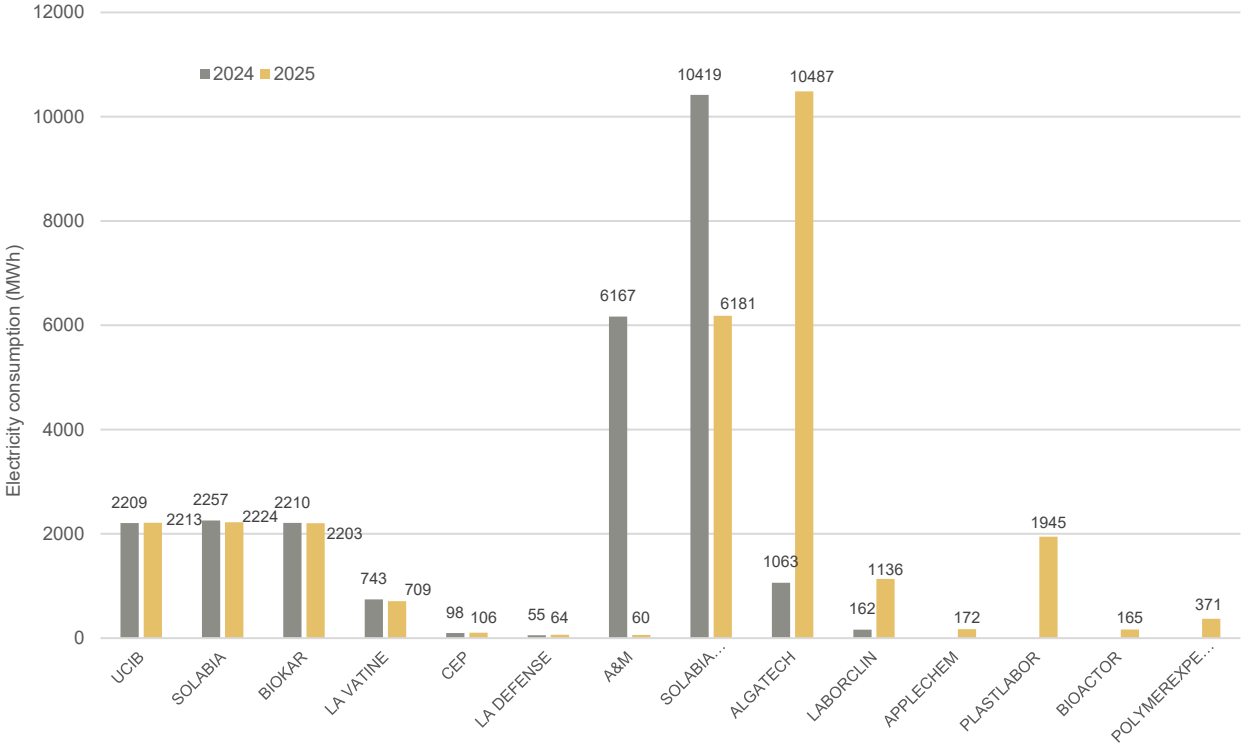
The Group's gas consumption in 2025 is distributed between the different sites as shown in the graph below. The gas consumption shown in this report covers all of the Group's factories. It should be noted that the gas produced in Brazil comes from an anaerobic digestion unit that uses sludge from the treatment of our aqueous effluent to produce biogas. The part of renewable gas in the whole gas consumption represents 7.6%.



Total gas consumption was 19547 MWh for 2025, which represents an increase of 6,3% against the previous year. It must be noted that 428 MWh come from the new factories included in this report perimeter.

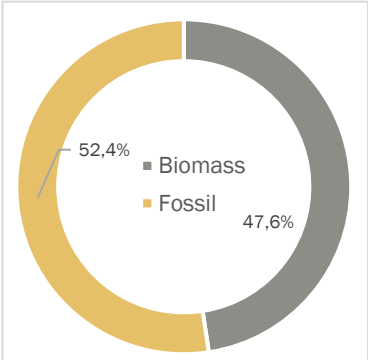
Electricity (MWh)

As with gas, all electricity consumption included in our report is monitored site by site.



Consumption for the entire Group currently stands at 27666 MWh. If we compare this against 2024, we observe an increase of the electricity consumption (+8,9%). 2654 MWh come from the new factories included in the report perimeter.

Wood



The site located in Brazil has a wood-fired boiler, the annual consumption of which is 8,351 tons of wood from eco-managed forests where a tree is planted for each tree felled. These 8,351tons of wood represent 42,256 MWh which are used to produce steam for our industrial activities.

Total energy consumption

Total energy consumption represents 91,873 MWh in 2025 for the entire Group against 86,335 MWh in 2024. 47% of our energy currently comes from biomass due to the use of wood and the production of biogas which helps improve the Group’s overall carbon footprint.

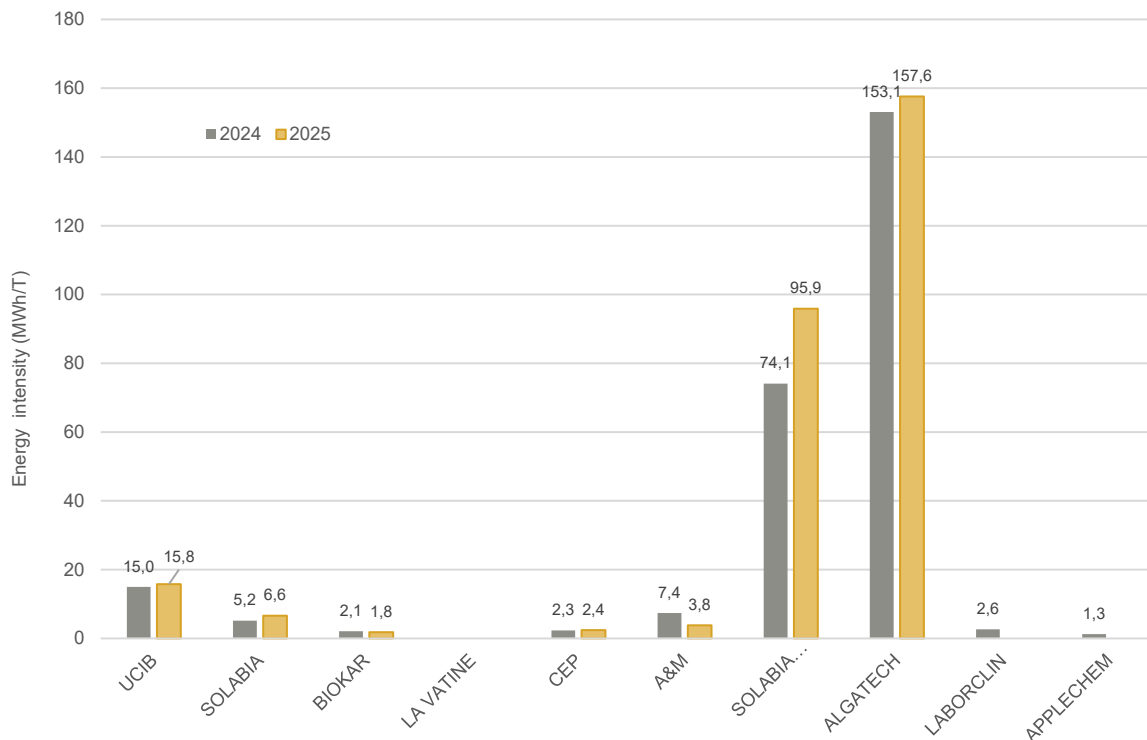
GRI 302-3: Energy intensity

Energy intensity is the ratio of all the energy consumed against the amount of product produced. Intensity varies for each site because they do not produce the same products.

Energy intensity (MWh/T)

Since production is different in each factory, we monitor the energy intensity for each of our sites. Efforts have significantly reduced energy consumption per tonne produced. Works mainly focused on building insulation and thermal insulation of industrial facilities to reduce heat loss.

In our Brazilian factory as well as the Algatech factory, the energy intensity is very high; however, this is explained by the manufacture of a product that requires many stages of extraction and purification. The final yield is less than 10%, directly impacting energy intensity.



GRI 302-4: Reduction of energy consumption

The SOLABIA Group is continually looking for solutions to reduce its energy consumption by implementing several actions. On our industrial sites, we are insulating buildings and installing thermal insulation on industrial units to limit energy loss. We also have a relamping programme to replace all conventional bulbs with LED bulbs and install presence detectors in high footfall areas.

In terms of industrial tools, whenever the opportunity arises, we replace electric motors with low-consumption motors and, more generally, we strive to replace old equipment with new equipment that consumes less.

We also initiated a study on the recovery of waste heat in factories. The goal is to recover the calories lost downstream to reduce the calorific intake upstream and thus to reduce energy consumption. Since 2021, two cold units equipped with heat recovery systems have been installed.

The manufacturing base represents the largest part of energy consumption and one of our levers reduce consumption is innovation. In development programmes, we include this parameter and we favour the use of less energy-intensive processes, such as the use of enzymatic synthesis and biotechnologies instead of more energy-intensive conventional chemistry. Innovative technological choices are also favoured, such as the use of subcritical water for plant extraction.

Water and effluents

The SOLABIA Group strives to reduce water consumption for like-for-like activity by optimising processes and washing or by acquiring new equipment. The ideas we are exploring to further improve our balance sheets include:

- streamlining cleaning steps;

- collecting water discharged from evaporators for recycling;
- closing vacuum pump circuits;
- closing reactors cooling circuits.

We also plan to inventory stations operating with lost water to implement an action plan to optimise and reduce future consumption.

The results of work carried out in factories to reduce water consumption is visible. These works included:

- installation of CIP for container cleaning saving 10 m³/d.
- works on reactor cooling saving 4,000 m³/year.

GRI 303-1: Interactions with water as a shared resource

The SOLABIA Group consumes significant quantities of water for its production activities. Depending on the production sites, we either use mains water or borehole water, but, at Group level, we mainly use groundwater (97.8%).

Areas are considered to be in water stress when the availability of water per year and per capita is less than 1,700 m³ per capita per year according to the Falkenmark indicator.

In our case, whether in Brazil or France, we are not in identified areas of water stress. (Source Aqueduct Water Risk Atlas: <https://www.wri.org>) In contrast, Algatech uses water drawn from a 1,000-meter-deep borehole in the Arava desert. This is marine seepage that is desalinated to keep the factory running. For the whole group, 67% of the consumption is done in high hydric stress area.

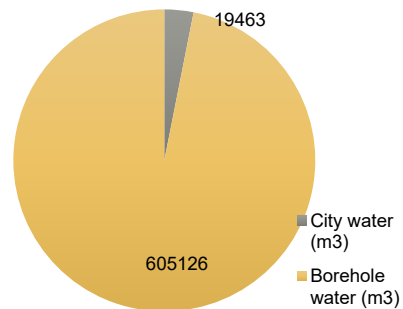
Wastewater is collected and sent to appropriate treatment facilities. Solabia's Biotechnologica and UCIB sites have their own water treatment units and the water is then discharged into the rivers near the sites. The other factories collect and discharge their wastewater into municipal wastewater treatment plants.

GRI 303-2: Management of water discharge-related impacts

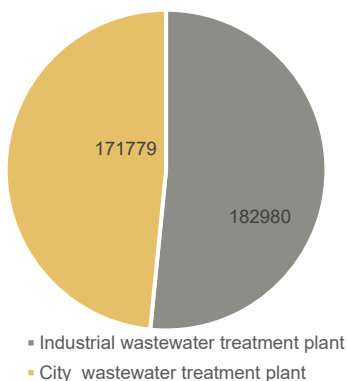
Discharge standards have been determined in relation to the regulations in force in the country and daily analyses are randomly carried out on the various sites by the control bodies.

GRI 303-3: Water withdrawal

We use two main sources of water: mains water for 3.2% of consumption and borehole water for 96.8%.



GRI 303-4: Water discharge



Our aqueous effluents are treated and eliminated in one of two ways depending on the site.

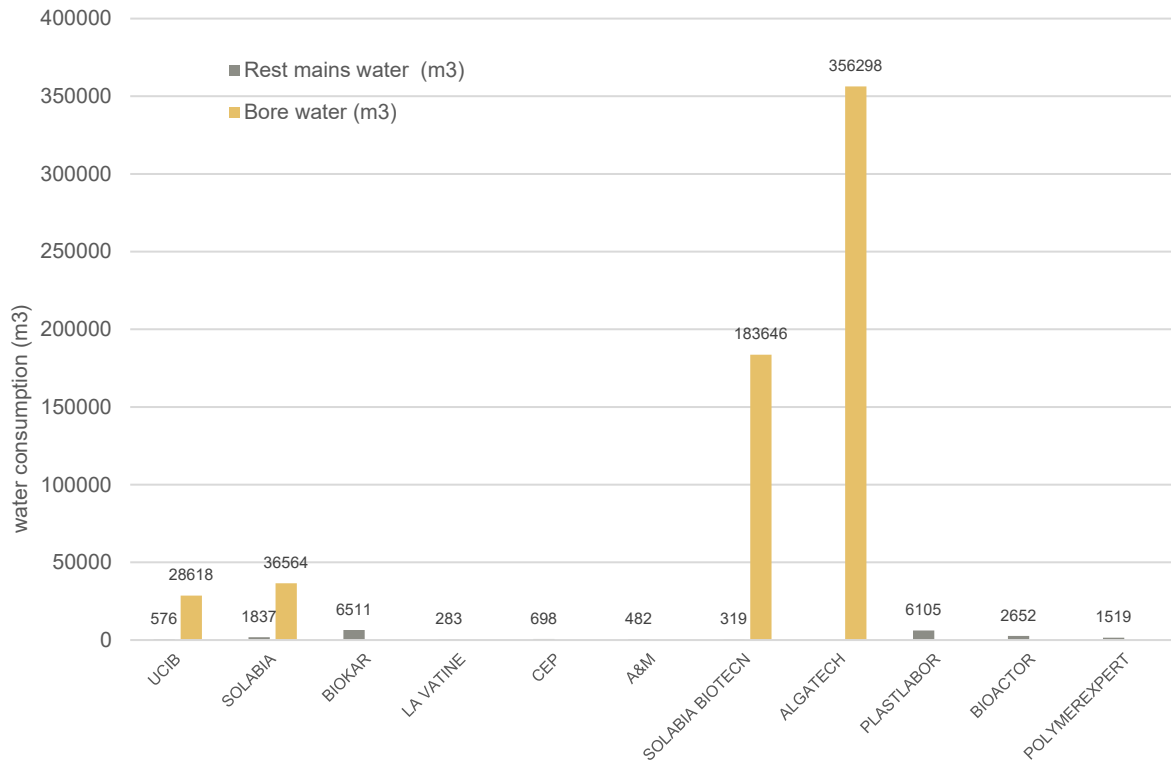
1. Treatment in stations present in the factories, which is the case for UCIB and Solabia Biotechnologica. This represents 160,000 m³ annually or 48% of the effluents discharged by the Group.
2. Treatment in city wastewater treatment plants, which is the case for other sites. This represents 182,980 m³ annually or 52% of the effluents discharged by the Group.

GRI 303-5: Water withdrawal

Water withdrawal in the Group's new scope represented 618,000 m³ in 2025. Most of this water (58%) was drawn from an area of high-water stress and work is underway to significantly reduce these withdrawals. Compared to 2025, our consumption is stable.

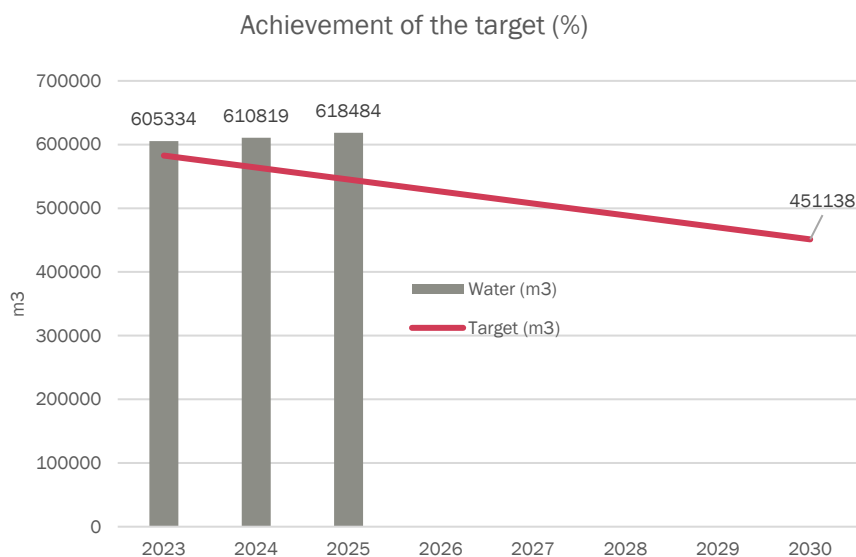
Withdrawals (m³)

If we analyse the ratio between the water withdrawn and the quantity of products manufactured, we see that this is very different depending on the sites and is strongly linked to the nature of the products manufactured.



Reduction progress

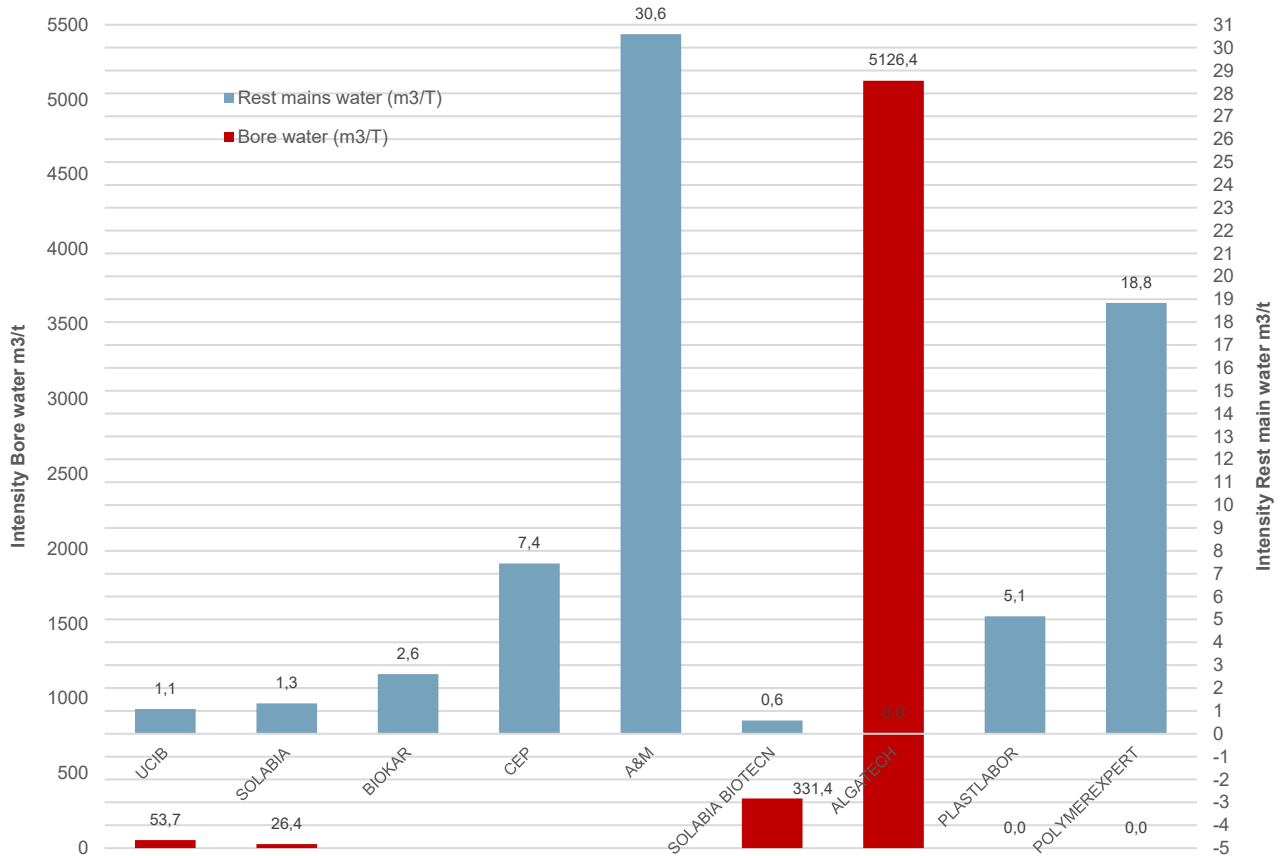
Compared to 2024, our water consumption has increased by 1%, which is 5,000 m³ more. This increase is the consequence of an increase of the production. Despite implementing the action plan, we are currently unable to achieve the established target.



Water consumed per ton produced (m³/T)

For Brazil, we observe a very high-water consumption which can be explained by the low extraction yield that we have on one of our main products. With less than a 10% yield, the numerous extraction and purification steps require large volumes of water.

As for Brazil, Algatech has a process that requires large amounts of water. Effectively, to produce Astaxanthin, microalgae is cultivated by keeping them in suspension in photoreactors which represent a total length of 700 km.



Biodiversity

GRI 304-1: Operational sites owned, leased, or managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

Algues et Mer



Most of the SOLABIA Group's sites are not located in or near protected areas, with the exception of Algues et Mer. This company which employs seven people is based in Ouessant, a UNESCO World Heritage site, in the Iroise Marine Natural Park where it contributes to the island's economic activity. It has obtained all the authorisations necessary for the cultivation and harvesting of seaweed from which it produces active ingredients for cosmetics and nutraceuticals. (<http://www.unesco.org/new/fr/natural-sciences/environment/ecological-sciences/biosphere-reserves/>)



harvesting seaweed on the island's coast;



harvesting cultivated seaweed.

GRI 304-2: Significant impacts of activities, products, and services on biodiversity

The activities of the Group and more specifically that of CEP require the use of plant materials from various regions of the world on which we depend to produce our plant extracts. As such, we are sensitive to the protection of biodiversity and we take care when sourcing to have traceability vis-à-vis the origin, the type of harvest, etc. for the plants we buy.

For all of these materials, we respect the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and we closely follow the implementation of the Nagoya Protocol on access to genetic resources and the fair and equitable sharing of benefits arising out of their use.

For the new developments we adopt a responsible approach and for this, we work on the valorization of by-products intended to be destroyed to extract some interesting molecules which will be used in cosmetic products.

We recently launched two products developed as follows:

- BlueShield: Active ingredient against blue light effects. The active ingredient is derived from decommissioned red peppers intended for destruction. These peppers also come from a local supplier that avoids lot of transportation.
- SaniScalp: A soothing active ingredient for the scalp. This ingredient is derived from a passion fruit cake that was intended for destruction.

By developing the upcycling for the new development of botanical extracts, we limit the impact of our activities on the environment and biodiversity.

In addition to the other actions, we have been RSPO certified in 2025 for all our products that contain palm oil derivatives. The products covered by this certification represent 3,7% of the products sold annually. This certification allows us to strengthen the control of our supply chain to better consider biodiversity in our activities.

Emissions

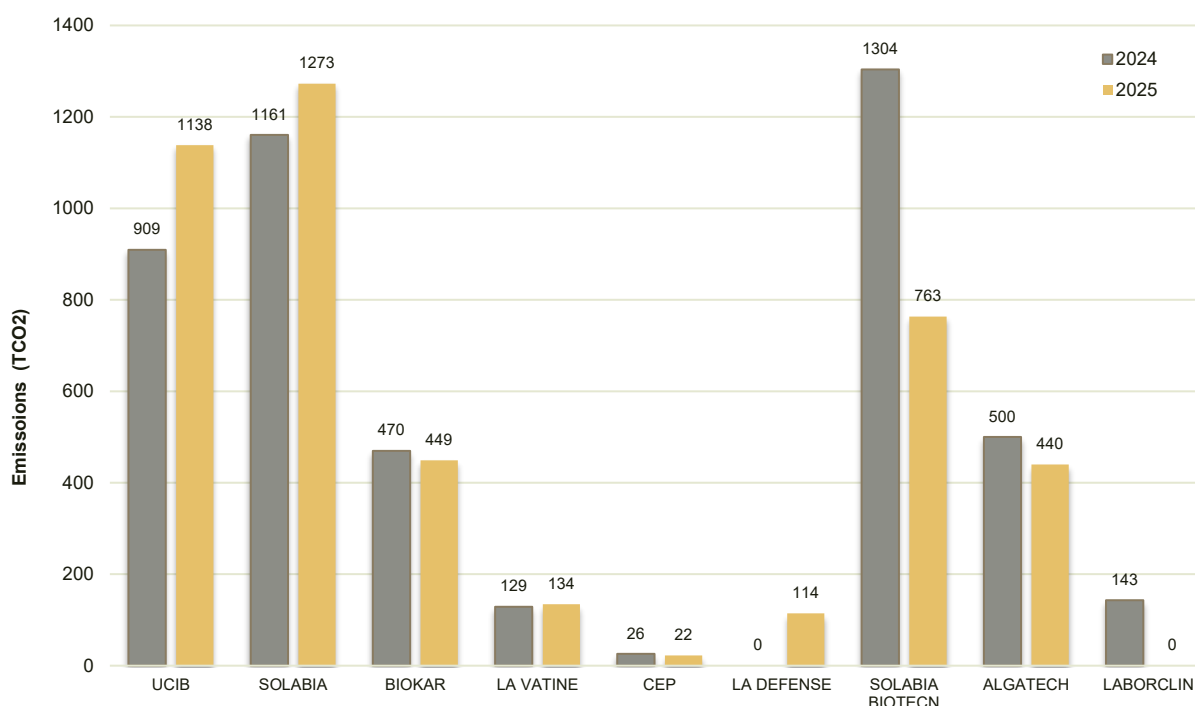
Given its industrial activities, the SOLABIA Group can create environmental nuisances. As a result, the Group has included an assessment of chemical risks in its Safety and Environment policy and carries out a study of the impact of its activities on the environment.

To calculate our Scope 1 and Scope 2 CO₂ emissions, we used the GHG Protocol's criteria (<http://www.ghgprotocol.org>) or directly those of the energy supplier when we have the right value.

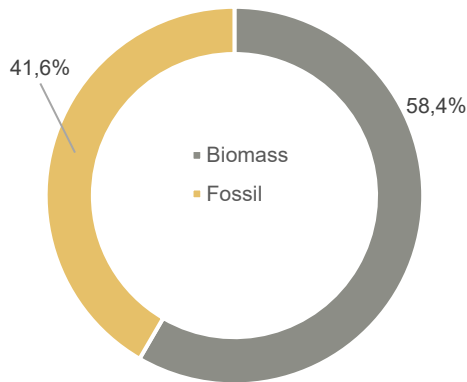
GRI 305-1: Direct GHG emissions (Scope 1)

Direct and indirect greenhouse gas (GHG) emissions correspond to emissions linked to the consumption of different energies on all industrial sites. Direct GHG emissions are linked to the consumption of natural gas and fuel. The emissions reported also count the NOX emissions and the leaks of refrigerant gas that represents 8.5% of the scope 1 emissions. These emissions represent 4364 tonnes of CO₂ when all of the Group's factories are included and a decrease by 6,4% have been registered in 2025 against 2024.

Scope 1 emissions (TCO₂)



The fact that 58% of our consumption comes from a renewable source in our energy mix helps to reduce our CO₂ emissions.



Regarding our direct emissions, factories located in France use fossil fuels; however, those located in Brazil have chosen to use wood and biogas. The wood used comes from eco-managed forests that do not participate in uncontrolled deforestation and where each tree felled is systematically replaced with a new tree.

From 2021, we use our own wood that we have around the factory and it also will contribute to reduce the emissions link to the wood transportation.

The biogas comes from an anaerobic digestion plant we built to recover the sludge from the treatment of our aqueous effluents, which is loaded with organic matter. The commissioning of this anaerobic digestion plant has produced the equivalent of 266,000 m³ of gas that we use

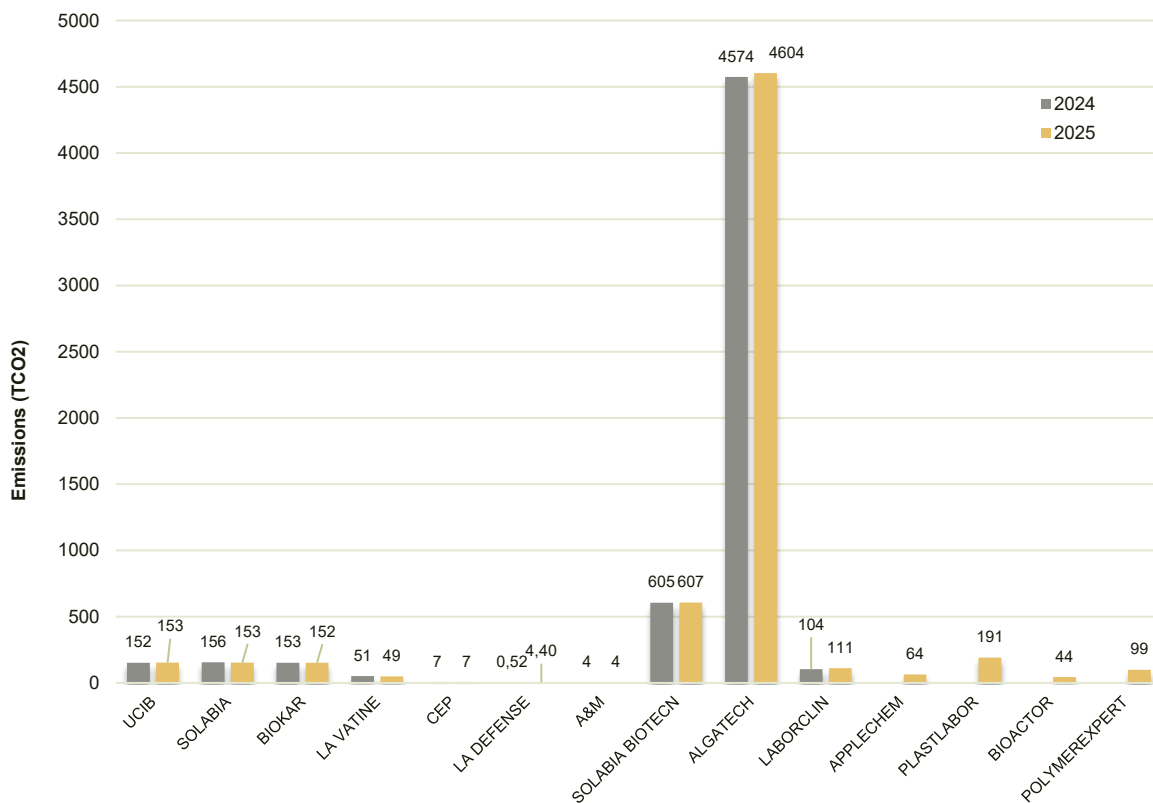
directly in our boiler to produce steam.

With the use of wood and biogas, 58% of our CO₂ emissions come from biomass, which improves our environmental footprint.

GRI 305-2: Indirect GHG emissions (Scope 2)

All indirect GHG emissions are linked to electricity consumption and represent 6243 tonnes of CO₂.

Scope 2 emissions (TCO₂)



Whenever we can, we choose solutions that require less energy. We are also exploring the possibility of changing the energy mix to favour low-carbon energies, and thus reduce the group's overall emissions, especially in the country where electricity is produced from gas like in Israel.

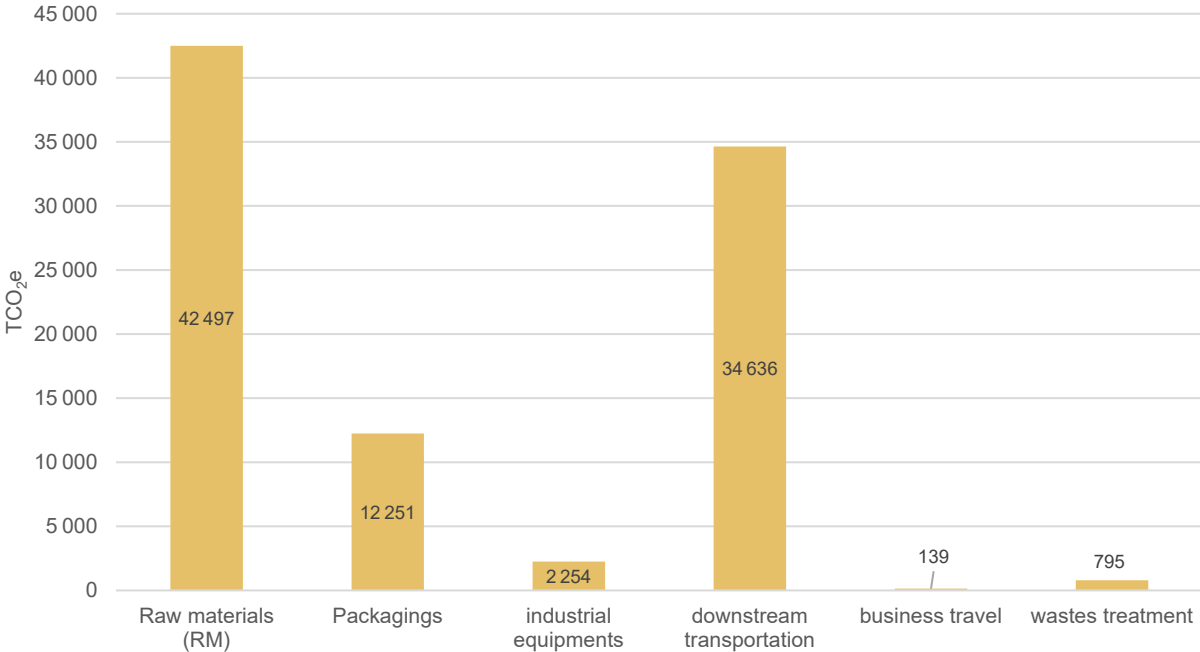
GRI 305-3: Other indirect GHG emissions (Scope 3)

As part of our commitment to the continuous improvement of our carbon footprint, we have made progress in integrating Scope 3 emissions. Our analysis encompasses the following emission categories: upstream transportation of our goods (purchases of raw materials, packaging, and equipment), downstream transportation, business travel, and waste treatment. The calculation of CO₂ emissions for downstream transportation is based on the modes of transport used and the weight of goods. Due to insufficient

supplier data, emissions related to the purchase of raw materials, packaging, and industrial equipment were estimated using the monetary emission factors from ADEME's Base Carbone®. Emissions from business travel are calculated based on the type of transport and distance, with adjustments specific to each country. Finally, emissions from waste treatment are determined by the quantity of waste and the corresponding emission coefficients.

2024	Beauvais	Biokar	La Vatine	UCIB	CEP	A&M	Algatech	Laborclin	Solabia Biotecn.	Applechem	Total (tCO2e)
Matières premières Raw materials (RM)	15119	2 362	-	4527	664	61	294	5 432	14038		42 497
Emballages Packagings	734	6 676	733	285	75	7	77	3 527	137	48	12 299
Equipements industriels Industrial equipments	-	-	-	-	-	-	1 093	93	1069	2	2 257
Transport aval Downstream transportation	15 051	13 368		2 649	547	11	507	839	1 664	902	35 538
Déplacements professionnels Business travel	99						4,9	35,7			139
Traitement des déchets Wastes treatment	65	114	29	200	-	7	55	63	239	23	795
Total (tCO2e)	31 068	22 520	761	7 661	1 286	87	2 030	9 990	17 147	975	93 525

Allocation of the emissions

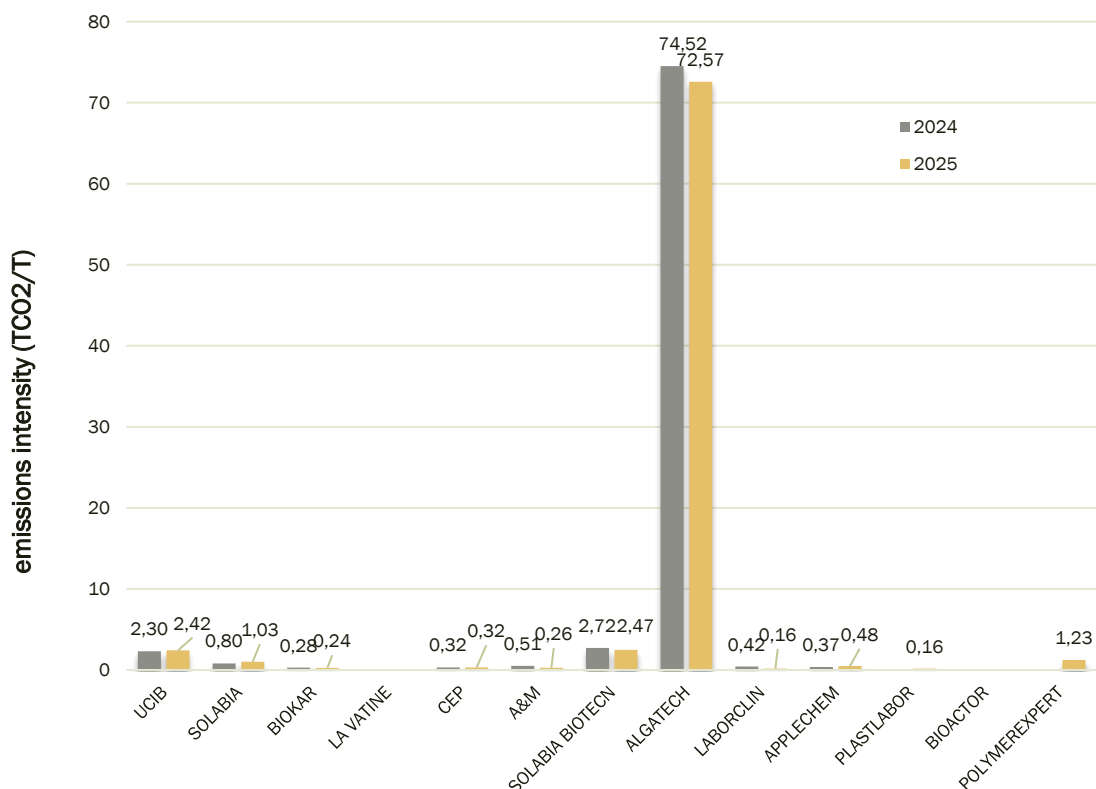


Our scope 3 emissions amount to 93,525 tCO₂e, representing 87% of our total emissions, an increase attributable to the integration of Applechem and the increase in raw material purchases.

GRI 305-4: GHG emissions intensity

For all sites, GHG emission intensity represents the ratio between direct and indirect emissions (Scope 1 + 2) and the quantity generated annually in tonnes.

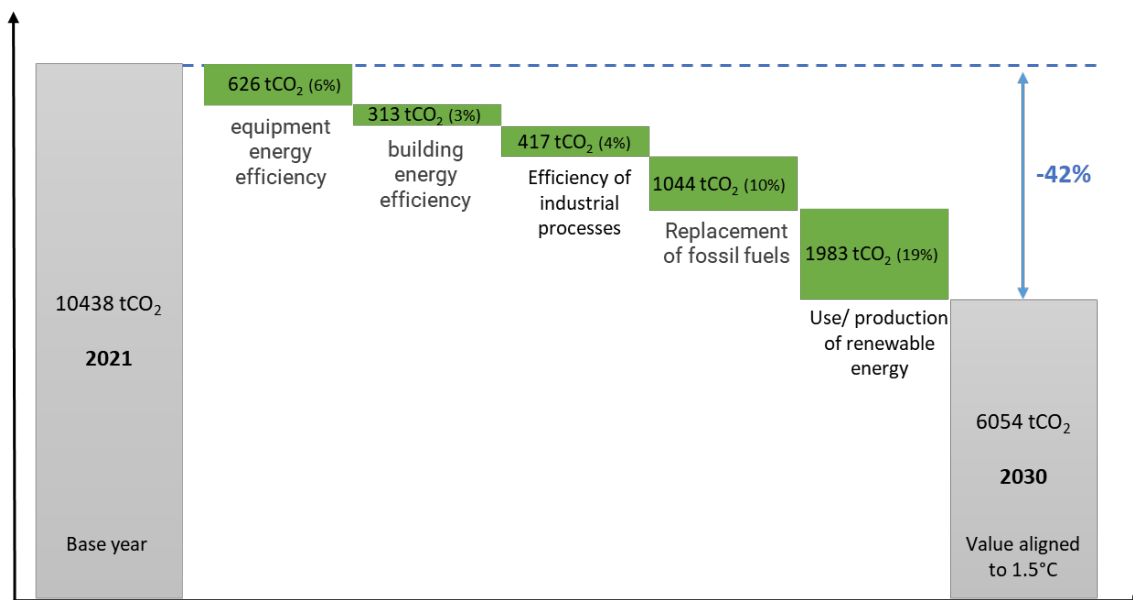
Intensity of direct and indirect emissions (TCO₂/T product)



In 2025, most factories show lower emissions per unit weight than in the prior period.

GRI 305-5: Reduction of GHG emissions

With the projections we have done, we have established a decarbonization plan of our activities to achieve the emission reduction targets. As a producer of raw materials, we have identified 5 major areas on which we must focus our actions and investments. With this plan, we expect to reduce our CO₂ emissions by around 4,400 tonnes by 2030.



We have chosen energy from biomass to reduce our part of energy from fossil fuels. This has two environmental advantages because it increases our consumption of renewable energy and allows us to treat and recover a large part of our effluents.

The Group-level emissions show that the action must be mainly focused on gas in France and electricity in Israel because they represent the largest emissions. In the future, it will be necessary to consider the level

of CO₂ emission in the choice of the local energy mix but also in the choice of the new equipment to promote the use of the less carbonated energy in the country where the plant is located.

We continue to seek solutions, whether in terms of industrial processes or investments in new energy sources, to reduce the carbon footprint of each of our factories.

At the end of 2020, we have started to replace the old boiler burners with high-performance burners. This work has reduced NOx emissions by 55% from 50 teq CO₂ in 2021 to 28 teq CO₂ in 2025. (27 tCO₂ gain).

We have also introduced a program to replace existing refrigerants gas by gas with a lower warming power. For each replacement or new acquisition of cold groups, we prefer the use of low warming power gas.

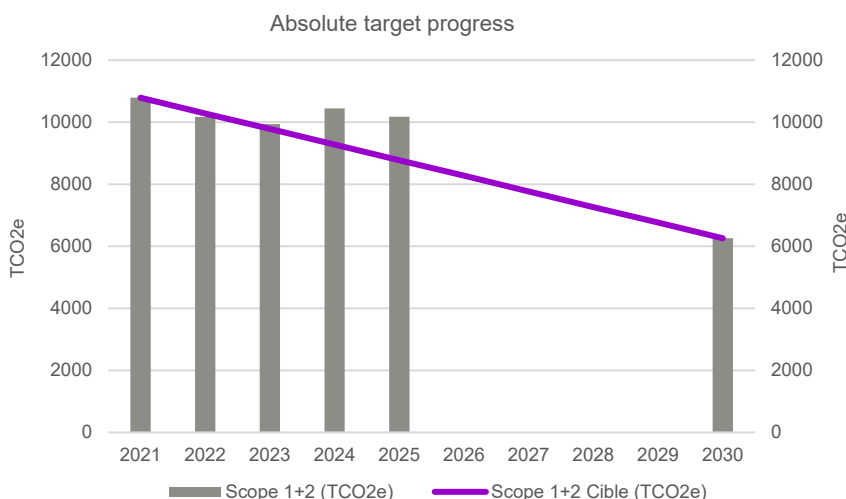
Recently, we have made investment in photovoltaic electricity production with the installation of 840 photovoltaic panels on the roof of a factory in Brazil. This facility is part of the decarbonization plan of our activities and in 2025, we have produced 517 MWh electricity and thus avoid the emission of 50 tCO₂.



As part of our environmental transition, it is imperative that we take environmental aspects from the development of new products to favour processes and technologies that have the lowest environmental impact. The introduction of eco-design in our research program allows us to consider the emissions related to raw materials, processes but also to the downstream transport by optimizing the form in which we sell the product.

Target achievement

In 2025, we established a goal to reduce greenhouse gas emissions by 10% by 2030. Thus far, we have achieved 10% of this objective at a constant perimeter. However, following our recent acquisition, our emissions have increased by 428 tCO₂.



GRI 305-6: Emissions of ozone-depleting substances (ODS)

In all our plants, we have refrigerated equipment's that have gases with a high global warming power. We monitor the gas leaks that happen annually and incorporate the CO₂ equivalent that it represents into scope 1. In 2025, the leakage on these cold groups represents the equivalent of 347 TCO₂e corresponding to 8% of the scope 1 emissions and 3.2% of the scope 1+2 emissions. These emissions have decreased by 47%.

GRI 305-7: Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions

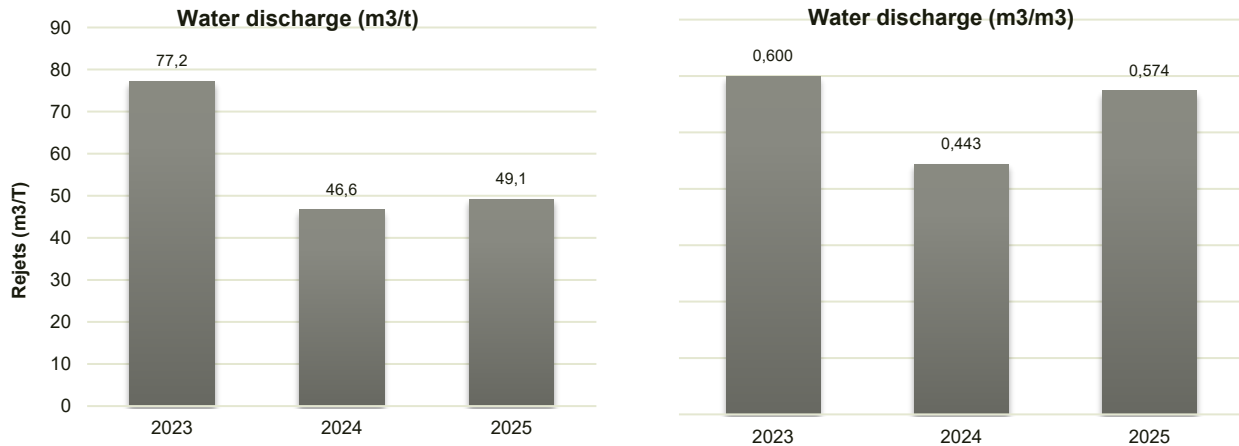
The NOx we monitor is the NOx from the combustion of gas by the boilers that generate steam in the plants. Over the period covered by this report, we have emitted 2_Teq CO₂ which is 15% more than in 2024. This decrease is the consequence of the investment in new burners.

Effluents and waste

GRI 306-1: Water discharge by quality and destination

The SOLABIA Group discharged 354,750 m³ of water in 2025 which is 31% less than the last year.

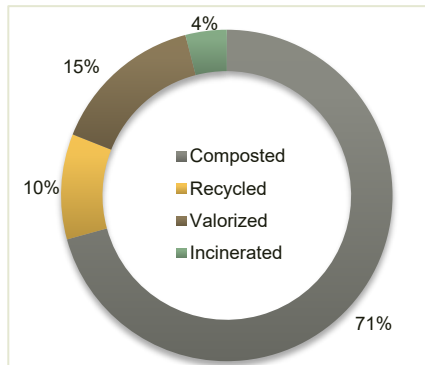
If we compare the discharge of water to the amount of water consumed, we also observe an increase by 29% of the value from the previous year.



Due to the activity of our factories, we mainly monitor COD (Chemical Oxygen Demand) in our effluents. This indicator is monitored weekly for our three main industrial sites and shows an increase of 4.7% compared to 2024.

GRI 306-2: Waste by type and disposal method

We are deploying a sorting system on our sites to separate ordinary waste, paper, and plastics at the source. Waste is managed through dedicated collection and sorting channels for optimum recycling or recovery.



In 2025, the Group generated 4479 tons of waste, 3%, this represents a ratio of approximately 0.62 tonnes of waste per tonne produced.

Waste management has enabled us to achieve a recovery rate of 96%. Among these wastes 71% are organic wastes that are composted, 10% are recycled and 15% are incinerated with energy recovery.

Only 4% are destroyed due to the toxicity of the waste.

GRI 306-3: Significant spills

During 2025, we haven't recorded significant spills that can have a significant impact on the human health, ground, water or vegetation.

Environmental compliance

GRI 307-1: Non-compliance with environmental laws and regulations

The SOLABIA Group was not subject to any sanction, nor did it pay any fine for non-compliance with environmental laws and regulations.

Supplier environmental assessment

To analyze the supplier risk management, we have established a procedure that considers the environmental and social risk related to the country of the supplier and/or the raw material and we balance

the notation with the information obtained from the questionnaire completed by the suppliers and the certifications that they send us.

To prioritize the risk by country, we use the YALE Center for Environmental Law classification for environmental risks and the Policy and Social Progress Imperative for social risks.

The suppliers who represent a significant level of risk are questioned and must send additional informations, an action plan to correct weaknesses, and may possibly audited on the points we don't find acceptable.

GRI 308-1: New suppliers that were screened using environmental criteria

The SOLABIA Group requires each supplier to commit to its Code of Conduct and complete a CSR questionnaire assessing their environmental, social, and ethical commitments.

Regarding the 328 active suppliers, 279 received the Code of Conduct and a CSR questionnaire to be completed to assess their commitment. Up to date, 51% of suppliers have signed the Code of Conduct and completed the questionnaire, while the others have received a reminder.

Number of active suppliers	328
Number of documents filled and signed	279 (51%)

Now, 100% of the new suppliers are evaluated like this and the CSR assessment is part of the criteria for validating new suppliers.

GRI 308-2: Negative environmental impacts in the supply chain and actions taken

Regarding the 328 suppliers assessed; we have identified 18 suppliers with a high-risk profile. We interviewed these suppliers and asked them to provide us more information's on the social and environmental aspects of their business.

With this procedure, we were able to reduce the number of suppliers with a high-risk profile to 6. We asked them to provide a detailed action plan to address this issue. Without answer we were considering future audits control to ensure their compliance with the commitments we made.

GRI 400: Social disclosures

Management approach

GRI 103-1: Explanation of the material topic and its boundary

In terms of employment, it is essential to maintain a balanced workforce that meets the Group's operational needs. Therefore, managing and encouraging employees is a crucial element in achieving our business and sustainable development objectives. We focus on improving employee skills to adapt to demands and new challenges.

Good relations between management and employees are necessary to the operation of a business. Employees must be respected, listened to, and provided with adequate working conditions. Establishing a dialogue with freely chosen employee representatives enables employees and employers to better understand each other's issues and to find ways of resolving them. We respect the right of every employee to freedom of association and collective bargaining, and we follow best practices recognised by all of our employees worldwide.

Our success depends on the health and safety of our employees and our efforts to continually improve it. It is essential to provide a safe and healthy working environment and to encourage responsible behaviour among employees. We seek to reduce the number of health and safety incidents by improving the working environment and safety behaviour by focusing on prevention, which is why we have initiated ISO45001 certification for our sites.

Training is also essential for our future, and we ensure that our employees continue to strengthen their skills and acquire new ones to consolidate their capacities to face future challenges.

Diversity reflects the societies in which we operate. It requires effort to eliminate all discrimination and to give people from all backgrounds the chance to succeed. Likewise, equal treatment between women and men should not be an objective in itself but, first and foremost, the expression of the representativeness and role of each person in modern society. We ensure that human rights, as defined in the United Nations Guidelines, are respected, especially in the field of discrimination and equality, wherever we have operations. According to these same principles, we also respect the right of every employee to freedom of association and collective bargaining; we prohibit all forms of child labour and all forms of forced or compulsory labour.

As part of our business, it is our responsibility to ensure that our suppliers subscribe to these principles on a daily basis. We source raw materials in various parts of the world and in fact the risk analysis of our supply chain is an important stake of our business.

Finally, a commitment to high ethical standards, as well as transparency and honesty in our relationships with customers, suppliers, employees and communities, allows us to grow responsibly.

GRI 103-2 and 3: Description and evaluation of the management approach and its components

Societies are today multi-cultural, and we believe that diversity and inclusiveness add strength and balance to our organisation. We demand decent work for all and we insist on fair remuneration for our employees in all our countries of operation as this is important to attract, motivate, and retain the best talent.

We regularly consult and inform employee representatives about organisational changes during works council meetings. This communication is important when employees are affected by operational changes and we always adhere to local legal notice periods before implementing them. We engage in constructive dialogue with employee representatives and support the freedom of individuals to join trade unions or other workers' representative organisations.

In 2025, we were not informed of any violations of the right to freedom of association and collective bargaining on any of our sites.

In our operations, we strive to manage the risks associated with working in industrial environments and with hazardous chemicals. Our goal is to eliminate accidents and keep everyone safe. We encourage our employees to actively contribute to this goal through awareness-raising campaigns and specific training programmes and seek to integrate these reflexes into our corporate culture. In 2025, our frequency rate was 17.73, while the severity rate was 0.71.

Training is about developing skills and meeting the needs of tomorrow. We encourage employees to request training to specialise in their field or acquire new skills that the Group may need. Training needs are discussed and approved during annual interviews.

Diversity is important to SOLABIA because it is a source of sharing, tolerance, and openness. We are determined to provide and contribute to a world where work is based on mutual respect between people

and is free from harassment. Our policy is to recruit, employ, and promote people solely on the basis of the qualifications and abilities required for the work to be performed regardless of race, age, gender, national origin, or any other irrelevant category. Similarly, the company pays men and women fairly for the same work.

We protect employee rights and support the freedom of individuals to join trade unions or other employee representative organisations. Regular meetings between Management and members of the works council are held on all sites and are intended to inform and consult employees on important changes in the organisation.

Our approach to child labour reflects the initiatives of the United Nations Global Compact, a framework that targets the elimination of forced, compulsory, and child labour. Accordingly, we neither practice nor condone any form of exploitation that affects children or any other human being. We adhere to the United Nations Guidelines on Business and Human Rights, and our human rights commitment regarding the International Declaration of Human Rights, includes the Universal Declaration of Human Rights and the International Labour Organisation’s fundamental conventions on labour rights.

From an ethical standpoint, guidelines are set in our Code of Ethics and are reiterated in our Code of Conduct, and we expect every employee to take personal responsibility for upholding our principles, in their daily actions within their own sphere of influence and with business partners and stakeholders.

Regarding purchasing, we are determined to ensure that our raw materials come from a responsible source and that our suppliers comply with all the rules regarding the environment, safety, and respect for human rights, and that they do not use child labour. In 2025, we did not observe any cases of child labour in our Group.

For labour indicators, the 2025 scope includes all Group factories and subsidiaries, representing eight factories, two subsidiaries, and the head office. The indicators we have considered cover both permanent and fixed term contracts.

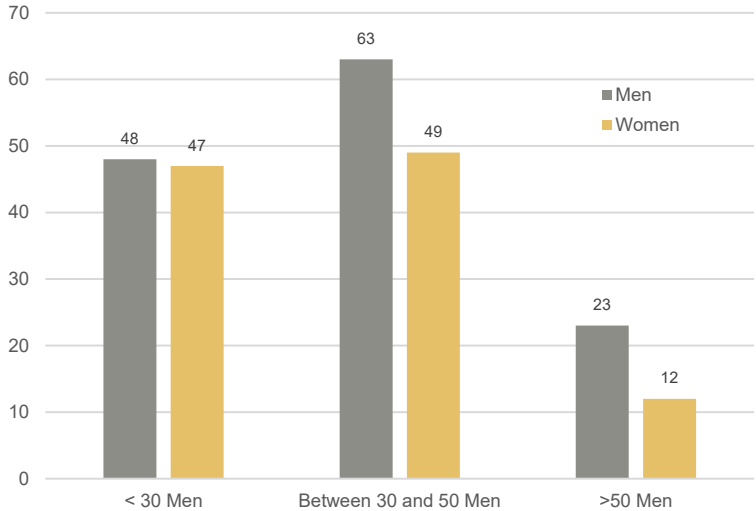
Employment

GRI 401-1: New employee hires and employee turnover

New employee hires rate

All entities combined, we recruited 242 employees in 2025, of whom 55% were men and 45% were women. Recruitment is homogeneous between the various sites.

Employee turnover rate



In 2025, the group's turnover rate increases slightly to reach 26%.

Labour/management relations

GRI 402-1: Minimum notice periods regarding operational changes

We respect legal notice periods before implementing any changes that could affect our employees. We communicate either directly with these employees or through their union representatives or works councils.

Occupational health and safety

GRI 403-1: Occupational health and safety management system

Given our industrial activities, employees may be required to handle a number of chemicals. The SOLABIA Group includes a chemical risk assessment for all its employees, supported by an appropriate training programme, in its Quality, Safety and Environment management system. Some sites are already ISO 45001- certified and this certification is currently being extended to other sites.

GRI 403-2: Hazard identification, risk assessment, and incident investigation

As part of ISO 45001, incidents are identified and analysed before being subject to adequate corrective or prevention actions to prevent their recurrence. We also have preventive procedures that allow employees to report any problems or situations that seem dangerous to them and for which action is desirable.

GRI 403-4: Worker participation, consultation, and communication on occupational health and safety

Considering the scope of this report, 98% of the Group's workforce is represented in the Health, Safety, and Working Conditions Committee or its equivalent, such as the Internal Commission for the Prevention of Accidents in Brazil.

Improving safety at work remains a priority for the Group: prevention work is carried out with the Health, Safety, and Working Conditions Committees with the aim of reducing the number of accidents. Training actions are planned annually to improve practices and raise employee awareness of industrial risks. In 2023, 198 employees followed safety training for a total of 1050 hours.

The prevention of psychosocial risks (PSR) is also the subject of special attention with the objective of protecting the mental health of employees. The role of the steering committee is to listen, identify and assess risks to propose solutions and arrangements to improve the quality of life of employees.

The analysis of the information collected will allow us to establish an action plan and implement measures to improve the quality of life at work of employees.

GRI 403-5: Worker training on occupational health and safety

The training needs of employees as well as the objectives inherent in each training course chosen are defined by the line manager and are then formalised by the Human Resources Department and/or the Factory Management.

In addition to the general areas previously defined, the identification of training needs considers the following:

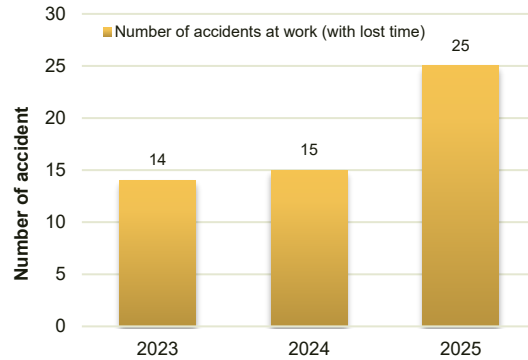
- upcoming acquisitions of equipment, software, and new technic;
- the specific needs of each person in the department concerned according to their level of technicality and their needs and/or wishes for development.
- The company's Quality, Safety, and Environment policy.

The Human Resources Department assesses the consistency and cost of all the requests identified and whether not all training requests can be accepted due to budgetary constraints and/or the relevance of training requests with regard to the professional objectives to be achieved, arbitrations are made in consultation between the Human Resources Department and the line manager concerned.

GRI 403-9: Work-related injuries

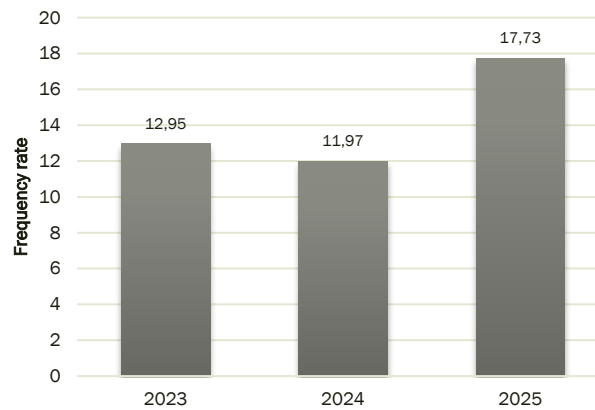
The Group's 2025 results show a decrease of the number of accidents.

Accidents at work (number)



Total recordable injury frequency rate

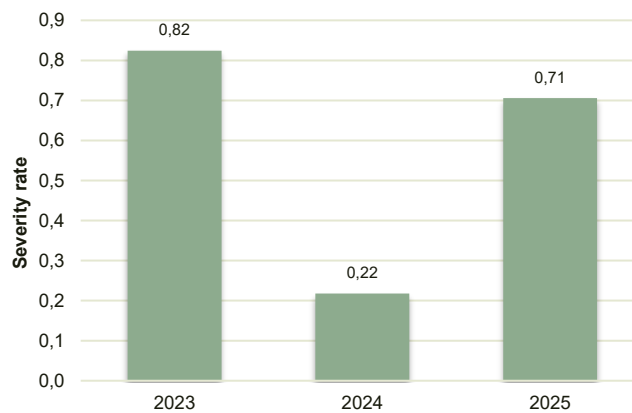
In the French regulations, the frequency rate is defined as the number of accidents at work having caused at least one day of lost time divided by the number of hours worked multiplied by one million.



The frequency rate increases in 2025 compared to 2024.

Severity rate

The severity rate is defined as the number of working days lost following an accident or occupational disease divided by the number of working hours of the workforce multiplied by one thousand.



The severity rate increases significantly compared to the previous year.

Training and education

GRI 404-1: Average hours of training per year per employee

In 2025, 210 employees followed vocational training for a total of 950 hours.

GRI 404-2: Programmes for upgrading employee skills and transition assistance programmes

Training aimed at maintaining employability and developing skills is available to any employee desiring to follow it regardless of their professional category.

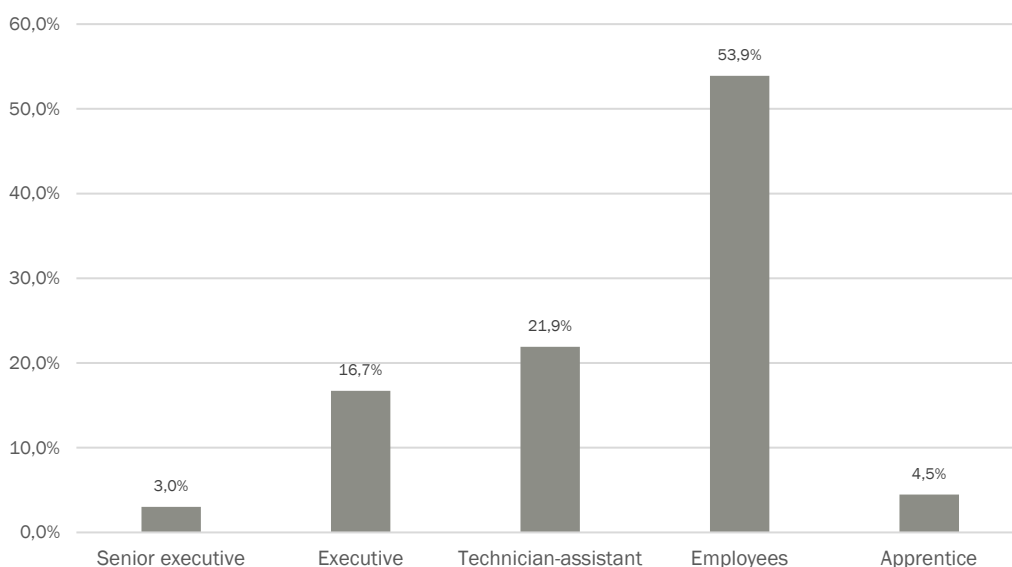
GRI 404-3: Percentage of employees receiving regular performance and career development reviews

In 2025, 96% of employees benefited from an individual interview.

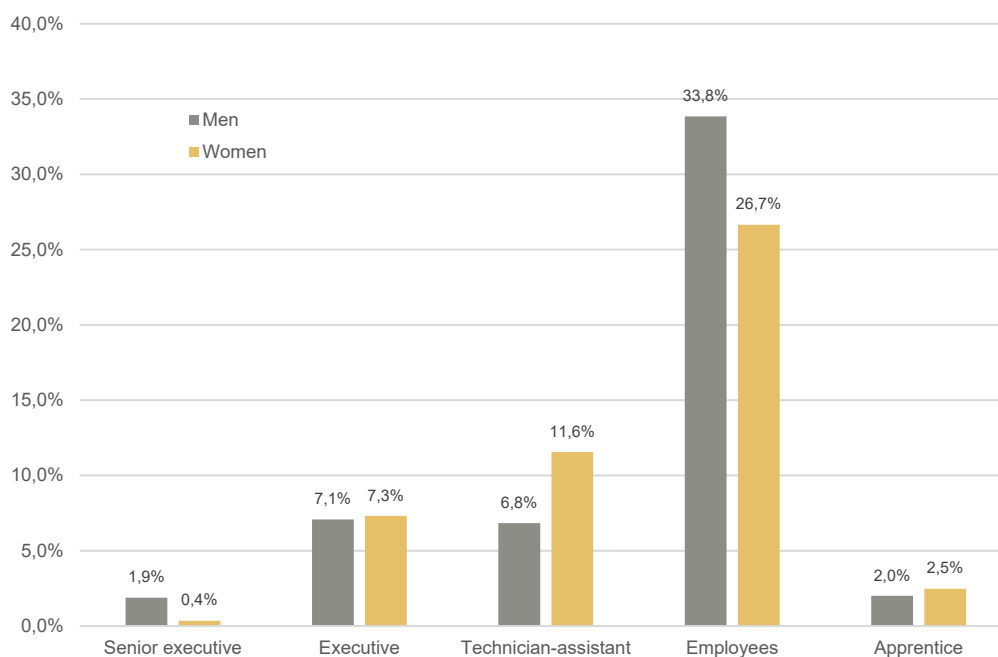
Diversity and equal opportunities

GRI 405-1: Diversity of governance bodies and employees

Breakdown of employees by professional category (%)



Breakdown of employees by professional category and gender (%)



In terms of distribution of men and women, the proportion of men is higher among senior executives. However, there are more female executives, technicians, and assistants. For all employees, we have a male to female ratio of 1.05, all categories combined.

GRI 405-2: Ratio of basic salary and remuneration of women to men

For the entire Group, the level of remuneration is identical for an equivalent position.

Non-discrimination

GRI 406-1: Incidents of discrimination and corrective actions taken

We expect our employees to comply with all laws against discrimination and to uphold our principles of conduct outside the Group.

In 2025, no confirmed cases of discrimination or harassment were identified within the Group. Thirty-six reports were submitted through the whistleblowing platform and were subject to investigation. Twenty-six were closed with no further action, while ten remain under review.

GRI 408-1: Operations and suppliers at significant risk for incidents of child labour

No child works for the SOLABIA Group.

The code of conduct commits our suppliers to ban child labour. This point is also incorporated into the risk analysis and is part of the parameters we follow in suppliers. Until now, no cases of child labour have been identified.

Forced or compulsory labour

GRI 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labour

Forced labour does not exist within the SOLABIA Group.

The code of conduct commits our suppliers but also our distributors to prohibit forced and compulsory labour. This point is also incorporated into the risk analysis and is part of the parameters we follow in suppliers. A due diligence program of our distributors also integrates this point. Until now, no cases of forced and compulsory labour have been identified.

Supplier social assessment

GRI 414-1: New suppliers that were screened using social criteria

The evaluation of the supplier social criteria is carried out in the same way as the environmental criteria. For more details, refer to chapter GRI 308-1 p. 35.

Public policy

GRI 415-1: Political contributions

The SOLABIA Group does not pay any contribution of this kind.

Customer health and safety

The SOLABIA Group is committed to developing, producing, and distributing products that are safe for consumers. To do this, we ensure the traceability of our raw materials, we work in compliance with the quality and safety standards imposed on us by our business sectors through the certification of the factories.

Product safety is guaranteed before they are placed on the market by various tolerance, stability, and effectiveness tests.

In terms of marketing, all promotional materials respect the scientific and technical claims proven during the development stages.

We have not tested our products on animals for several years now; we systematically use alternative methods for both effectiveness and safety tests.

In terms of regulatory monitoring, a system enables the tracking of regulatory changes. This monitoring is carried out by professional organizations of which we are members, as well as by monitoring platforms used by our regulatory service.

GRI 416-1: Assessment of the health and safety impacts of product and service categories

From the development phase through to marketing, products undergo numerous tests to ensure their quality and safety.

Before being placed on the market, a number of checks are made on the product:

- safety check;
 - in vitro skin irritation test on reconstructed human epidermis according to OECD guideline 439;
 - bacterial reverse mutation test according to OECD 471 guideline;
 - in vitro 3T3 NRU phototoxicity test according to OECD guideline 432;
 - in vitro sensitisation test according to OECD guideline 442D;
- quality check
 - production of an analysis report representative of product quality;
 - stability check
 - effectiveness check.

GRI 416-2: Incidents of non-compliance concerning the health and safety impacts of products and services

No incident was reported in 2025.

Marketing and labelling

GRI 417-1: Requirements for product and service information and labelling

Regarding the safety of products and their components, the SOLABIA Group provides safety data sheets 7 languages.

The Regulatory Department monitors all our products regarding both labelling and trade restrictions that could affect our products. The products we sell comply with the regulations of the countries in which we sell them. This compliance is ensured by regular regulatory monitoring and feedback from our distributors and customers.

GRI 417-2: Incidents of non-compliance concerning product and service information and labelling

No incidents were recorded in 2025.

GRI 417-3: Incidents of non-compliance concerning marketing communications

No incidents were recorded in 2025.

Customer privacy

GRI 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data

No complaints were registered for breach of privacy or loss of customer data.

In 2025, a cybersecurity audit was conducted in the group by Bit Sight. Several parameters have been evaluated like ransomware incidents, data breach, security rating and cybersecurity performance. (Global rating 720/900)

Socio-economic compliance

GRI 419-1: Non-compliance with laws and regulations in the social and economic area

No fine was paid by the Group for non-compliance with laws and regulations in 2025.

ANNEX 1: TECHNICAL DOCUMENT REFERENCE FRAMEWORK AND COMPLIANCE EVIDENCE

This annex lists the reference documents, procedures, and audits used to validate the performance indicators presented in the CSR report.

1. ENVIRONMENT: Energy Efficiency and Industrial Risks

Document Ref.	Document Title	Document Link	CSR Report Page	Indicator
UCIB Audit 2026	UCIB Energy Audit Report (Anet)		pp. 22–25	GRI 302-1 / 302-4 (Energy – consumption and reduction)
SOL_AUD_001_RAP_004	Energy Audit – Solabia Biokar Allonne		pp. 22–25	GRI 302-1 / 302-3 (Energy consumption and intensity)
SOL_AUD_002_RAP_006	Energy Audit – Solabia Beauvais		pp. 22–25	GRI 302-1 / 302-3 (Energy consumption and intensity)
UCI_ING_001_ACC_005	Feasibility Study: Building 4 Insulation & Photovoltaic Installation		pp. 33–36	GRI 302-4 / 305-5 (Energy and emissions reduction)
Pro-Sun Offer V1	Photovoltaic Shades and Rooftop Project		p. 26	GRI 302-4 / 305-5 (Energy and emissions reduction)
U-DG-013 (ed. 11)	Waste Management Procedure	UDG013 éd11_Gestion des déchets 08 04 25.docx	p. 34	GRI 306-2 (Waste)
M-MA-006 (ed. 11)	Maintenance of Cooling Towers (CT)	MMA006 éd11 TAR Fonction. - Suivi-Maintenance 23 02 22.docx	p. 34	GRI 303-2 (Water)

2. SOCIAL & HUMAN RIGHTS

Document Ref.	Document Title	Document Link	CSR Report Page	Indicator
U-DG-025 (ed. 07)	Site Safety Management & Accidents		p. 39	GRI 403-9 (Workplace accidents)
U-DG-028 (ed. 05)	Employee Hygiene and Health	U-DG-028 éd4 Hygiène et santé du personnel 07 04 25.docx	p. 38	GRI 403-1 (Occupational health and safety)

3. GOVERNANCE – Ethics & Compliance

Document Ref.	Document Title	Document Link	CSR Report Page	Indicator
IT Charter	IT Charter & Use of Information Systems			GRI 418-1 (Data protection)
MAQ (ed. 26)	Quality, Safety and Environment Manual	MAQ éd26 2024 24 12 24.docx	pp. 12-13	GRI 102-16 (Values)
PRG-0050 (ed. 15)	Group Procedure: Product Recall		p. 42	GRI 416-2 (Product safety)
M-MA-002 (ed. 12)	Preventive Equipment Maintenance	MMA002 éd12 Maintenance préventive 16 10 19.docx	p. 17	GRI 103 (Management approach)

4. RESPONSIBLE PROCUREMENT

Document Ref.	Document Title	Document Link	CSR Report Page	Indicator
PRG-0089	Supplier and Supply Approval Based on Criticality		pp. 6–7	GRI 102-9 / GRI 204-1 (Supply chain and responsible procurement practices)
	Supplier Code of Conduct		p. 13	GRI 308-1 / GRI 102-16 (Supplier ethical commitment & code of conduct)
PRG-0073	CSR Assessment of Suppliers		p. 35	GRI 308-1 / GRI 414-1 (Environmental and social supplier assessment)