ESG REPORT

UNIPEX

Act sustainably

2023

UNIPEX
Act sustainably

SUMMARY

UNIPEX Act sustainably

EDITO

The year 2023 will have been marked by a focus on the objectives of the European Green Deal. As CSR legislation expands, it challenges us all the more in terms of our contribution as a company to increasingly sustainable development, which has become an essential element of sustainable financial health.

Since 2012, Unipex Part of Barentz has positioned itself as a pioneer in CSR among distributors, an ambition that has earned us recognition from Ecovadis for this continuous progress, assessed at date top 5% Gold. Today, we continue to make a positive contribution, supported by the mobilization of all our stakeholders. The fight against deforestation, a biodiversity impact study, actions to mitigate climate change, measuring the impact of packaging, solidarity events and research into eco-innovative ingredients are just a few examples.

Our commitment to corporate governance remains an essential pillar of our CSR strategy. In 2023, we developed our transparency and integrity processes to make them more robust. Our participation in the TRASCE consortium in Transparency One on cosmetic ingredients is testimony to this. We have strengthened our partner selection policy by integrating CSR criteria and supporting our supply chain, in line with our values, to the highest level of customer requirements. We are committed to ensuring that the performance of our business as a distributor is inherent to our environmental and social performance.
On the environmental front, we have stepped up our efforts to continue reducing our footprint. We have strengthened the evaluation of our ingredients on a wider range of CSR criteria: biodiversity, circular economy, ethical practices and supplier certifications.
Finally, on the social and ethical front, we have continued to mobilize our ecosystem for the respect of human rights and well-being in the workplace. Our diversity and inclusion policy has taken root, and we have worked to improve the quality of working life for our employees.

We remain determined to move forward on the path of sustainability and responsibility. We would like to thank all our stakeholders for their continued commitment and support. Non-financial performance goes hand in hand with economic performance: together, we are rising to the challenge of a more sustainable and ethical business

With gratitude,

Vincent LAJOTTE
Managing Director – Barentz France

ABOUT UNIPEX

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The year 2023 will have formalized the change in Unipex Part of Barentz's management team, with the arrival of Vincent Lajotte, who takes over as head of the Barentz France entity, Patrice Barthelmes, former President, who becomes Global VP Personal & Home Care, and Jean Mazeres, General Manager Sourcing, who left the company at the end of December 2023.

The Barentz France structure, with over 140 employees (including around 72 at Unipex Part of Barentz), is being organized and should officially take effect at the end of 2024.
Collaboration is gradually being established between Unipex Part of Barentz, the Marie Pratt Cosmetics formulation laboratory, the original Barentz teams in France and Natural, a company specializing in nutraceutical ingredients.

While our 5 operational areas will remain, in 2023, the desire to develop nutraceuticals and further accelerate cosmetics will take root.
Overall, Unipex Part of Barentz continues to progress financially in 2023, with sales of €117,428,162.00 million vs €115.7 in 2022, an increase of 1.5% despite a mixed economic context.

From an operational point of view, the scope of CSR actions is expanding with the application of new French and European regulations (AGEC Law, EUDR Regulation, Devoir de vigilance....) and the outlook for those in preparation, notably the new CSR reporting format linked to CSRD.

GOVERNANCE

GOVERNANCE

THEME & DEFINITION OF GOVERNANCE

Business Conduct

Unipex part of Barentz is committed to ethical and responsible business practices (ethical charter, responsible purchasing charter including internal services) right down to the selection of "sustainable" raw materials via our internal "CSR Ingredients Diagnostic" tool.

In 2023, we quickly resolved all 4 ethical alerts that arose thanks to our visibility and the commitments made along our supply chain.

Confidentiality and data security

In compliance with RGPD and in line with the Barentz Group's high IT security standards, all individual, commercial, sensitive and/or confidential data is kept under control. The few hacking attempts that occurred in 2023 were thwarted and therefore had no impact on the smooth running of the business.

Management of legal and regulatory affairs

As an active member of our trade federation, the UFCC, we regularly share and discuss issues common to the sector. We also benefit from regular information and updates on current environmental, social and ethical regulations. We also have electronic alerts to keep us up to date with our regulatory obligations.

GOVERNANCE

Materiality assessment

The materiality assessment conducted in 2022 was reviewed in 2023 in the light of the scale of the Barentz Group, which Unipex is gradually aligning with.

Three major areas emerged as priorities for managing the risks inherent in the international ingredients distribution business:

- Attractiveness of talent and HR development
- Innovative and sustainable products
- Climate change

Responsible purchasing and the circular economy are positioned in the thread.

With a business focused on life sciences, Unipex part of Barentz is exposed to a range of environmental, physical, ethical and financial risks.

Managing all these risks is a sustainability issue on which we are working via new collaborative tools, access to in-house CSE services, the reduction of greenhouse gases, the transparency of our supply chains, the recycling of our waste and the selection of innovative and responsible ingredients (upcycling, green chemistry, natural origin, etc.).

Overview of the results of the materiality assessment at the level of the global Barentz activity

47 material impacts, risks, and opportunities associated with 14 ESG topics

8 negative impacts

Talent Attraction, Retention and Development	Career development
Climate Change	Indirect GHG emissions
	Direct GHG emissions
Circular Economy and Waste	Non-recyclable packaging
Pollution	Air particulates and pollutants
	Waste management
Human Rights	Child and forced labour
Labour Practices and Working Conditions	Child labour

15 positive impacts

Talent Attraction, Retention and Development	Career development	Sustainable Procurement	Supplier sustainability
	Compensation and benefits	Circular Economy and Waste	Packaging resource reduction
Sustainable and Innovative Products	Research and development	Workforce Health and Safety	Training on safe handling
	Customer sustainability journey's	Management of Legal and Regulatory Affairs	Compliance transparency
	Safer products	Biodiversity and Ecosystems	Volunteering initiatives
	Sustainable and efficient ingredients	Diversity, Equity and Inclusion	Gender diversity
	Healthier products		
Climate Change	Supplier emissions		
	Innovative products		

14 risks

Talent Attraction, Retention and Development	Policies and practices
	Labour market competition
	Succession planning
	Employee turnover
	Workforce resistance
Sustainable and Innovative Products	Customer demand
Climate Change	Physical assets and workforce disruption
Circular Economy and Waste	Costs of customer demand
Business Conduct	Non-ethical business practices
	Failure to implement ESG
	Unethical business practices
Workforce Health and Safety	Poor work-life balance
Data Privacy and Security	Rapid business growth
	Cybercrime from digital transformation

10 opportunities

Talent Attraction, Retention and Development	Growth from investment
	Compensation and benefits
Sustainable and Innovative Products	Accessing new markets
	Partnering with suppliers
Climate Change	Energy management
Sustainable Procurement	Customer expectations
	Supply chain transparency
	Sustainable sourcing
	Certified sourcing
Circular Economy and Waste	Reduce, reuse and recycle packaging

GOVERNANCE

ESG approach

With the support of management, our CSR approach, which until now has focused on the three pillars of "People, Planet, Ingredients", is now part of a strategy that is fully in line with our core business: "Responsible sourcing for sustainable ingredients".
The selection of suppliers committed to environmental, social, ethical and governance issues ensures the availability of sustainable ingredients.
The evolution of CSR among our customers, coupled with the acceleration of European and French legislation in terms of CSR, is leading to the deployment of projects focused on the sustainability of our activities.
From an environmental point of view, in 2023 we focused in particular on the biodiversity impact of our ingredients and raw materials.

After gaining 10 points on ethics in 2023, we improved by 20 points on the environment in 2024, for a total improvement of 3 points to 75/100: Gold medal, top 5%.

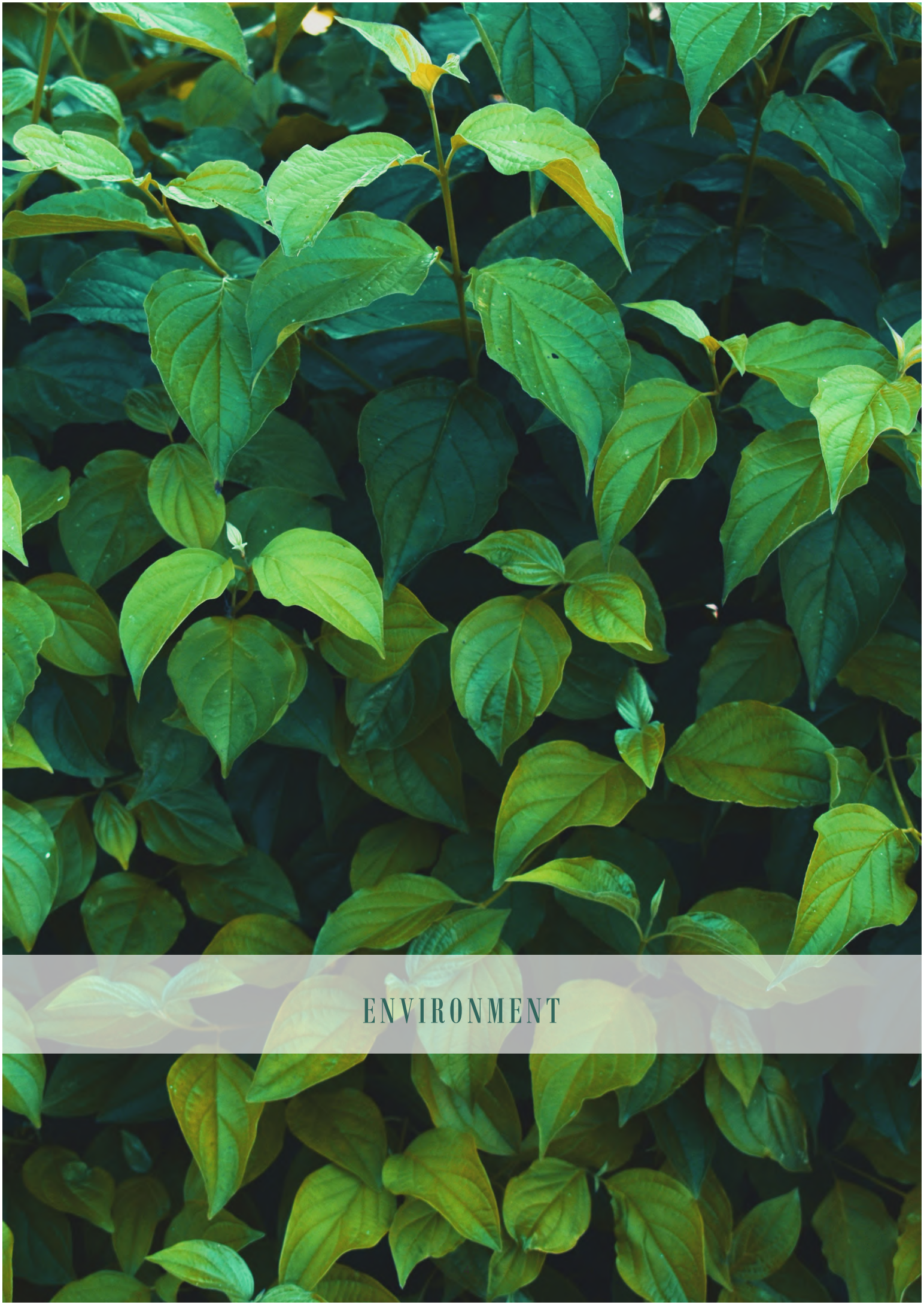
In 2023, Unipex continued its work on the transparency of supply chains, particularly those linked to palm oil, with an 8-point increase in the SPI (Sustainable Palm Index), which now stands at "satisfactory practices".

Responsible Care · ASD · transitions ASD SPI 2022 - Distributor UNIPEX · RSPO · CDP DISCLOSURE INSIGHT ACTION · AB · FRENCH BUSINESS CLIMATE PLEDGE LES ENTREPRISES FRANÇAISES S'ENGAGENT POUR LE CLIMAT !

GOVERNANCE

CSR performance indicators

We base our CSR performance indicators on the United Nations Sustainable Development Goals framework, with a look at the GRI as well. However, as the next CSRD reporting format approaches, the ESRS framework is also taking shape.



ENVIRONMENT

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Climate change

EN3: Direct energy consumption EN4: Indirect energy consumption

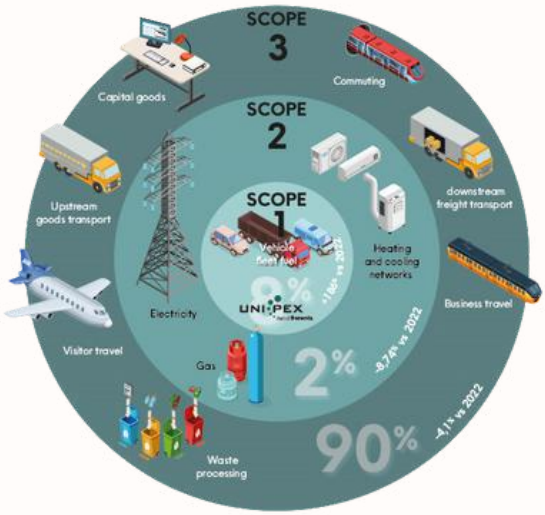
EN17: Initiatives to exploit renewable energy sources and improve energy efficiency.

Unipex part of Barentz approaches climate change from different angles. As a member of the French Business Climate Pledge, we are firmly committed to mitigating the climate impact of our activities.
In 2023, we advanced discussions with our main haulier on GHG reduction actions planned (rapeseed oil-based fuel) or initiated (hybrid truck for local deliveries, growing fleet of EURO 6 trucks, etc.). By 2024, the majority of Unipex part of Barentz deliveries will be made using vehicles running on recycled cooking oil.
This switch to a less emissive alternative fuel implies an increase in management costs, but Barentz France also wishes to make a commitment to the climate by investing financially in this area.

In addition, as climate and biodiversity issues are linked, we have carried out a study of the impact of our activities on the latter. The diversity of our sourcing, both in terms of raw materials and geographical origin, implies a significant impact on ecosystems, which are essential to the sustainability of some of our supplies.

Without any production activity, and in this specific context, Unipex part of Barentz can only be exposed to limited work disruption: power cuts or potential damage linked to an extreme climatic event (e.g. supply chain hazards).

GHG emissions and carbon footprint Unipex part of Barentz



Investing in climate change mitigation, Unipex part of Barentz continues in 2023 to source ingredients from committed suppliers (local, upcycled source, etc.), who in turn contribute to reducing their carbon footprint.

In addition, in 2023, Unipex has chosen to stock certain raw materials in order to limit supplies by air, despite the cash tie-up this may represent, in order to avoid significant GHG emissions linked to air transport.

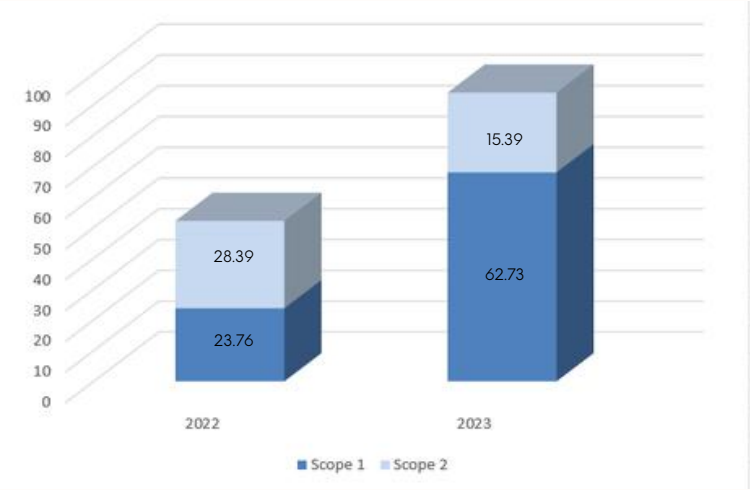
ENVIRONMENT

Carbon footprint analysis 2022 vs. 2023

Between 2022 and 2023, with the integration of the Marie Pratt formulation laboratory and the revision of the methodology by Davidson, our cumulative scopes 1+2 increased by 49.8%.
Scope 1 includes in particular the fuel consumption of our employees when travelling on business with a motorised vehicle (owned or leased).
The end of the COVID-19 confinements, as well as the return to normal of supplier and customer visits and trade shows, have increased the use of company vehicles.
In addition, our gradual integration into the Barentz Group has increased travel for face-to-face meetings between the various entities.

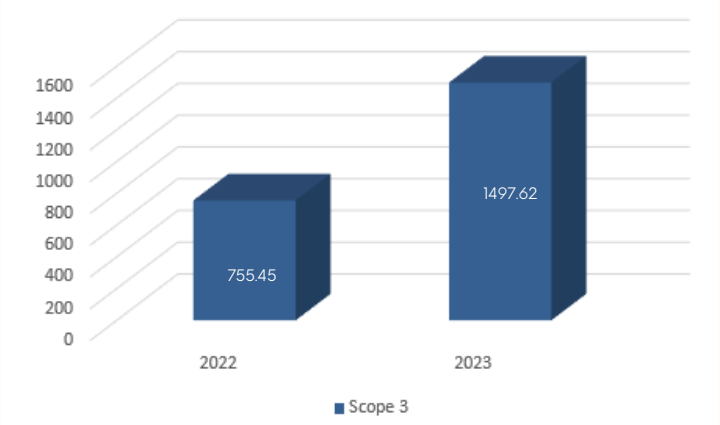
Evolution of our scope 1 & 2 (including MPC in 2023), raw materials excluded.

MPC = Marie Pratt Cosmetics (Formulation Laboratory)



Evolution of our scope 3 according to the last 2 years (including MPC in 2023)

MPC = Marie Pratt Cosmetics (Formulation Laboratory)



As part of the tertiary sector decree, work was carried out in the Franklin tower:

- For cooling, installation of a heat pump on the chilled water network, which enabled us to make savings on this network during the winter period.
- For heating, modernisation of the static network with the installation of façade regulation and supervised management, enabling us to reduce our consumption.

Unipex part of Barentz aims to reduce absolute GHG emissions by 29.4% by 2028.

ENVIRONMENT

REDUCING OUR SCOPE 3 EMISSIONS

GRAY : 3.13 : Environmental precaution

Scope 3 accounts for the majority of our carbon footprint, due in particular to our goods transport activity, which is at the heart of our business.
Thanks to everyone's efforts, we have been able to extend the life of our IT equipment, thereby offsetting our existing digital impact. The year 2023 was also fruitful in terms of recruitment, with an average of more than a dozen new recruits, requiring us to equip our new employees with new IT equipment.
In addition, we limit imports by air as much as possible, favouring shipments by boat for long distances. We have been able to increase or change shipments from air to sea, thereby reducing Scope 3 emissions.

GRI: EN7 – EN8 - 1.1: Promoting greater environmental responsibility

Unipex part of Barentz's main GHG emissions are in fact linked to the transport of our goods, which accounts for 95% of total emissions (scope 3).
Our calculation is based on ADEME's "Bilan Carbone" reference framework.

In our distribution activity, scope 3 is the most emissive of all the scopes. As such, we are looking for solutions that focus primarily on our main transport service provider. Following the use of a fleet of Euro6 trucks, a hybrid truck for local deliveries and a project to use rapeseed-based biofuel in 2022, in 2023 we have requested deliveries using trucks powered solely by fuel from recycled cooking oil (XTL). An upcycling process, this initiative should enable us to significantly reduce our environmental footprint linked to transport.

Our efforts are continuing with this new contract with our main carrier, which will fully integrate XTL fuel into our supply and delivery chain by 2024. This biofuel is compatible with all diesel engines.

Invested in climate change mitigation, Unipex part of Barentz continues in 2023 to look for ingredients from committed suppliers (local, upcycled source, etc) who in turn contribute to reducing their carbon footprint.

In addition, in 2023, Unipex has decided to stock certain raw materials, even if this means tying up cash, in order to avoid certain supplies by air and the associated emissions.

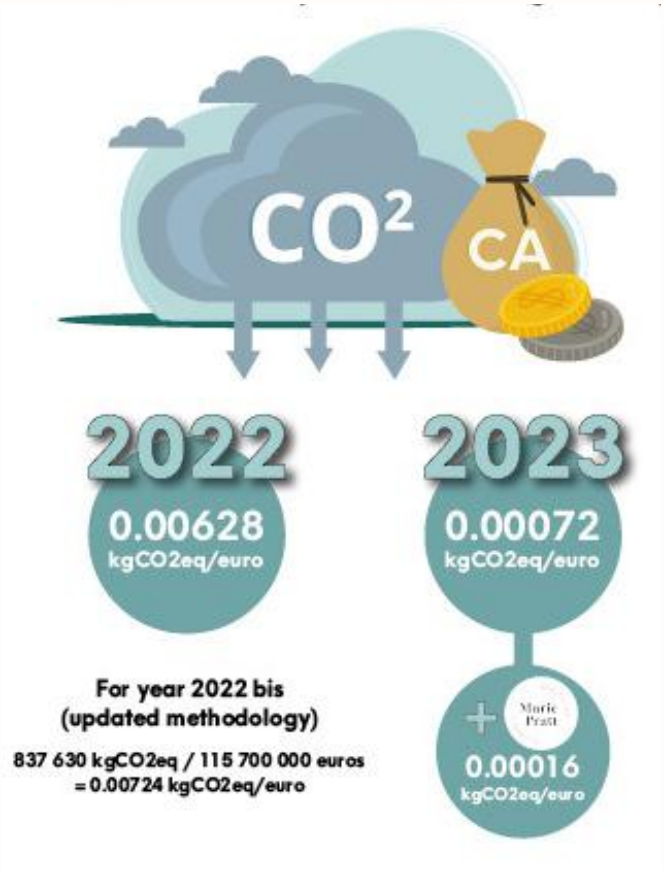
Following the verification of our 2023 carbon footprint, we have added new KPIs such as the impact of our raw materials. The years 2022 and 2023 are therefore not comparable on the same basis, but the carbon footprint is now validated by an expert third party (Davidson).

ENVIRONMENT

GRAY : 3.13 : Environmental precaution

GRI: EN7 – EN8 - 1.1: Promoting greater environmental responsibility

Our CO2 emissions according to turnover in kg CO2 eq/euro



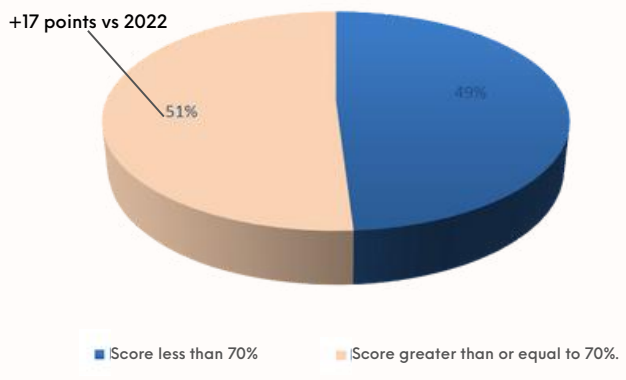
Unipex part of Barentz aims to reduce absolute scope 3 GHG emissions by 20% by 2028.

Analysis of ingredients

In 2023, we will have around 1,730 ingredients assessed in our internal "Sustainable Ingredients Diagnostic" tool, compared with around 1,400 in 2022, with the following breakdown by Business Unit:

- COSMETICS: 581 products
- FOOD : 181 products
- PHARMACY : 442 products
- CHEMICALS : 465 products
- NUTRACEUTICALS : 61 products

Distribution of ingredients according to their ESG rating - All Busines Units



ENVIRONMENT

In 2023, we completed our ingredient diagnostic with around 300 additional ingredients listed, compared to 2022. In order to maintain the accuracy of our assessments, we have adjusted the ratings and added criteria, in particular CSR regulatory compliance criteria, which have become relevant to our business. For example, if a supplier was concerned by one of the ingredients covered by the EUDR law: NDPE policy criteria, implementation of risk management, etc., the supplier would be assessed on the basis of these criteria.

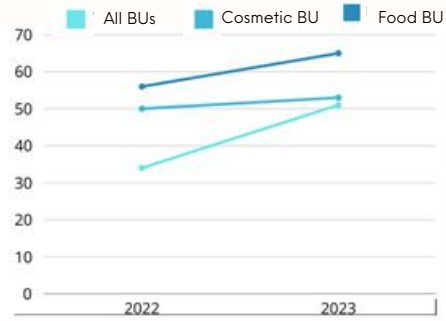
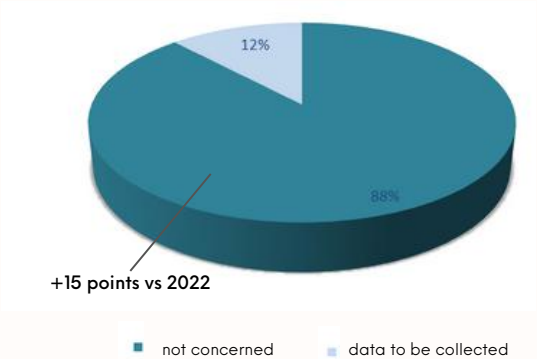


Figure 2: Percentage of ratings greater than or equal to 70/100: 2022 vs 2023

All BUs = cosmetics, food, pharmacy, chemistry, nutraceuticals

We have seen an increase of around 50% in the number of sustainable ingredients (i.e. with a minimum score of 70/100), thanks in particular to the signing of contracts with new suppliers selected on the basis of a convincing CSR strategy and responsible ingredients.
This increase can also be explained by the collection, in 2023, of missing data, which has made it possible to award extra points to ingredients that lacked data. In addition, we have added evaluation criteria, thereby modifying all the ratings.

Percentage of ingredients covered by CITES / NAGOYA 2023



Of all our data available at the end of 2023, 88% of Unipex part of Barentz ingredients are not affected by the CITES or Nagoya conventions.

In 2022, 73% of ingredients were not concerned and 27% of data remained to be collected. In 2023, we recorded a 55.5% reduction in the amount of data to be collected. We will continue our efforts during 2024 to complete the collection of the missing data.

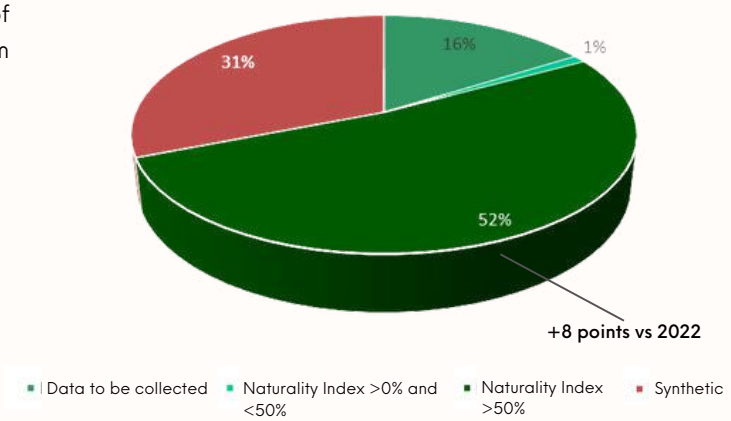
ENVIRONMENT

In our internal sustainable ingredient diagnostic tool, we track the 'biodegradability' criteria of our ingredients, specifically whether our ingredients are 'readily biodegradable'. Products are considered 'readily biodegradable' when they have the natural ability to biodegrade between 60% and 100% in 28 days, when exposed to sunlight, water and microbial activity.

By the end of 2023, 47% of our ingredients, all BUs combined, are "readily biodegradable "(vs 38% in 2022), while 15% are not (including inorganic substances). Our suppliers have not systematically carried out biodegradability tests on all their ingredients, so we still have more than 30% of the data to collect.

Distribution of ingredients according to their naturalness - All BU

We pay particular attention to the origin of our raw materials, favouring those from countries with low ESG risk.
Source:
https://risk-indexes.com/esg-index/



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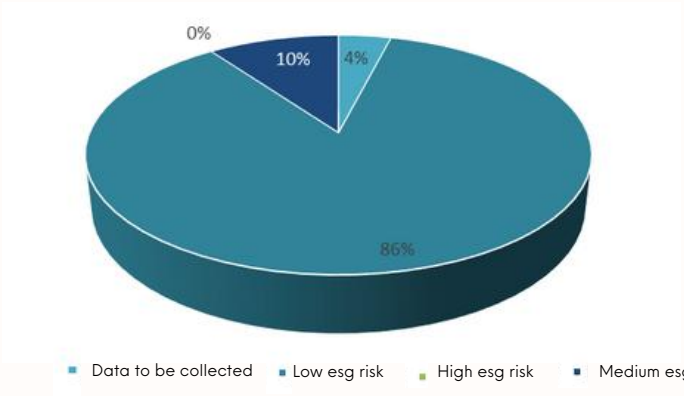
By the end of 2023, 51% of our raw materials will come from countries with low ESG risks.

By the end of 2023, 86% of our ingredients will be produced in countries with low ESG risks.

Country of production: distribution according to country ESG risks - All BUs



We also pay particular attention to the origin of our raw materials and prefer to source them from countries with a low ESG risk, according to : https://risk-indexes.com/esg-index/

ENVIRONMENT

DIGITAL IMPACT REDUCTION

In 2023, we continued our initiatives to reduce our digital footprint.

In line with the REEN law (Reducing the Environmental Footprint of the Digital Sector), by extending the life of 34 of our laptops, we are limiting the replacement of IT equipment, thereby reducing the consumption of raw materials, water and rare metals, as well as the associated greenhouse gases (around 5,772 kg of CO2 avoided).

Electronic appliances	Number	Total CO2eq emitted upon purchase of devices (in kg)	Total CO2eq emitted in 2023 in kg (due to compensation over the years)	Total CO2eq emissions avoided thanks to the extension of the lifespan (in kg)
Smartphones over 5.5 inches	52	2033.2	941.658333	2737
Laptop	89	13884	7547.63333	5928
Desktop	36	6084	935.346717	10647
Screens (23.8 and 21.5 inches)	82	22360	5663.51819	16160
Laser printers	5	985	146.5	1379
Multi-function printer	4	351.6	70.32	351.6
Giant screen > 49 inches	2	1000	1000	0
TV screen 30-40 inches	2	1742	1092.75	742
Total		48439,8	17397.72657	37944.6

Electronic appliances	Average lifespan
Smartphones over 5.5 inches	2
Laptop	4
Desktop	4
Screens 23,8 inches	6.5
Laser printers	5
Multi-function printer	5
TV screen 30-40 inches	8
Giant screen > 49 inches	8
Screens 21,5 inches	6

WORK TO REDUCE THE ENERGY CONSUMPTION OF PREMISES (TERTIARY SECTOR DECREE)

In 2023, we benefited from lower overall energy consumption as a result of work carried out by Esset Property Management between 2021 and 2022, as part of the tertiary sector decree and improvements to the energy performance of the Franklin Tower (La Défense), where Unipex is located:

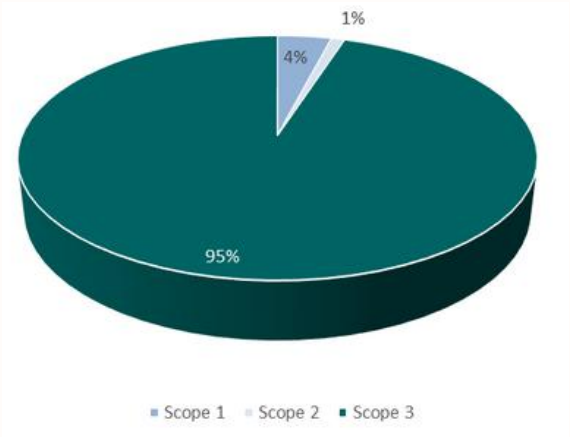
- Renovation and modernisation of the tower's static cordon (heating) by installing regulators and control valves per facade and supervised management to lower our consumption, at each level of the building on the periphery. Work started in September 2021, with handover in June 2022 (commissioning this autumn).
- Installation of a heat pump to optimise our consumption of chilled water (cooling for server rooms). This will enable us to make savings in winter on this network (commissioning at the end of September/beginning of October 2022).

ENVIRONMENT

A member of the French Business Climate Pledge since 2022, Unipex part of Barentz has set targets for reducing its GHG emissions. The prospect of Unipex becoming part of the Barentz Group in 2025 led us to consider adopting the SBTI project targets.

MEMBRE DU
FRENCH BUSINESS CLIMATE PLEDGE
LES ENTREPRISES FRANÇAISES S'ENGAGENT POUR LE CLIMAT !

Unipex Carbon Balance Sheet: Distribution of CO2eq emissions according to scope



Accumulation of 3 scopes (in tonnes)

Scope 1	67.93
Scope 2	15.40
Scope 3	1497.62
Total (excluding raw materials footprint)	1575.75
Total with raw materials	37677.83

Scope 1

Fleet fuel - cpmbustions	56.600692
Gases - combustions	6.130731219
Refrigerant leaks	0,00
Total	62.73142322

Scope 2

	Total in tonnes of CO2eq
Total electricity	3.60
Total gas	11.79708937
TOTAL	15.39571751

Global scope 3

	Total in tonnes of CO2eq	
Total Goods purchased	6.5811	Upstream
Total purchased services	778.163262	Upstream
Total IT assets	29.426325	Upstream
Total UNIPEX business travel	53.20750706	Upstream
Total business travel MPC	0.68737648	Upstream
Total visitor trips	30.03319	Upstream
Total commuting (UNIPEX + MPC)	32.56267109	Upstream
Total FRET	562.4836711	Up+Downstream
Total emissions from water	0.217337818	Downstream
Total water treatment emissions	0.43138264	Downstream
Totam Upstream + Loss	2.71	Downstream
Total office waste	0.21	Downstream
Total raw materials waste	0.724398	Downstream
Total waste exclusifn raw materials	0.18498	Downstream
TOTAL	1497.621911	
Scope 3 - Goods purchased - raw materials	36102.08	

ENVIRONMENT

TRAVEL & TRANSPORT POLICY

Our employee travel policy favours rail over air whenever appropriate. The cars in the company fleet, which are not yet hybrid or electric, must comply with a CO2 emission ceiling of 131g/km. Similarly, when hiring vehicles for business travel, low-emission vehicles are to be preferred.

Alternative fuel projects + optimization with our carriers

In order to limit CO2 emissions and reduce pollution, we have also agreed with our main carrier that by 2024, all our deliveries will be made using fuel derived from cooking oil.

MANAGEMENT OF OUR WASTE AND RECYCLING

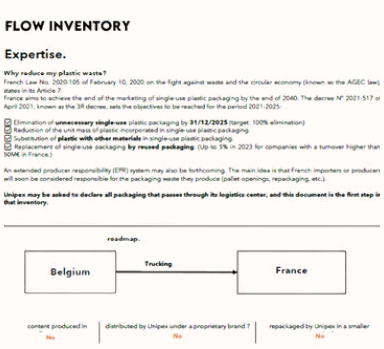
Reducing our waste

The production of office waste has increased slightly, but the recycling and recovery rate remains high.

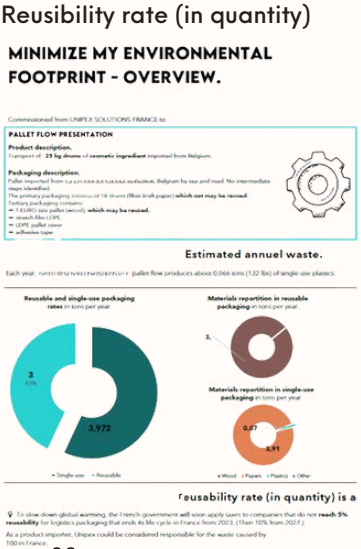
Study of reuse or recycling of packaging of the products we distribute: example of a key supplier

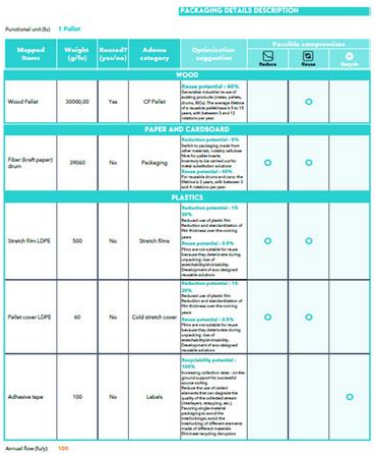
In 2023, we took stock of a large proportion of our packaging in order to quantify the quantities that were being reused. For example, one of our food industry customers, following in the supplier's footsteps, has looped back a total of 214 plastic pallets.

Supplier estimated annual waste



Reusibility rate (in quantity)



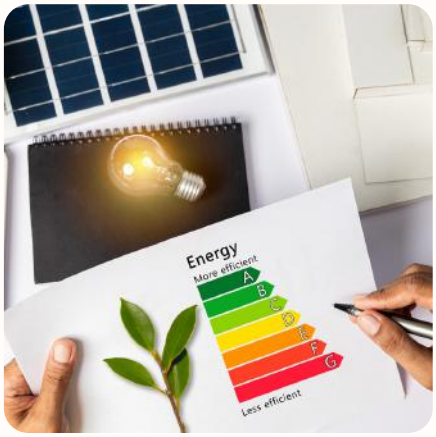


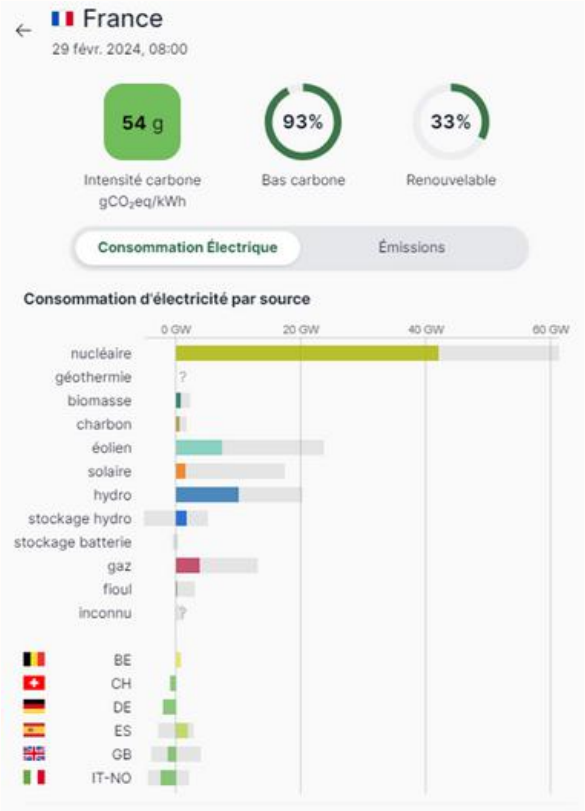
ENVIRONMENT

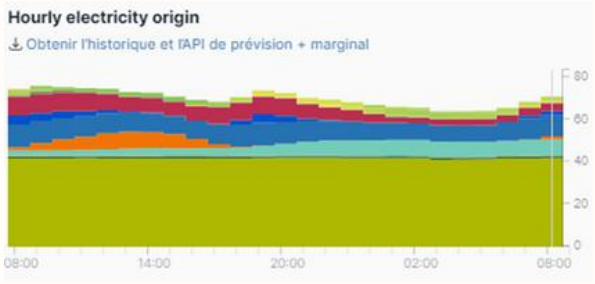
OPTIMIZATION OF ENERGY POLICY

Work to reduce the energy consumption of premises (tertiary sector decree)

Although the French energy mix is predominantly based on nuclear power, it is possible to increase the use of so-called "green" energies, while reducing our overall energy consumption. As part of the tertiary sector decree, the Franklin Tower carried out energy performance improvement work in 2022, the benefits of which began in 2023.





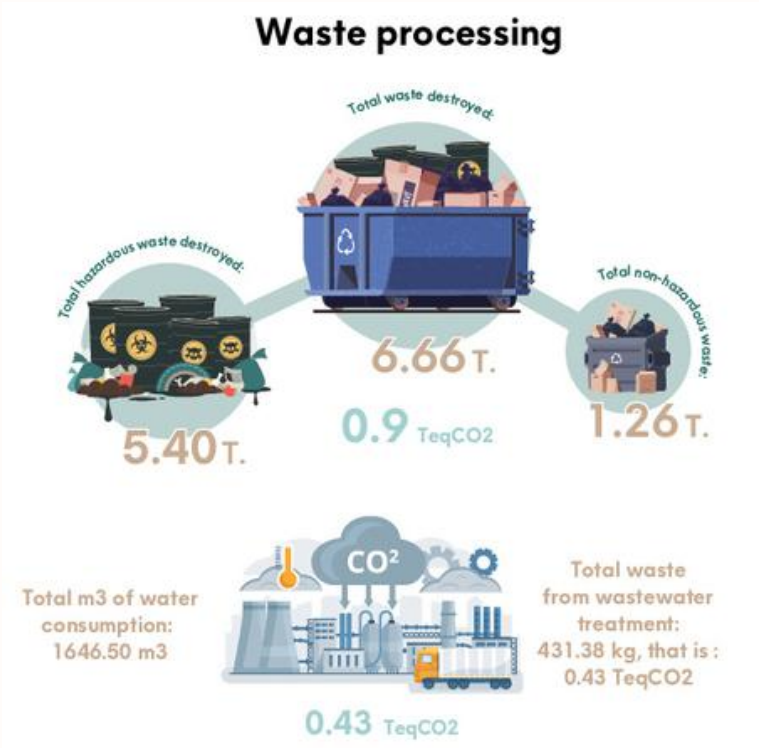


Source : Electricity Maps | Émissions CO_2 de la consommation électrique en temps réel

ENVIRONMENT

POLLUTION

As a non-manufacturing distributor, Unipex generates little air pollution as a direct result of its main activity. However, transport is a major source of emissions, and we are working with our main service provider to find solutions. While, in 2023, Sobotram continued to develop its fleet of EURO6 trucks, optimised loads and used a hybrid vehicle for local deliveries, there are plans in 2024 to switch all deliveries to vehicles running on recycled cooking oil (XTL fuel). Although more expensive, this new parameter will have the advantage of contributing to circularity, as well as reducing the use of oil and the associated polluting emissions.



In 2023, the calculation of GHG emissions linked to scope 3 has been completed and amounts to 1497.62 tonnes eqCO2 compared with 608 tonnes eqCO2 in 2022 (updated calculation methodology).

Exposure to climate risk

Managing the risks associated with climate change also concerns our suppliers who, depending on their geographical location, may be more or less exposed.
Thanks to one of our cosmetics customers and with the support of EcoAct, in 2023 we gathered information on the physical risks to which our suppliers were exposed. We then shared the results of this study with them, so that they could put in place a plan to mitigate and adapt to these risks.
A project that is fully in line with adaptation to climate change, and is needed as a complement to mitigation measures.

ENVIRONMENT

GRAY : 3.13 : Environmental precaution

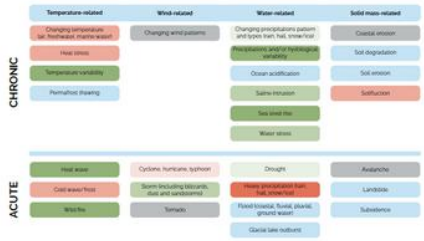
GRI: EN7 – EN8 - 1.1: Promoting greater environmental responsibility

Below is an example of a risk exposure profile, to characterise this exposure over the short, medium and long term:

Site description

- Site name:
- Latitude:
- Longitude:
- supplier name: UNIPEX
- manufacturer name:
- Adress:

Future climate exposure (rcp85 scenario, short-term time horizon)



The climate hazard is coloured depending on its absolute exposure category. Here are the colours codes used

- frequency type: organizational actions (ex: change of planning, frequency of climate hazards trainings)
- intensity type: sizing actions (ex: size of the retention basins or the air conditioning system)

Temperature

Chronic climate hazards

hazard	indicator	type	ref	rcp26	rcp85	unit	confidence
Changing temperature (air / freshwater / marine water)	average of mean temperature	trend	11.14	12.0	12.15	deg C	high
Changing temperature (air / freshwater / marine water)	cooling degree days	specific	117.68	177.72	161.62	deg C days	medium
Temperature variability	interannual variability of mean temperature	variability	0.53	0.43	0.49	deg C	high
Heat stress	average of max temperature	trend	15.51	16.66	16.55	deg C	high
Heat stress	interannual variability of max temperature	variability	0.6	0.52	0.59	deg C	high

Acute climate hazards

hazard	indicator	type	ref	rcp26	rcp85	unit	confidence
Heat wave	# hot days	frequency	3.67	7.4	7.25	days	medium
Heat wave	hot days temperature	intensity	30.17	31.61	30.64	deg C	high
Heat wave	# days > 35°C	specific	0.03	0.05	0.05	days	low
Heat wave	# humid days > 41°C	specific	2.97	10.8	6.15	days	high
Heat wave	# nights > 26°C	specific	13.43	34.25	35.8	days	medium
Cold wave / frost	# cold days	frequency	3.67	1.25	0.4	days	high
Cold wave / frost	cold days temperature	intensity	-5.48	-3.28	-3.23	deg C	high
Cold wave / frost	# frost days	specific	93.2	66.3	70.75	days	medium
Wildfire	highest fire weather index in a year	intensity	8.32	9.84	8.25	no unit	low
Wildfire	# days of high exposure to wildfire	frequency	0.0	0.0	0.0	days	low

Wind

Chronic climate hazards

hazard	indicator	type	ref	rcp26	rcp85	unit	confidence
Changing wind patterns	significant change in wind directions distribu-	trend	n.a.	n.a.	n.a.	no unit	n.a.

Physical characteristics

This section helps you understand how climate change will physically impact your site. Climate hazards can be represented by different climate indicators, that will provide different sorts of information on the type of adaptation actions to put in place:

- trend type: spatial reorganization (ex: move away from the coast as the coastline recedes)
- interannual variability type: multi-year management of resources (ex: water reserves from one year to the other)

Acute climate hazards

hazard	indicator	type	ref	rcp26	rcp85	unit	confidence
Storm (including blizzards / dust / sandstorms)	# windy days	frequency	7.33	6.9	7.2	days	low
Storm (including blizzards / dust / sandstorms)	windy days wind speed	intensity	10.26	10.48	10.32	m/s	medium
Cyclone / hurricane / typhoon	# past cyclones	frequency	12.0	n.a.	n.a.	past tracks	low
Cyclone / hurricane / typhoon	highest past cyclone category	intensity	2.0	n.a.	n.a.	category	low

Water

Chronic climate hazards

hazard	indicator	type	ref	rcp26	rcp85	unit	confidence
Changing precipitation patterns and types (rain / hail / snow / ice)	total annual precipitation	trend	1899.73	1887.22	2007.01	mm/yr	low
Precipitation and / or hydrological variability	interannual variability of precipitation	variability	331.8	311.59	332.04	mm/yr	low
Water stress	WRI water stress	trend	0.14	n.a.	0.14	no unit	medium
Water stress	WRI water stress seasonal variability	s.variability	0.4	n.a.	0.42	no unit	medium
Sea level rise	permanent sea-level rise exposure	trend	n.a.	0.0	0.0	no unit	low
Ocean acidification	ocean acidification: suitability for coral reefs	trend	n.a.	n.a.	n.a.	no unit	low
Saline intrusion	saline intrusion	trend	0.14	n.a.	0.14	no unit	medium

Acute climate hazards

hazard	indicator	type	ref	rcp26	rcp85	unit	confidence
Flood (coastal / fluvial / pluvial / ground water)	river flooding return period	frequency	n.a.	n.a.	n.a.	years	low
Flood (coastal / fluvial / pluvial / ground water)	water level for a 100-yr return period	intensity	n.a.	n.a.	n.a.	m	low
Flood (coastal / fluvial / pluvial / ground water)	coastal flooding return period	frequency	n.a.	n.a.	n.a.	years	low
Heavy precipitation (rain / hail / snow / ice)	# very wet days	frequency	1.1	1.35	1.25	days	medium
Heavy precipitation (rain / hail / snow / ice)	very wet days precipitation	intensity	85.88	101.37	103.03	mm/day	medium
Drought	maximum consecutive dry days	intensity	20.13	21.25	19.75	days	medium
Drought	# dry days	frequency	234.13	235.85	233.2	days	low
Glacial lake outburst	glacial lake outburst flood exposure	intensity	n.a.	n.a.	n.a.	no unit	low

Solid mass

Chronic climate hazards

hazard	indicator	type	ref	rcp26	rcp85	unit	confidence
Soil erosion	soil erosion	trend	3.31	n.a.	n.a.	tons of soil/ha/yr	low
Solifluction	# days with freeze thaw	trend	81.57	64.7	65.6	days	high
Soil degradation	# soil degradation processes in arable lands	trend	n.a.	n.a.	n.a.	processes	low

Acute climate hazards

hazard	indicator	type	ref	rcp26	rcp85	unit	confidence
Landslide	landslide exposure	specific	0.0	n.a.	n.a.	no unit	low
Subsidence	clay-shrinkage-induced subsidence	intensity	n.a.	n.a.	n.a.	no unit	low

Appendix

Time horizon definition

- short term: ~ 2030
- medium term: ~ 2050
- long term: ~ 2090

ENVIRONMENT

GRAY : 3.13 : Environmental precaution

GRI: EN7 – EN8 - 1.1: Promoting greater environmental responsibility

Against a backdrop of climate change and our suppliers' exposure to physical risks at their production sites, Unipex worked with Chanel and EcoAct to characterise this exposure in the short, medium and long term.

Principals in the Asia region emerged as the most highly exposed, particularly to extreme physical risks related to water: intense rainfall, flooding, hail, etc. After summarising the exposure profile shared with the respective suppliers, the aim is to raise their awareness and encourage them to take measures to protect or limit future impacts, both economic and human.

Below is an extract from the adaptation plan of one of our Asian suppliers following the sharing of these physical climate risk profiles:

Due to the strengthening of regulations based on the international framework to reduce greenhouse gases because of climate change, as well as rising average temperatures, droughts and floods, there are anticipated impacts, such as soaring raw material prices, changes in consumer purchasing behavior, and physical damage at production sites.

To fulfill our societal mission over the long term, we collaborate with partners and cooperating companies to promote mitigation and adaptation measures to confront the global challenge of climate change, address risks such as water-related disasters, and expand these efforts throughout the entire supply chain. We consistently strive to ensure stable supplies of raw materials, equipment, and services and have contingency plans in place to ensure supply even in unforeseen circumstances.

Through these efforts, we aim to enhance the corporate value of our company and our partners.

1. Risk Management

We strive to understand and take measures to address climate change, flooding, and other risks that may force us to change our business activities.

In particular, risks assessed to have significant impacts on corporate management are deemed as major risks by the Board of Directors or the Executive Committee, and the department in charge is tasked to implement risk countermeasures in cooperation with relevant organizations. Progress in these countermeasures is monitored regularly and revised as needed.

Such a strategy plays a crucial role in understanding the risks that climate change-related impacts may bring to our business, to evaluate and manage their financial impact, and enhance our company's resilience. Concerns about major risks are reported to the Board of Directors and integrated into our comprehensive risk management.

Additionally, we are deliberating and planning medium- to long-term goals and implementation plans to transition to carbon neutrality.

2. Strategy

In the face of increasing environmental burdens, the continuation of business activities requires achieving a sustainable society.

In particular, disruptions to the supply chain and reduced supply capacity due to intensifying weather related disasters are significant business and societal risks.

Therefore, we are promoting the reduction of environmental burdens and the decarbonization in our company's operations, while also driving decarbonization across the entire supply chain

ENVIRONMENT

WATER AND MARINE RESOURCES

GRAY : 3.13 : Environmental precaution

GRI: EN7 – EN8 - 1.1: Promoting greater environmental responsibility

In addition, Unipex closely monitors the biodegradability criteria for its ingredients, which are listed in the internal "Ingredients CSR Diagnostic" tool (extract below), in order to limit the impact of its activities on aquatic ecosystems.

Extract from CSR diagnosis ingredients

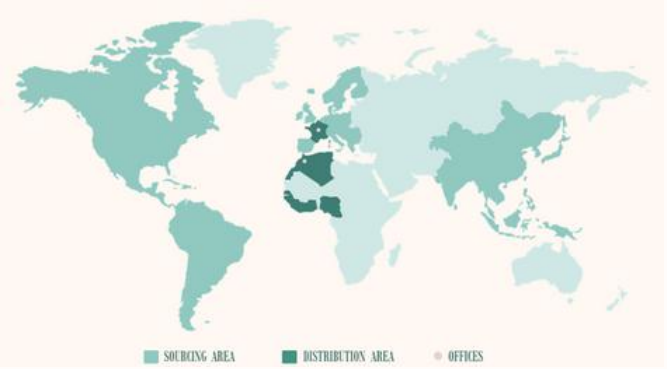
Eco-toxicology			
Mention "The resource is considered not dangerous for the environment" (no test) yes = 6, intermediate: 3, no =0	Test results: 6 for good, 0 for bad	Readily biodegradable? >=60%? In 28 days 6 for yes, 0 for no	More information on biodegradability ?

As well as monitoring the overall CSR performance of our ingredients, we also monitor farming practices in the case of agricultural raw materials. Water consumption and use are included in the performance criteria.
In 2023, the formulation laboratory was made aware of CSR practices in order to optimise water and energy consumption, among other things.

BIODIVERSITY AND ECOSYSTEM

GRI: EN7 – 1.1: Promoting greater environmental responsibility

Unipex part of Barentz sources nearly 2,000 raw materials worldwide. However, our CSR approach is aimed at increasing local sourcing in France and Europe.
In this respect, the biodiversity impact study provides a wealth of information about our environmental footprint along our supply chains.

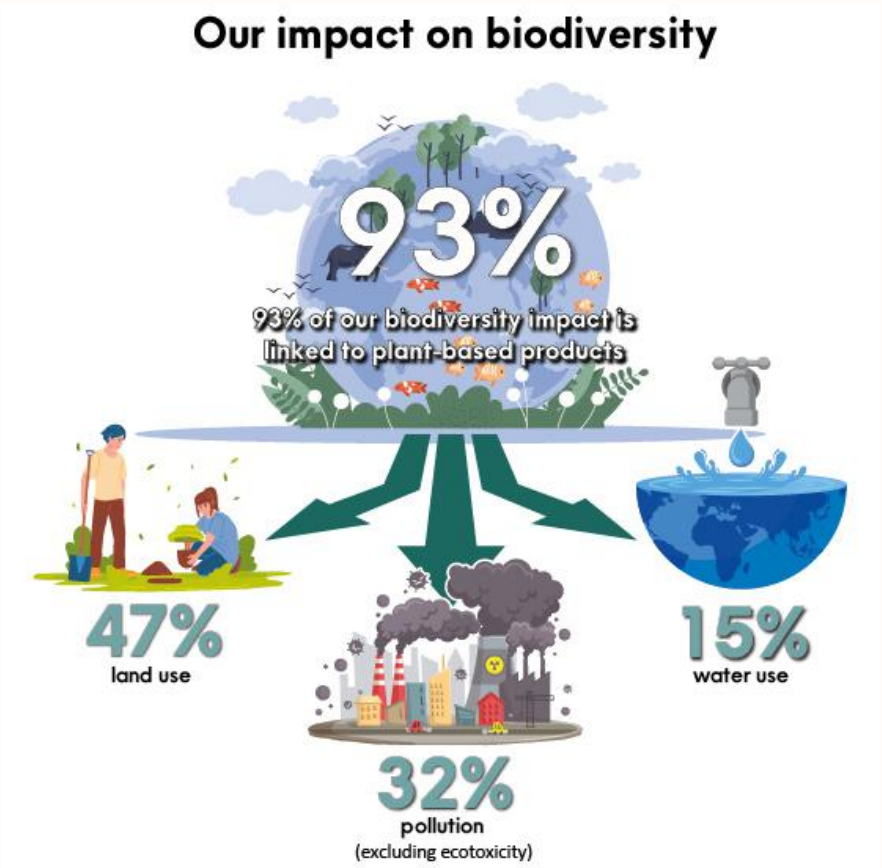


ENVIRONMENT

GRI: EN7 – 1.1: Promoting greater environmental responsibility

Key points of BL Evolution's internal biodiversity study* for Unipex and Barentz on a selection of our ingredients with the highest volumes of activity, i.e. soya, peas, cane sugar, sunflower oil, sodium phosphate and functional proteins & collagens:



*Since animal feed is not included in this study, it is highly likely that the impact related to this category of ingredients would be significant.
** Methodology:

GBS GLOBAL BIODIVERSITY SCORE

ENVIRONMENT

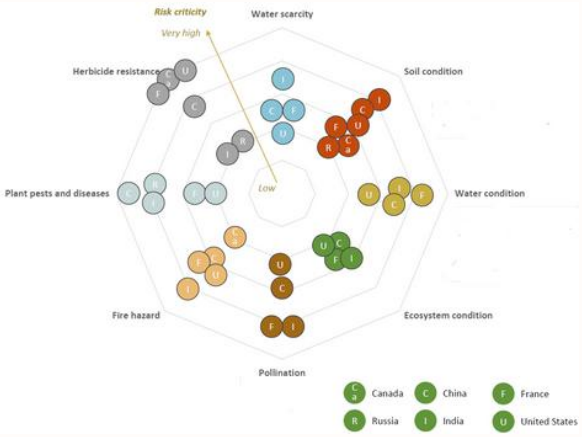
Biodiversity & climate risk analysis of our pea protein ingredients:

GRI EN5: Water consumption

Significantly increase the rational use of water resources in all sectors

GRI : EN7 – 1.1 : Promoting greater environmental responsibility

- **Origins:** sourced in Canada, China, France, Russia, India and the United States, pea proteins have various biodiversity impacts.
- **Herbicide resistance:** intensive use of herbicides, particularly in arable areas, increases herbicide resistance, which presents a potential risk for weed adaptation. This adaptation can increase the frequency of herbicide use, which in turn increases treatment costs and can reduce yields due to the impact of herbicides.
- **Water pressure:** Peas are crops that require a minimum amount of water to grow. Growing them in areas of high water stress could lead to a deterioration in pea quality. Severe water stress could lead to a deterioration in pea quality due to insufficient water supply.
- **Soil & water conditions:** on the whole, peas show good adaptability to soil quality, but they still need well-drained soil with adequate water retention capacity to meet their needs and avoid any reduction or slowdown in production.



- **Ecosystem condition:** the risk is low; an increase in this risk would result in low levels of ecosystem integrity and connectivity, limiting resilience in the face of environmental change.
- **Pollination:** a reduction in pollinator habitat poses a risk to pea crops by compromising the pollination process, thereby reducing crop yield and quality.
- **Fire risk:** Fires can destroy pea crops, causing significant losses. Fires can also compromise soil quality by removing organic matter and altering soil structure, which can have a negative impact on farmland fertility.
- **Plant pests and diseases:** botrytis, ascochytosis and mildew are the most widespread diseases that can affect crops, drastically reducing yields (up to 20q/ha for botrytis) and increasing control costs.

ENVIRONMENT

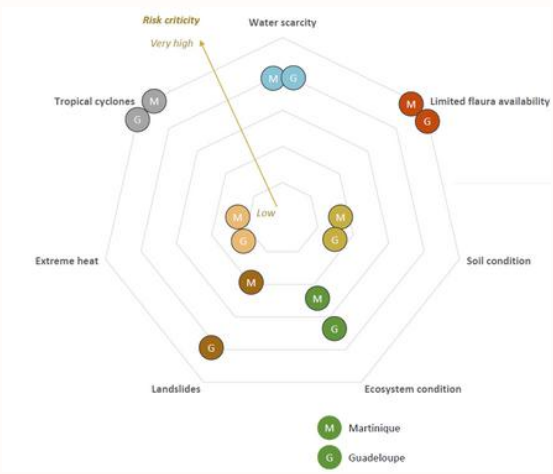
Biodiversity & climate risk analysis for sugarcane :

GRI EN5: Water consumption

Significantly increase the rational use of water resources in all sectors

GRI: EN7 – 1.1: Promoting greater environmental responsibility

- **Origin:** Martinique and Guadeloupe
- **Water pressure:** Sugar cane is sensitive to water stress and requires large quantities of water to grow and produce sugar. Prolonged periods of drought can compromise crop quality and quantity, jeopardising sugar production.
- **Availability of flora:** growing sugar cane in an area where harvest density is unsustainable increases the risk of soil and resource degradation, compromising the long-term stability of production.



- **Soil condition:** the risk is low, given that soils show only limited degradation; however, it is important to note that high quality soils are essential for plant growth, ensuring efficient water drainage and an adequate supply of nutrients.
- **Ecosystem condition:**low levels of ecosystem integrity and limited connectivity between ecosystems represent a risk to sugar cane crops, as they increase vulnerability to pests and diseases and limit resilience to environmental change.
- **Landslides:** landslides (exacerbated by deforestation) can lead to the loss of fertile soil, compromising plant stability and stifling plant growth. These events can also cause direct damage to sugar cane plants, affecting the quality and quantity of the harvest.

- **Heatwaves:** sugar cane is a hardy plant that likes the heat, but temperatures that are too extreme can damage the plant's health.
- **Tropicalcyclones:** tropical cyclones are a major risk for sugar cane, causing crop damage, yield losses and quality problems. The strong winds and heavy rain that accompany them can also cause flooding and block soil drainage.

Pressure from land use and pollution remains moderate in Martinique and Guadeloupe. However, it is important to remain vigilant, because due to their insularity, the impacts of activities can quickly intensify, representing a major risk for the various activities carried out in these regions.
As islands, Martinique and Guadeloupe are particularly rich in protected areas and key zones, with many endemic species. The challenges of preserving and conserving these environments are therefore particularly high, making it imperative to take strong measures to safeguard these unique ecosystems.

ENVIRONMENT

Biodiversity & climate risk analysis of functional proteins and hydrolyzed collagen

GRI EN5: Water consumption

Significantly increase the rational use of water resources in all sectors

GRI: EN7 – 1.1: Promoting greater environmental responsibility

- **Origin:** Brazil, Europe, India, China, United States
- **Pressure on water:** Due to the location of water supplies, the risk is limited overall. However, a lack of water can lead to health problems (dehydration) and nutritional problems for livestock. A lack of water can lead to reduced reproduction and increased management costs.
- **Water conditions:** poor quality or contaminated water can lead to health problems, reduced water consumption and, consequently, a negative impact on the growth and reproduction of livestock, even leading to the death of the herd.

• **Air pollution**: Air pollution, prevalent in high-risk countries, poses a significant threat to cattle operations due to its detrimental effects on the respiratory health of livestock. Fine particulate matter and pollutant gases can lead to respiratory issues, exacerbate heat stress, and undermine the health and productivity of the herd.

• **Plant pests and diseases:** Diseases pose a significant threat to cattle farms, especially in intensive livestock operations. They can adversely affect the health of livestock, resulting in production losses, elevated veterinary expenses, and the necessity for quarantine measures, all of which diminish the overall productivity of the farm.

• **Landslides:** Landslides pose a minimal risk to cattle farming, encompassing direct loss of livestock, destruction of pastures, damage to agricultural infrastructure, and disruption of herd management, primarily due to the infrequent occurrence of landslides in livestock regions.

• **Heatwaves:** Elevated temperatures pose a significant threat to cattle farms situated in arid regions, as they induce heat stress in livestock. This condition can adversely impact their health, hinder calf development, and elevate the likelihood of disease.

ENVIRONMENT

Biodiversity & climate risk analysis of our soy ingredients

GRI EN5: Water consumption

Significantly increase the rational use of water resources in all sectors

GRI: EN7 – 1.1: Promoting greater environmental responsibility

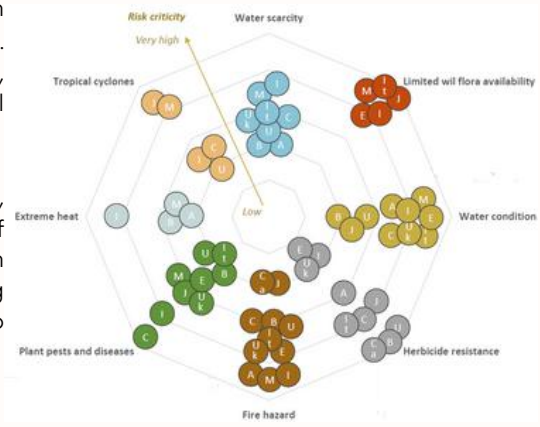
• **Origins:** United States, Brazil, Mexico, China, Italy, Ukraine, Canada, Argentina, Japan, India, Europe

• **Water pressure:** Water stress is a serious risk for soybean crops, negatively impacting growth, yield and crop quality. Prolonged periods of water shortage can lead to physiological stress, compromised flowering, pod formation and reduced soybean production.

• **Limited availability of wild flora:** Soybean is one of the commodities that is subject to high intensity of unsustainable commercial harvesting. Having suppliers in high-risk countries could lead to disruptions in the supply chain, increase costs and compromise the stability of sustainable production to mitigate these risks.

• **Water conditions**: Poor water quality poses a risk to soybean crops because it compromises growth, yield and crop quality. Contaminants in poor water quality can adversely affect plants, increase the risk of disease and alter the nutritional characteristics of peas.

• **Herbicide resistance:** The intensification of herbicide use, particularly in agricultural areas, promotes the development of weed resistance, creating a risk of adaptation. This adaptation can lead to an increase in herbicide treatments, generating additional costs and potentially reducing crop quality due to the impact of chemicals.



• **Plant pests and diseases**: Rhizoctonia, Sclerotinia and other pests can have a major impact on soybean production by destroying or weakening crops. This is especially true in high-risk areas, where pest and disease numbers are high.

• **Heatwaves:** Extreme temperatures pose a risk to soybean crops by causing heat stress, compromising pod formation and increasing the risk of drought.

• **Tropical cyclones:** Tropical cyclones can pose a real risk in some soybean supply areas, causing crop damage, yield losses and quality issues. The high winds and heavy rains that accompany them can also cause flooding and block soil drainage.

• **Fire risk:** Fires can destroy soybean crops, causing significant losses, especially since soybean crops are partly located near forest edges, an area particularly susceptible to fires. In addition, fires can compromise soil quality by removing organic matter and changing soil structure, which can have long-term negative consequences on the fertility of agricultural land.

ENVIRONMENT

GRI EN5: Water consumption

Significantly increase the rational use of water resources in all sectors

Global soybean crops, which have a significant impact, require vigilance, particularly in India, Italy and Europe, where pressure on land use can lead to considerable risks (market, liability, reputation), in order to meet stakeholder expectations. Pollution is a real problem in some countries, including India, and requires careful risk management. Globally, soybean is a leading cause of deforestation, particularly in Brazil, where forest loss is a major issue involving high risks.

Due to its extensive nature, soybean cultivation can be risky, depending on the country where it is practiced. This is particularly worrying in regions with high rates of endemic species, especially when ecosystem integrity is high or slightly degraded, as is the case in Brazil and Mexico.
With the expansion of soybean cultivation, the proximity of protected areas or key biodiversity areas becomes a potential risk factor when cultivation expands excessively, causing negative impacts on these areas.

GRI: EN7 – 1.1: Promoting greater environmental responsibility

ENVIRONMENT

Biodiversity & climate risk analysis of our sunflower oil/lecithin ingredients

GRI EN5: Water consumption

Significantly increase the rational use of water resources in all sectors

• **Origins**: Ukraine, Europe, Russia, Argentina, China

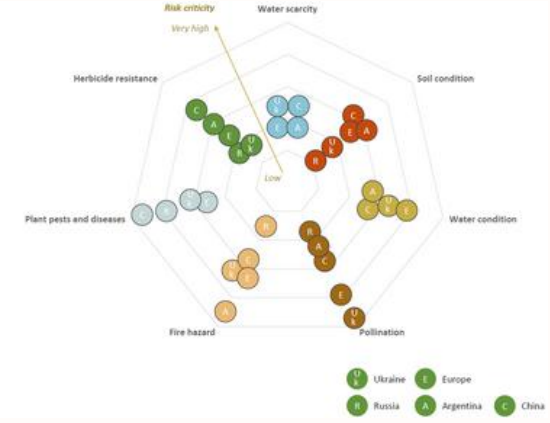
• **Water pressure:** Sunflowers are not very sensitive to lack of water; they are known for their resistance to drought (they can achieve optimal yield with only 75% of their water requirements).

• **Soil conditions**: Sunflowers are not very demanding in terms of soil quality, so the risk is not high. However, poor soil quality can reduce the availability of essential nutrients, compromise plant nutrition and slow plant growth.

GRI: EN7 – 1.1: Promoting greater environmental responsibility

• **Water conditions:** Although sunflowers are hardy plants, contaminants in poor water quality can adversely affect plants and increase the risk of disease.

• **Fire risk:** Fires can destroy sunflower crops, causing significant losses. In addition, fires can compromise soil quality by removing organic matter and changing soil structure, which can have long-term negative consequences on the fertility of agricultural land.



• **Plant pests and diseases:** Phomopsis, sclerotinia and downy mildew are the most common diseases that can affect sunflower crops and significantly reduce yields (or even lead to near-total loss), while increasing control costs.

• **Pollination:** A reduction in pollinator habitats (especially flower-feeding insects) represents a significant risk to sunflower crops, due to their reliance on pollination. If pollinator habitats decrease, this can lead to a decline in pollination, affecting sunflower seed yield and quality.

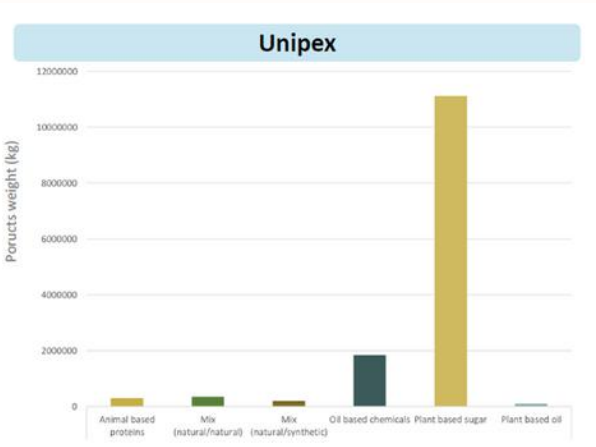
• **Herbicide resistance:** Intensive use of herbicides, particularly in areas of high agricultural production, increases herbicide resistance, which poses a potential risk of weed adaptation. This adaptation can increase the frequency of herbicide use, which in turn increases the risk of infection.

ENVIRONMENT

GRI: EN7 – 1.1: Promoting greater environmental responsibility

Focus on the impact of biodiversity on Unipex, part of Barentz

Integrated data for Unipex part of Barentz

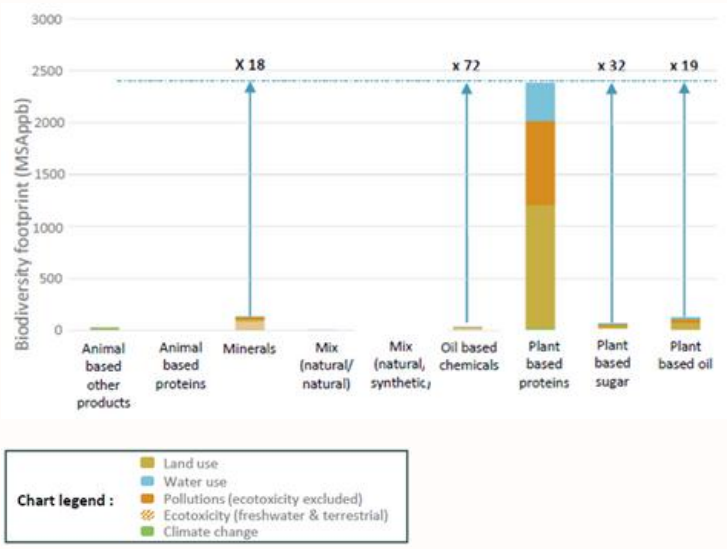


Please note: To date, the GBS (Global Biodiversity Score) has assessed ingredients included in the "plant-based proteins" category as having the greatest impact, based on data from the FAOSTAT database.

However, it was considered that ingredients in the "vegetable sugar" category still have a particularly high impact on biodiversity.

For animal products, particularly livestock, the GBS does not take into account the impact of animal feed, and therefore the impact presented in the related categories is likely to be underestimated.

Biodiversity impact by product category (Group)



In terms of ingredient types in the Barentz Unipex portfolio, the most significant impacts are:

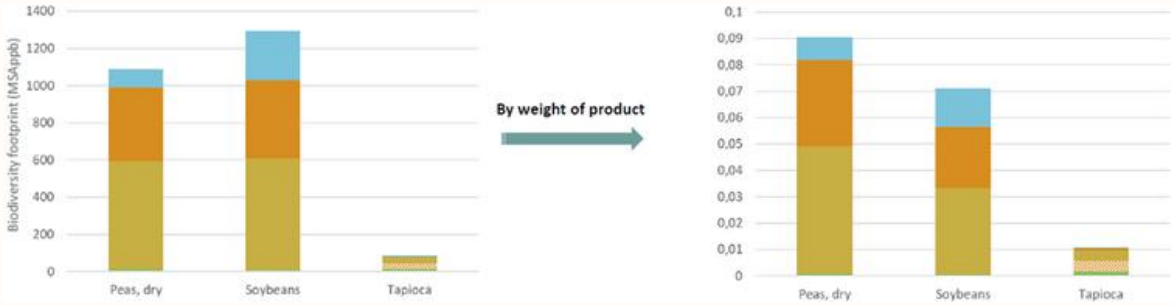
- Vegetable proteins (85.26%)
- Minerals (4.86%)
- Vegetable oils (4.56%)

Agriculture, which is essentially intensive on a global scale, is one of the activities with the greatest impact on biodiversity, which explains why plant-based products (including sugars and oils) have such an impact: on land use (deforestation, conversion of land to monoculture, habitat fragmentation and deterioration), water consumption (irrigation) and pollution (fertilizers and pesticides).
Minerals are particularly impactful in terms of ecotoxicity linked to industrial processes.

ENVIRONMENT

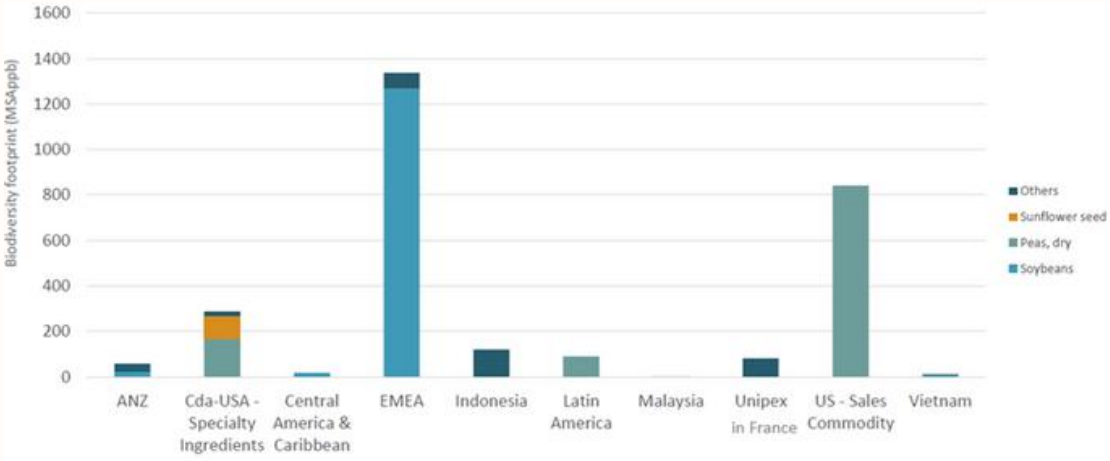
GRI: EN7 – 1.1: Promoting greater environmental responsibility

The impacts of plant-based products come mainly from land use, pollution and water consumption.



Soy and pea cultivation has a major impact on ecosystems, through land conversion to intensive agriculture, deforestation and habitat fragmentation and deterioration.
These crops also consume a lot of water and inputs, which has a direct impact on biodiversity and soils.

Consequences of Group activity on biodiversity by operational unit and most impactful ingredients



4.9% of the overall impact of the products analyzed

ENVIRONMENT

GRI: EN7 – 1.1: Promoting greater environmental responsibility

The impacts of this category come from the large quantity of phosphates purchased, in particular pollution (including ecotoxicity) and GHG emissions due to the extraction and refining of the raw material.
Citrates from lemons and limes have the same distribution of impact as the average for plant-based products (land use, pollution and water use).
Sea salt has a low impact due to low purchase volumes, but it is one of the most impactful products in tonnes due to pollution and GHG emissions linked to its industrial production (land use, pollution and water consumption).

P2 Science and Biodiversity Restoration Provider:
Thanks to Sicobel's order for Citropol HA in 2023, 30 trees have been planted in Europe! (see certificate opposite).
Beyond product performance, preserved forests and upcycling, there is a reforestation practice, directly linked to the nature of P2 Science's activity:
1kg purchased = 1 tree planted in our area.

***CITES and Nagoya certificates**

All our plant-based ingredients, where relevant, must be CITES and/or Nagoya certified.

ENVIRONMENT

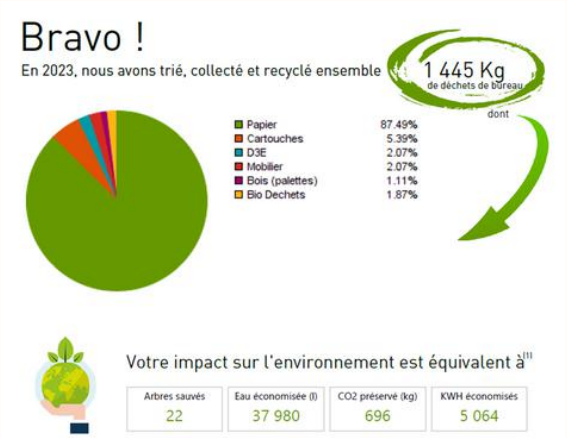
CIRCULAR ECONOMY AND WASTE

GRAY : EN11

Promoting greater environmental responsibility

Initiative 2023: collection and recovery of biowaste
From autumn 2023, in anticipation of the legislation, we have implemented the recycling of biowaste, from leftover meals taken in the Unipex cafeteria rather than in the company restaurant. This waste is collected regularly for the purposes of methanization or fertilizer manufacturing. In this last quarter of 2023, we collected 26.77 kg of biowaste for recovery.

Overall, in 2023, we will have collected and therefore recycled 5 kg more waste compared to 2022.



Unipex part of Barentz is a member of the association "La Défense des Aliments", whose mission is to act collectively to reduce food waste.

Ingredients Food & upcycling

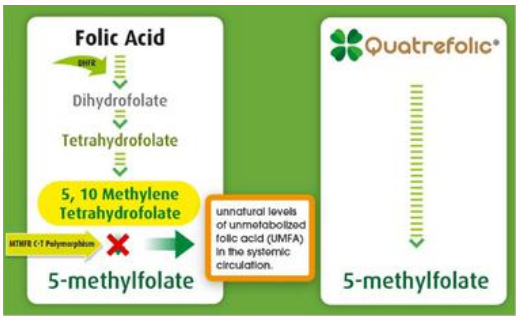
As part of the search for innovative and high-performance ingredients in terms of CSR, the choice of ingredients from upcycling, including in the human food sector, is an environmental asset.

ENVIRONMENT

The choice to favor raw materials from the upcycling of waste or co-products is decisive in our GHG reduction policy: this selection is transversal to all Barentz France Business Units. Upcycling is establishing itself more broadly as a trend, particularly in the cosmetics and agri-food sectors.

Nutraceutical ingredients

Quatrefolic®, 4th generation folate, is the most active and bioavailable form of Vitamin B9. It is a methylated form in the form of 5-MTHF which makes this vitamin directly active without going through transformation steps that are dependent on the good activity of enzymes including MTHFR (Methylenetetrahydrofolate reductase).
The activity of this enzyme is reduced in 10 to 15% of the population due to a genetic polymorphism. This mutation reduces methylation activity, which represents a higher risk factor for many diseases, including cardiovascular, depression, and neurological disorders, for example.
Vitamin B9 in its methylated form and particularly the 5-MTHF form is therefore better assimilated to play its protective role, or ensure the proper development of the fetus during pregnancy.



The supplier of this vitamin, **Gnosis by Lesaffre**, has implemented a CSR policy in a One Health approach, with a business model based on fermentation. It actively contributes to human, animal and plant food health. Lesaffre's mission is to improve the quality of nutrition, well-being and human health as well as soil quality. This approach is accompanied by a reduction in consumption of fossil energy, water, pesticides and innovations based on life cycle analysis.
With this form of vitamin, Lesaffre improves the bioavailability of B9 and addresses a health problem.

Personal Care ingredients

We promote collaboration with clients who are concretely committed to sustainable development, such as Berg & Schmidt, which in 2023 launched an innovative emulsifier for sustainable and natural cosmetic products.

Berg & Schmidt, an expert in natural cosmetic ingredients, has come up with a new plant-based emulsifier. Derived from oats, wood and guar gum, BergaMuls ET2 includes water-soluble and insoluble components that promote the stability and viscosity of the emulsion.
BergaMuls ET2 is the latest product in the range of fibre-based emulsifiers. Sustainable sourcing from abundant and draft-resistant materials is another advantage of working with BergaMuls products.

Kristin Köhler said: "As consumers are becoming more aware of what is in their cosmetic products, we can help users and manufacturers make an eco-conscious choice for a highly effective end product. The new BergaMuls ET2 recycled from food by-products supports a zero waste policy, circularity and sustainable approaches. In addition, it is a water-free and vegan raw material, therefore ideal for eco-conscious cosmetic formulations."

Kristin Köhler,
Head of Care Ingredients at Berg+Schmidt

SOCIAL & ETHICAL

SOCIAL & ETHICAL

SOCIAL COMPONENT

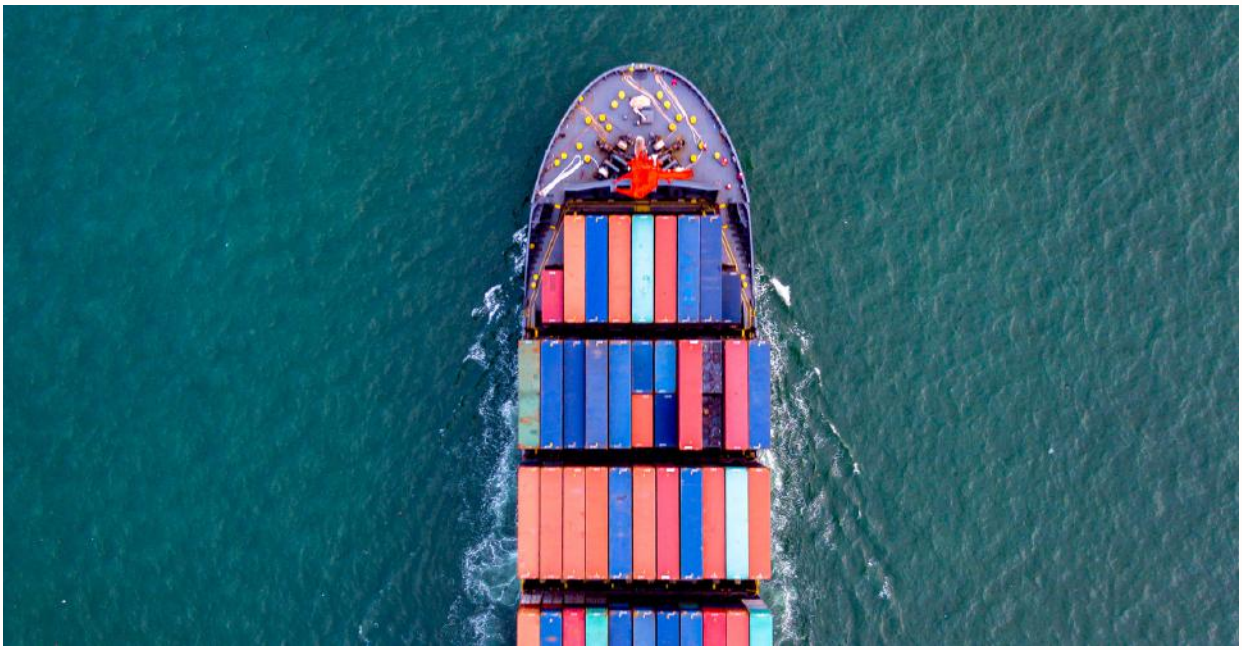
Unipex part of Barentz and Marie Pratt Cosmetics have 72 employees in total at the end of 2023, with 13 apprenticeship contracts and 6 interns (one of which was eventually converted into an apprenticeship contract). Training young people remains a constant.

Throughout the supply chain of our products, we invite our suppliers to commit to respecting human rights and labor, with the immediate signing of our Code of Conduct or proof of their own. An initiative completed by our collaboration with Transparency One, our progress on the Sustainable Palm Index (SPI) and the application of our Responsible Purchasing Charter.

Through our desire to implement the Duty of Vigilance, we pay particular attention to the profile of our ingredients, intended to be included in finished products.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

HR 2: Consideration of human rights impacts in investment and procurement decisions, including the selection of suppliers/ subcontractors



SOCIAL & ETHICAL

ETHICS COMPONENT: DIVERSITY, EQUITY AND INCLUSION

Ensure the full and effective participation of women and their equal access to leadership positions at all levels of decision-making

Unipex part of Barentz has zero tolerance for discrimination and harassment of any kind throughout its operations and value chain, creating meaningful opportunities for all, fair compensation and treatment of employees regardless of gender, ethnicity, sexual orientation or social background.

Beyond the implementation of an anti-discrimination charter previously shared with all employees, distributed by the France Director to all managers in recruitment situations and clearly displayed on our website, Unipex part of Barentz is making progress in gender equality: in 2023, reduction of the pay gap in favor of men (falling from 15.24% in 2022 to 11.20% in 2023), still near parity in the France Management Committee, and still more than 80% of the female population in the workforce.
Indicators concerning absenteeism have significantly improved in 2023 compared to 2022, with the number of work accidents and sick days divided by 3. The absenteeism rate has been reduced by half overall.

To assist and promote the social, economic and political integration of all people, regardless of their age, gender, disability, race, ethnicity, origin, religion or economic status, etc.

Regarding disability, we specifically chose Cèdre as a partner for the recycling of paper, cardboard, furniture, biowaste, electrical and electronic materials, IT and mobile devices. Beyond their service, Cèdre was selected because they work with people with disabilities.
We also use the communications agency "Papillons de jour", a structure said to be adapted for the employment of people with disabilities.
Internally, each position being open to all people with equal skills without discrimination, we have also integrated a disabled employee.

SOCIAL & ETHICAL

Attract, retain and develop talent

Ensure the full and effective participation of women and their equal access to leadership positions at all levels of decision-making

By joining the Barentz Group, Unipex is adopting its values: a single team, focused on knowledge, partners of choice, entrepreneurs, adapting to change and demonstrating integrity. Employee training remains a priority in 2023, with many training courses in English in particular.

In 2023, the total number of trained staff will amount to 60% in cumulative internal and external training: a decline of 10% compared to 2022, but which was justified by an exceptional boom in language training, following entry into the international Barentz Group.

Health & Safety

Ensure the full and effective participation of women and their equal access to leadership positions at all levels of decision-making

Unipex part of Barentz aims to create a culture within Barentz so that employees and all workers in the value chain do not suffer any harm in terms of well-being, mental and physical health and safety.

A constant number of employees are regularly trained or update their training in OHS. The CSE is able to receive and deal with any potential issues related to health and safety at work.

In terms of the supply chain, our work on transparency, particularly via Transparency One and initiatives such as the SPI (Sustainable Palm Index), allows us to go beyond supplier commitment and signing the Code of Conduct. Responsible purchasing charters and the desire to go further in sustainable procurement limit health and safety risks.

SOCIAL & ETHICAL

Solidarity sporting events

The Unipex teams mobilized on the one hand for a solidarity race and/or walk to benefit research into pediatric cancers via the association "Imagine for Margo" and on the other hand, for the "Feet Week" challenge for the Athritis foundation.
Unifying and friendly initiatives which have (re)motivated people to take up physical exercise, for the benefit of health and well-being.

Employee satisfaction

SOCIAL & ETHICAL

Human rights and labor law

All our suppliers sign a Code of Conduct by which they undertake to comply with the laws in force in each of the countries of operation, but also the principles of sustainable and responsible development. And this, throughout the supply chains. To date, we have more than 90% of supplier Codes of Conduct.
Unipex part of Barentz thus ensures its compliance with labor law in France and internationally. An ethics alert is publicly accessible from the website if necessary.

Product management

All our procedures are shared with all employees, from a "procedures listing" file accessible on the desktop of each computer. Certified ISO 9001, the quality procedures apply to our entire activity, from storage to product delivery.

All raw material waste is subject to appropriate treatment according to its characteristics and is systematically traced via the "Trackdéchets" system and the resulting tracking slips.

Sustainable and innovative products

Our internal tool "CSR Ingredients Diagnostic" allows us to assess the environmental and societal performance profile of a product. From a portfolio point of view, we favor innovative suppliers and raw materials (eco-design, upcycling, etc.), respectful of the environment and ethical practices.

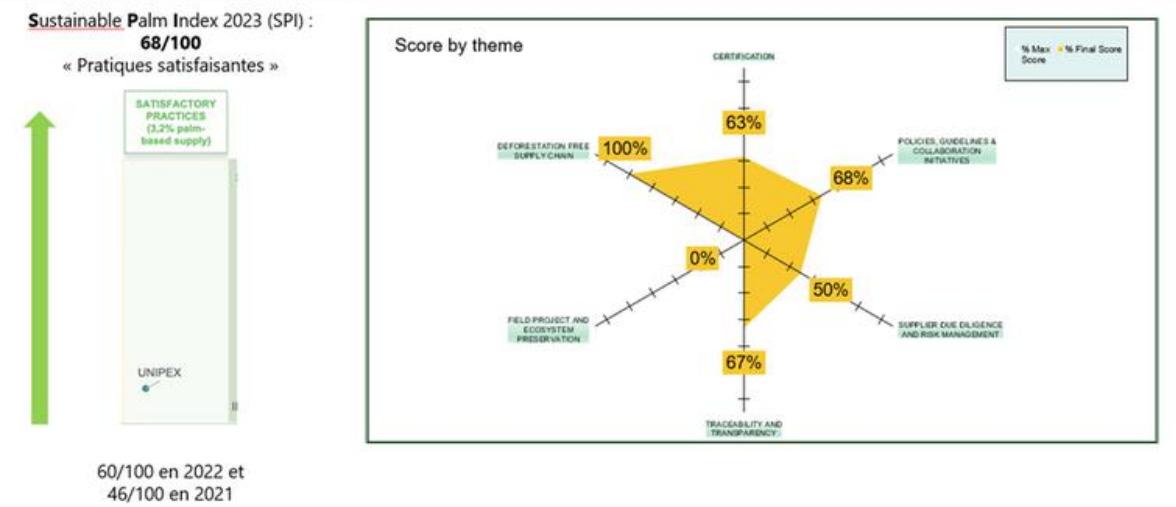
Sustainable sourcing

Since 2021, we have been using Transparency One, an electronic platform dedicated to supply chain transparency, which currently brings together a consortium of around fifteen players. This tool aims to establish visibility on supply chains from rank 1 to rank 6-7.

SOCIAL & ETHICAL

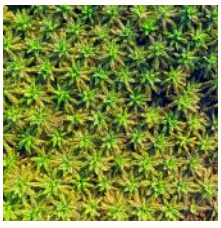
GRI: EN7 – 1.1: Promoting greater environmental responsibility

Sustainable Palm Index ou SPI



EUDR Act

The EUDR or "anti-deforestation" law, applicable from December 30, 2024, requires us to be even more transparent about our ingredients including: palm, soy, cocoa, wood, beef or catouchouc.
In 2023, we identified all suppliers and raw materials covered by the EUDR, in order to request "deforestation-free certificates", pending further more formal compliance, which we are monitoring closely.

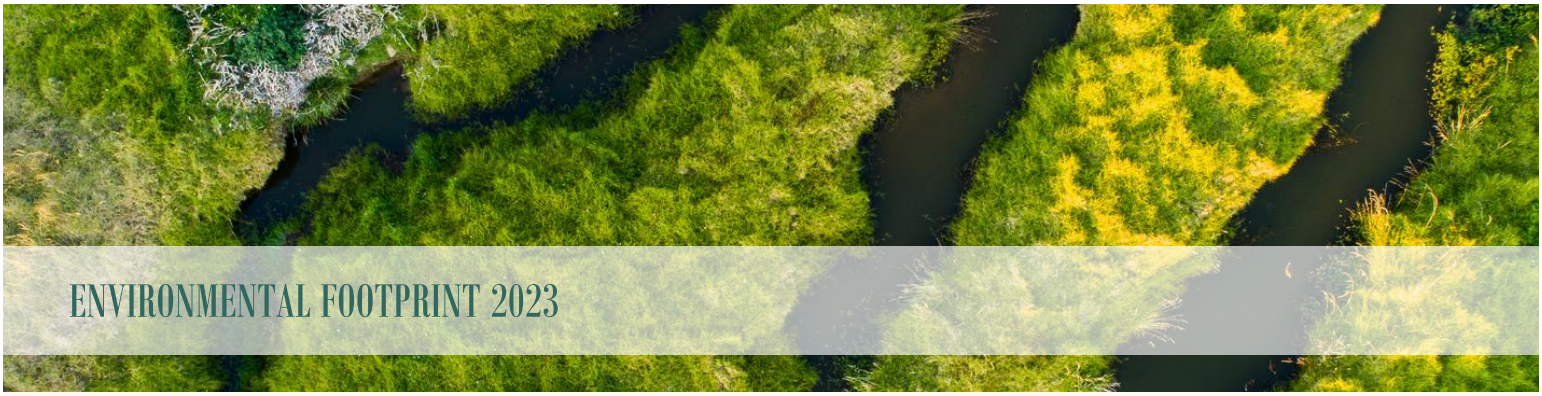





Sustainable purchasing

In 2023, we reviewed all of our signed Supplier Codes of Conduct and/or those belonging to them directly in order to validate our objective of 100% of Codes of Conduct signed or available.
At the same time, our "Internal Responsible Purchasing Charter" encourages all employees to seek out service providers with a CSR approach.

ANNEXES



ENVIRONMENTAL FOOTPRINT 2023

For the year 2023, we have refined our carbon footprint as well as our calculation methodologies. This year, we have completed scope 3 (vs 2022):

- Purchased goods
- Purchased services
- Fixed assets
- Business trips (UNIPEX + MPC)
- Travel of our visitors
- Home-work journeys (UNIPEX + MPC)
- Carriers: extrapolation of the remaining 10%
- Emissions related to water consumption
- Emissions from water treatment
- Office waste
- Raw material waste
- Waste other than raw materials

As a reminder, our scope has expanded with the official integration of Marie Pratt Cosmetics into Unipex part of Barentz, at the end of June 2023.

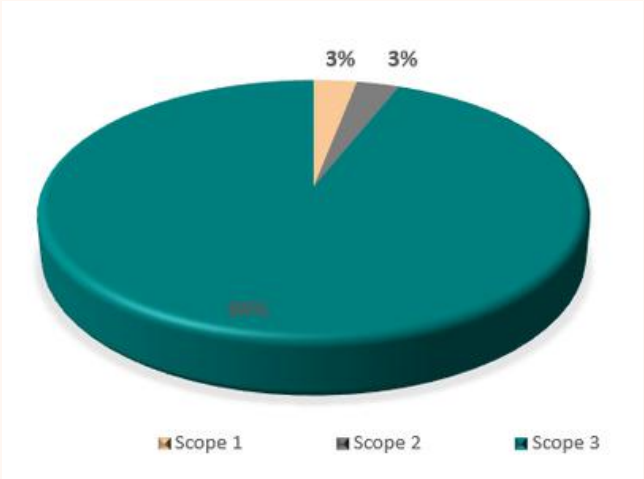
In order to have more relevant elements of comparison, we have updated our 2022 carbon footprint according to our 2023 methodology. In addition, we have updated the 2022 carbon footprint.

Data not added in the new version of the 2022 carbon footprint (because no data or non-existent in 2022):

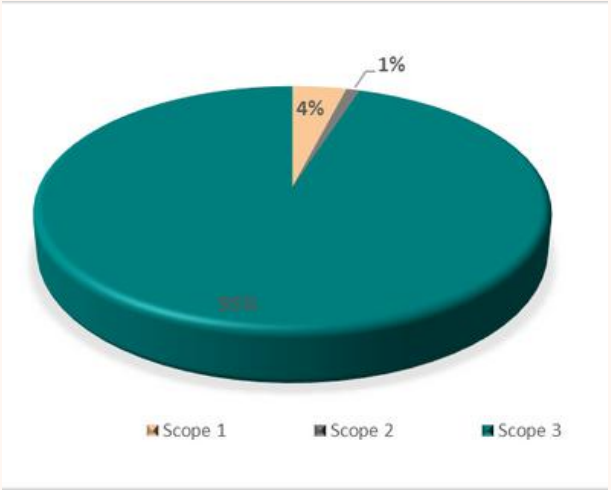
- Transport of visitors
- Biowaste

To date, the old and new data for 2022 coexist: on the left (published in our CSR report), on the right, the new 2022 carbon footprint and finally, below, the footprint for the year 2023.

UNIPEX Carbon Balance Sheet - Cumulative scopes 2022 with 2023 methodology



Unipex Carbon Footprint: Distribution of CO2eq emissions by scope



Accumulation of 3 scopes (in tonnes)	
Scope 1	67.93
Scope 2	15.40
Scope 3	1497.62
Total (excluding raw materials footprint)	1575.75
Total with raw materials	37677.83

Scope 1

Fleet fuel - cpmbustions	56.600692
Gases - combustions	6.130731219
Refrigerant leaks	0,00
Total	62.73142322

Scope 2

	Total in tonnes of CO2eq
Total electricity	3.60
Total gas	11.79708937
TOTAL	15.39571751

Global scope 3

	Total in tonnes of CO2eq	
Total Goods purchased	6.5811	Upstream
Total purchased services	778.163262	Upstream
Total IT assets	29.426325	Upstream
Total UNIPEX business travel	53.20750706	Upstream
Total business travel MPC	0.68737648	Upstream
Total visitor trips	30.03319	Upstream
Total commuting (UNIPEX + MPC)	32.56267109	Upstream
Total FRET	562.4836711	Up+Downstream
Total emissions from water	0.217337818	Downstream
Total water treatment emissions	0.43138264	Downstream
Totam Upstream + Loss	2.71	Downstream
Total office waste	0.21	Downstream
Total raw materials waste	0.724398	Downstream
Total waste exclusifn raw materials	0.18498	Downstream
TOTAL	1497.621911	
Scope 3 - Goods purchased - raw materials	36102.08	

In 2024, Unipex carried out an internal calculation to estimate the carbon footprint of the company and its activities for the year 2023. It wanted to ensure the accuracy and consistency of its calculations in relation to the Bilan Carbone® method, in order to publish its results to certification bodies.

Davidson Consulting offers its clients an ecological redirection offer, ranging from risk assessment to the implementation of concrete solutions, including awareness of environmental issues, impact control and reduction.
This offer is supported by a team of consultants, trained in particular in the Bilan Carbone® method.

During this mission, Davidson was able to analyze the data used and verify the calculations made by Unipex. A report was produced, grouping together all the modifications necessary to obtain a complete and coherent assessment. Unipex followed our recommendations and applied all the modifications mentioned to its calculation.

Davidson certifies* that after applying the modifications:

- **The emission sources studied are exhaustive;**
- **The calculation is consistent with the Balance Sheet method Carbon®;**
- **The results may be presented to CDP and Ecovadis in a manner consistent with your industry standards.**

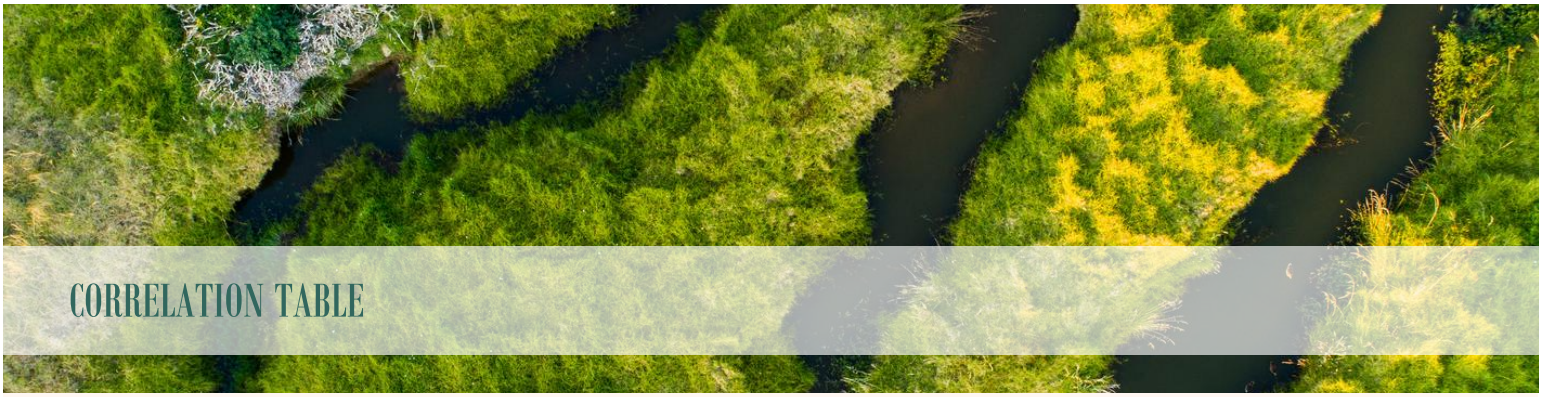
**The study carried out does not have the value of an audit in the sense of certification of a standard.*

CORRELATION TABLE

SDGs/GRI	GOALS	PAGES
	To eliminate hunger and ensure that everyone, especially the poor and vulnerable, has year-round access to safe, nutritious and adequate food. Health and well-being through food	P38
	Acting for health and well-being at work To guarantee and improve the safety and physical and mental health of employees at work.	P44-45
	Ensure the full and effective participation of women and their equal access to leadership positions at all levels of decision-making	P43-44
	To significantly increase the rational use of water resources in all sectors	P29-34
GRI: EN5 **Water consumption**	EN5: Water consumption	P29-34
	Ensure access to reliable and modern energy services at an affordable cost. Increase the use of renewable energy	P13
GRI: EN3 - EN4 **Energy consumption** **GRAY: EN17** **Environmentally friendly technologies**	EN3: Direct energy consumption EN4: Indirect energy consumption EN17: Initiatives to harness renewable energy sources and improve energy efficiency.	P13

CORRELATION TABLE

SDGs/GRI	GOALS	PAGES
	Promote sustained, shared and sustainable economic growth, full and productive employment and decent work for all	P6 P44
	To assist all persons and to promote their social, economic and political integration, regardless of age, gender, disability, race, ethnicity, origin, religion or economic status etc.	P43-45
	Reduce the negative environmental impact of cities per capita, with particular attention to air quality	P34
	To achieve sustainable management and rational use of natural resources.	P38
	Significantly reduce waste generation through prevention, reduction, recycling and reuse	
GRAY: EN11 Promote greater environmental responsibility	EN11: Total quantity of waste by type and destination	P38
	Build resilience and adaptive capacity to climate-related hazards and natural disasters	P16-27
	Incorporate climate change measures into policies and strategies.	
GRAY: 3.13 Environmental precaution	C3.13: Explain the extent to which and how the organization has adopted the precautionary approach or principle to environmental issues	P15-16; 25-27
GRAY: EN7 - EN8 - 1.1 Promote greater environmental responsibility	EN7: Description of the main impacts on biodiversity of the organization's activities and/or products and services in terrestrial, freshwater and marine environments.	P31
	EN8: Greenhouse gas emissions.	P15-16; 25-37
	1.1: Statement on the organization's vision and strategy for its contribution to sustainable development.	



CORRELATION TABLE

SDGs/GRI	GOALS	PAGES
	Prevent and significantly reduce marine pollution of all types, especially from land-based activities, including marine litter and nutrient pollution. Effectively regulate fisheries, stop overfishing, illegal, unreported and unregulated fishing and destructive fishing practices	P28
	Take urgent and decisive action to reduce the degradation of the natural environment, halt the loss of biodiversity and, by 2020, protect threatened species and prevent their extinction. Promote sustainable management of all types of forests, stop deforestation. Sustainable forest management and encourage developing countries to focus on sustainable forest management, including forest conservation and reforestation.	P27-37
GRI: EN7 – 1.1 Promoting greater environmental responsibility	EN7: Description of the main impacts on biodiversity of the organization's activities and/or products and services in terrestrial, freshwater and marine environments. 1.1: Statement on the organization's vision and strategy for its contribution to sustainable development	
	Establish effective, accountable and transparent institutions at all levels.	P42
GRI: HR1-HR2 Respect for human rights	HR1: Procedures for managing the human rights aspects of the organization's activities	P42
	HR 2: Consideration of human rights impacts in investment and procurement decisions, including the selection of suppliers/subcontractors	
GRI: HR5-LA3-LA4 Freedom of association and collective bargaining	HR5: Freedom of association by specifying the extent to which this policy is universally applied regardless of local legislation	P44
	LA4: Information and consultation of the staff regarding changes in the organization's activities (e.g. restructuring).	P6
GRI: SO2 Fight against corruption	SO2: Policy, procedures/programs and compliance mechanisms for organizations and employees regarding bribery and corruption.	
		P38

AT YOUR SERVICE

UNIPEX
Act sustainably

Catherine CAMARA
Responsible for CSR at Unipex part of Barentz

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Design & writing: CSR department
Design & translation: Marketing & communication department
Infographics: Papillons de Jour agency

On November 12th 2024,

Unipex Solutions becomes Barentz France SAS