



FILAO recycling plant - 2023



Sources

ALMA

Extra-Financial Performance Declaration - 2023

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A word from Luc Baeyens



The year 2023 was intense and exceptional in terms of events. After two years marked by the consequences of the health crisis, geopolitical conflicts, inflation and the energy crisis have added to an already difficult political, social and economic context.

The year 2023 was also marked by an unprecedented water crisis in Mayotte, revealing the vulnerabilities that the consequences of pollution and climate change can cause in our territories and for the people living in them. New forms of solidarity are needed to deal with these challenges, and at Sources ALMA we believe in the role of the committed player that we will have to play in the regions and within our economic and social environment. Despite the major challenges, 2023 was an important year for us, with the acceleration of our geographical expansion with the acquisition of new sites in France and Germany, and the strengthening of our recycling capacity to roll out the circularity of our bottles on a European scale.

The commissioning of our third recycling unit in Belgium, FILAO, marks a further step forward in the process we began over 15 years ago to develop our recycling capacity, with the ambition of being able to recycle the equivalent in tonnage of the bottles we put on the French market. FILAO now makes it possible to recycle the bottles collected in Belgium in the blue bag, as part of our commitment to circularity:

“bottle-to-bottle recycling”.

The acquisition of Förstina in Germany and the commissioning of our Jessen and FILAO sites were highlights of the year. Our presence on the German market enables us to strengthen our position among the European leaders, while remaining true to Sources ALMA's commitment to offering locally manufactured products and maintaining a strong local presence in the areas in which we operate. In this way, we are continuing to pursue our objective of limiting, as far as possible, the journeys between our sources and the stores selling our water.

Finally, a word to remind you that the first of our commitments is to protect water resources to guarantee their quality right through to our consumers. This priority commitment is what motivates our teams on a daily basis to deliver the best product in the best packaging.

This document provides an overview of our commitments, actions and extra-financial performance.

At the end of 2023, we want our missions and commitments to be shared by everyone. Together, let's shape a future where spring or natural mineral water is synonymous with a responsible and exemplary approach.

Thank you for your confidence and your shared commitment.



Enjoy your reading,

Luc BAEYENS

CEO - Managing Director
Sources ALMA





The year 2023



JANUARY

Partnership signature
with the Fédération Française
de l'Athlétisme.

Sources ALMA continues to grow
with the acquisition of Parot in France.



MARCH

In 2023, France celebrates rugby.

Sources ALMA celebrates the 25th
anniversary of its partnership with
the French national rugby team
and Thonon and St-Yorre mineral water.



APRIL

Inauguration of the third recycling unit:
FILAO, in partnership with Veolia, making bottle circularity
a reality on a national scale in Belgium.



JUNE

Commissioning of the Jessen site in Germany, acquired in 2022.

Sources ALMA was a sponsor for the 5th consecutive year in the Meilleurs Ouvriers de France, Table Service (27th edition).



JULY

Installation of the 200th empty bottle collection machine to speed up sorting.



OCTOBER

45th edition of the Vredestein 20km de Paris: official partner of the race for almost 20 years, Sources ALMA collects empty bottles at the end of the race to recycle them at its Saint Yorre plant and make new bottles.

SEPTEMBER

Sources ALMA achieves its target of using at least 25%* recycled PET in all its preforms and up to 100%* for certain ranges or references.

*excluding label and cap



DECEMBER

The first teams are trained in the Climate Fresk.



EAU DE SOURCE
CRISTALINE
100% NATUREL

Autoregolabile
Chloroformo
Hidrogeno
Sodio
Potassio
Calcio
Magnesio
Fosforo
Zinco
Cobalto
Molibdeno
Manganeseo
Cromo
Nichel
Cadmio
Boro
Selenio
Ferro
Cupero
Aluminio
Silicio
Carbonio
Azoto
Ossigeno
Idrogeno

1,5L

01. Sources ALMA, a committed family-owned company

1. The business model

1.1 THE DNA OF SOURCES ALMA

Sources ALMA is a French family-owned company active across Europe with a focus on bottling spring water collected in its natural state, natural mineral water and soft drinks.

A wealth of natural resources

Each Sources ALMA entity has its own story and identity. The Sources ALMA name refers to the sum of unique companies. The name was chosen to highlight the identity of each natural water source, while drawing on the strength of the whole.

Each source has its own specificity

Sources ALMA offers natural mineral waters with strong, recognised brands that are firmly rooted in their regions.

They are the result of a unique and exceptional hydro-geological heritage. The waters are as follows: CHATELDON, VICHY CELESTINS, ST- YORRE, THONON, MONT BLANC, COURMAYEUR, VALS, ARCENS, ROZANA, ST AMAND, VERNIERE, MONTCALM, MONTCLAR, BIOVIVE, ST ANTONIN, PAROT...

Sources ALMA **bottles spring waters in their natural state**, CRISTALINE, JOLIVAL, MONTAGNES D'ARREE, PIERVAL and mountain spring waters with regional specificities, MONT DORE, ROCHE DES ECRINS.

Some Sources ALMA entities have also developed specific expertise in the manufacture of prepared beverages (flavoured waters, fizzy drinks, lemonades, soft drinks, etc.).

Sources ALMA is a group of springs that have retained their specific characteristics and traditions.

A circular economy

Sources ALMA has long included environmental issues in its strategy and is committed to a virtuous circular economy, **"from bottle to bottle"**.

Sources ALMA has units that manufacture PET (polyethylene terephthalate) plastic preforms (which will become future bottles).

Sources ALMA collects post-consumer PET bottles using machines installed in supermarket and hypermarket car parks.

Sources ALMA also has a recycling activity: from post-consumer bottles, to make recycled PET plastic (rPET), used in the manufacture of bottles.



All manufacturers have an obligation to take responsibility for what happens to the products they put on the market.



Pierre PAPILLAUD

Chairman and Founder - Sources ALMA



A wealth of talent

Nothing can be achieved without the talented people who make up each of the Sources ALMA businesses.

Sources ALMA represents a combination of strengths and expertise, bringing out the best in everyone.

The company is founded on the values of high standards in its work, while cultivating simplicity in human relations.

The people who work for the company are referred to as "companions". This term is not without meaning for the company. The company recognises the merits of each individual and is happy to support its employees, sometimes for an entire career. This special relationship also creates a sense of reciprocal obligation and responsibility.

There is a strong sense of belonging to the company and employees are proud to be part of it.

“ **Being a family-owned business is an opportunity, but it's also a huge responsibility. It's an opportunity to take initiatives, to be enterprising. And it's also a huge responsibility, because each and every one of us is an essential link in the chain.** ”

Luc BAEYENS
CEO - Managing Director - Sources ALMA

A unique territorial network

Sources ALMA has a unique territorial and logistical network, with 49 bottling sites across Europe. In addition to the strong local roots of its brands, which help to contribute to the reputation of the towns whose names they sometimes bear, its territorial network makes this business model unique in its field, particularly in France with 35 bottling sites located across the country. The multi-location of our sites has been part of Sources ALMA's strategy for many years and is one of the key strengths of its model.



1.2 A WIDE RANGE OF PRODUCTS

Sources ALMA offers a whole range of high-quality spring waters and natural mineral waters, with a wide variety of compositions to meet everyone's needs.

These waters come from different regions and have specific organoleptic properties. Some waters can therefore guarantee a low mineral intake, suitable, for example, for giving to infants, while others have specific physico-chemical characteristics and naturally provide minerals that are essential for the body to function properly (magnesium, calcium, bicarbonates, sodium).

Sources ALMA also offers flavoured waters, fruit juice drinks and tea-based drinks.

Sources ALMA bottles water and drinks for certain French and European distributors and also co-packs for a number of major players in the drinks sector at some of its sites.

A product range that is evolving to take account of changes in society

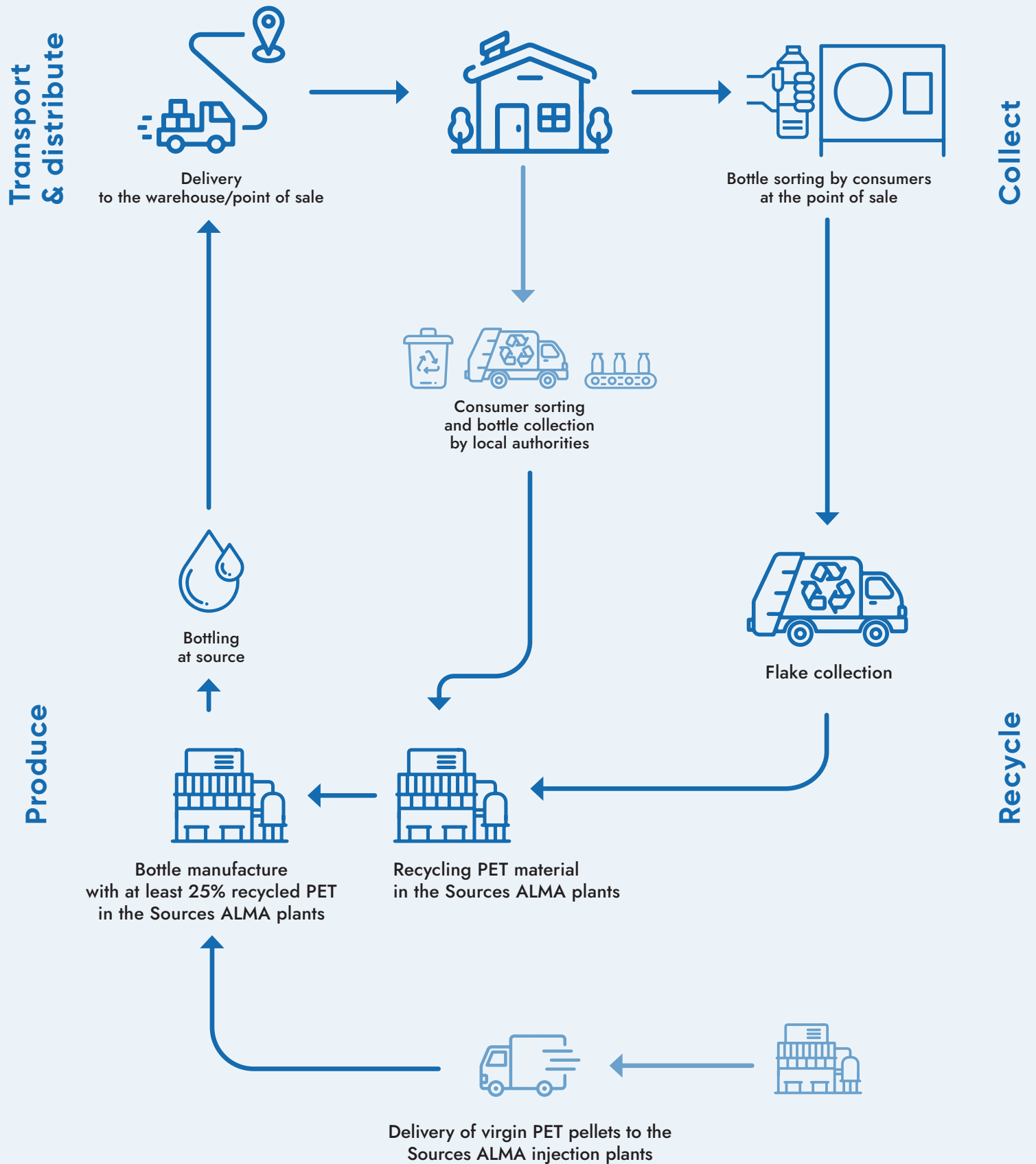
In 2023, Sources ALMA launched a new Cristaline carbonated format in 33 cl cans to diversify its offer and propose formats that meet consumers' expectations while taking into account their purchasing power.

The new can of sparkling Cristaline spring water has been designed for new uses and as an alternative to sugary or alcoholic drinks consumed outside mealtimes.

Sources ALMA is aware of its role in changing consumer habits in line with the new French and European constraints on "single-use" packaging, and is currently developing an 8L fountain format for its Cristaline brand. This large format is a solution to meet the requirements of the French "anti-waste for a circular economy" law, which aims to reduce the amount of household packaging that is put on the market. The 8L fountain was deployed more extensively in 2023. The company is continuing to invest in promoting this product to consumers.



1.3 AN INTEGRATED VALUE CHAIN



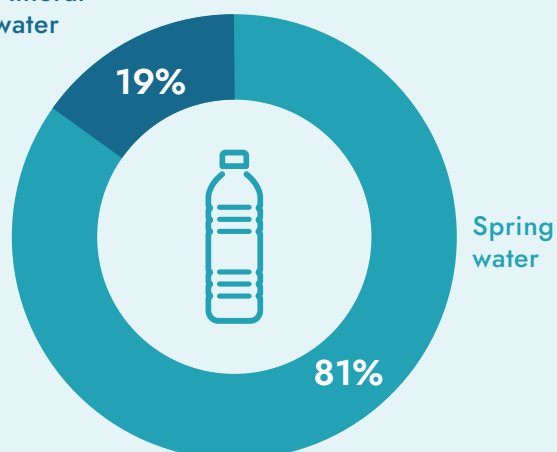
1.4 SOURCES ALMA IN FIGURES

Sources ALMA is a major player in the bottled water market in France, operating in both the supermarket and out-of-home channels. In supermarkets, Sources ALMA is the leading player in terms of volume, with a 45.8% market share in 2023, and in terms of value, with a 28% market share¹.

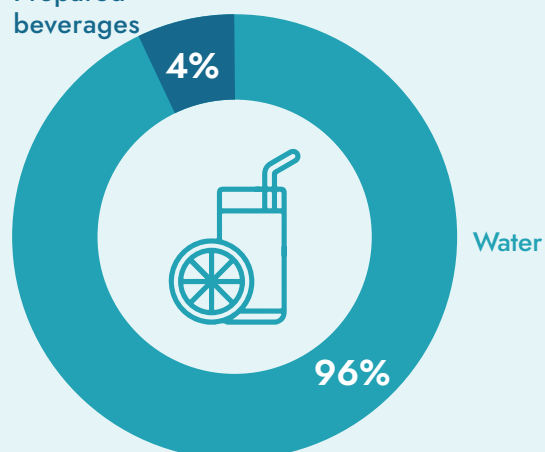
CRISTALINE is the most widely consumed bottled water in France, consumed by more than one in two French households².

Breakdown of sales 2023³

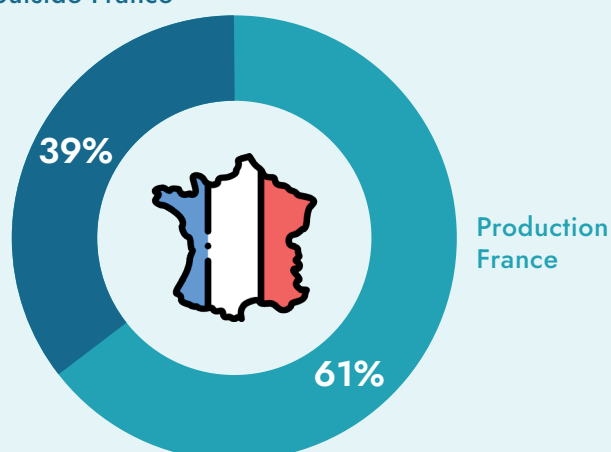
Mineral water



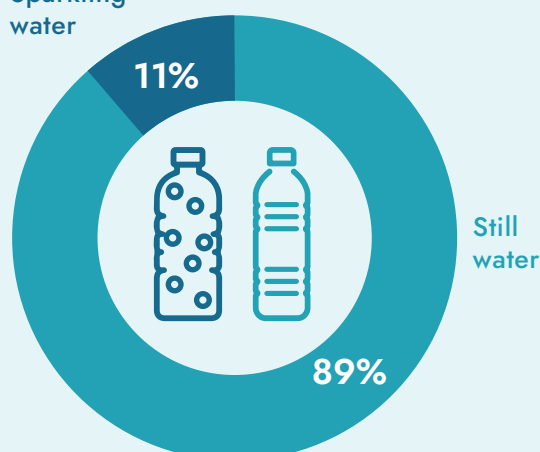
Prepared beverages



Production outside France



Sparkling water



¹ source Circana Annual Total Circuits 2023: HMSM+Proxi+Drive+OwnBrand

² source Kantar - Annual 2023

³ Source internal statistics - Annual 2023



Leader

on the French market
(45.8% market share in 2023)



7 countries

for production in Europe
France, Germany, Belgium,
United Kingdom, Luxembourg,
Italy, Spain



Unique territorial network

35 sites for bottling in France

(49 sites in Europe)



3373

EMPLOYEES



3 units

for recycling



31.4% of rPET

in Sources ALMA
bottles



More than

73 million

bottles collected by collection
machines in 2023



100% of bottles with

caps attached



Rural employment

80% of the sites are located in municipalities
with fewer than 5,000 inhabitants.

2. The Sources ALMA strategy for delivering the best product in the best packaging

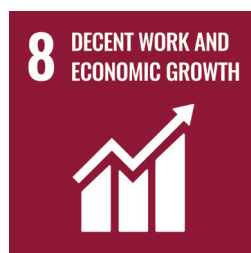
Sources ALMA's mission is to make high-quality, natural, healthy and safe hydration accessible to everyone on a daily basis.

Protecting the environment has always been a major priority for Sources ALMA, which has been committed for over 30 years to the circular economy, eco-design and ambitious reductions in CO₂ emissions at every stage in the life cycle of its products. Environmental issues are essential to Sources ALMA, as nature provides its most precious resource - water - without which life is impossible. Sources ALMA has always made it a priority to protect resources above and beyond regulatory requirements, to ensure responsible abstraction, and to bottle and distribute with the minimum environmental impact. These actions are developed in Part II "Sources ALMA and the Environment".

At the same time, Sources ALMA has been a pioneer in the field for several decades, working to limit plastic consumption and promote the recycling and circularity of packaging.

Sources ALMA has begun its transformation process to fulfil its mission of making healthy, high-quality water available to everyone at an affordable price, produced in good working conditions and with respect for the environment. Against this backdrop, the company has made ambitious CSR commitments, including 10 commitments to quality and the environment. These initial commitments are intended to evolve in a spirit of continuous improvement, and the results for 2023, set out throughout this declaration, bear witness to the momentum that has been set in motion. Sources ALMA has moved up 7 points on the overall ECOVADIS CSR assessment score for 2023. The particularly significant progress made in the areas of sustainable purchasing (see point 1.4 of Part III) and the environment also demonstrates that the Group is making the transition.

As part of its approach, Sources ALMA has identified the Sustainable Development Goals (SDGs) on which it will have a positive impact. Its CSR commitments are directly related to six of the UN's SDGs: No. 3, No. 5, No. 6, No. 7, No. 8 and No. 12.



2.1 10 COMMITMENTS TO QUALITY AND THE ENVIRONMENT

As part of its CSR policy, the company has made 10 commitments to all stakeholders (shareholders, employees, etc.) :



1

High-quality natural spring and mineral waters

2



Preservation and sustainable management of water resources

3



Protecting environmental resources and biodiversity

4



An optimised bottling process

5



A unique logistics network

6



A fully recyclable bottle and cap

7



A specially adapted, eco-designed container that is particularly light in terms of plastic weight

8



More recycling and incorporation of recycled PET

9



Raising awareness of waste sorting

10



Becoming the first 100% circular bottler

2.2 MATERIALITY OF RISKS AND CHALLENGES

Sources ALMA operates in a constantly changing environment and is exposed to risks which, if they materialise, could have a material adverse effect on its business, financial condition, reputation or prospects.

To identify these risks, General Management and the CSR department have set up a process to identify and

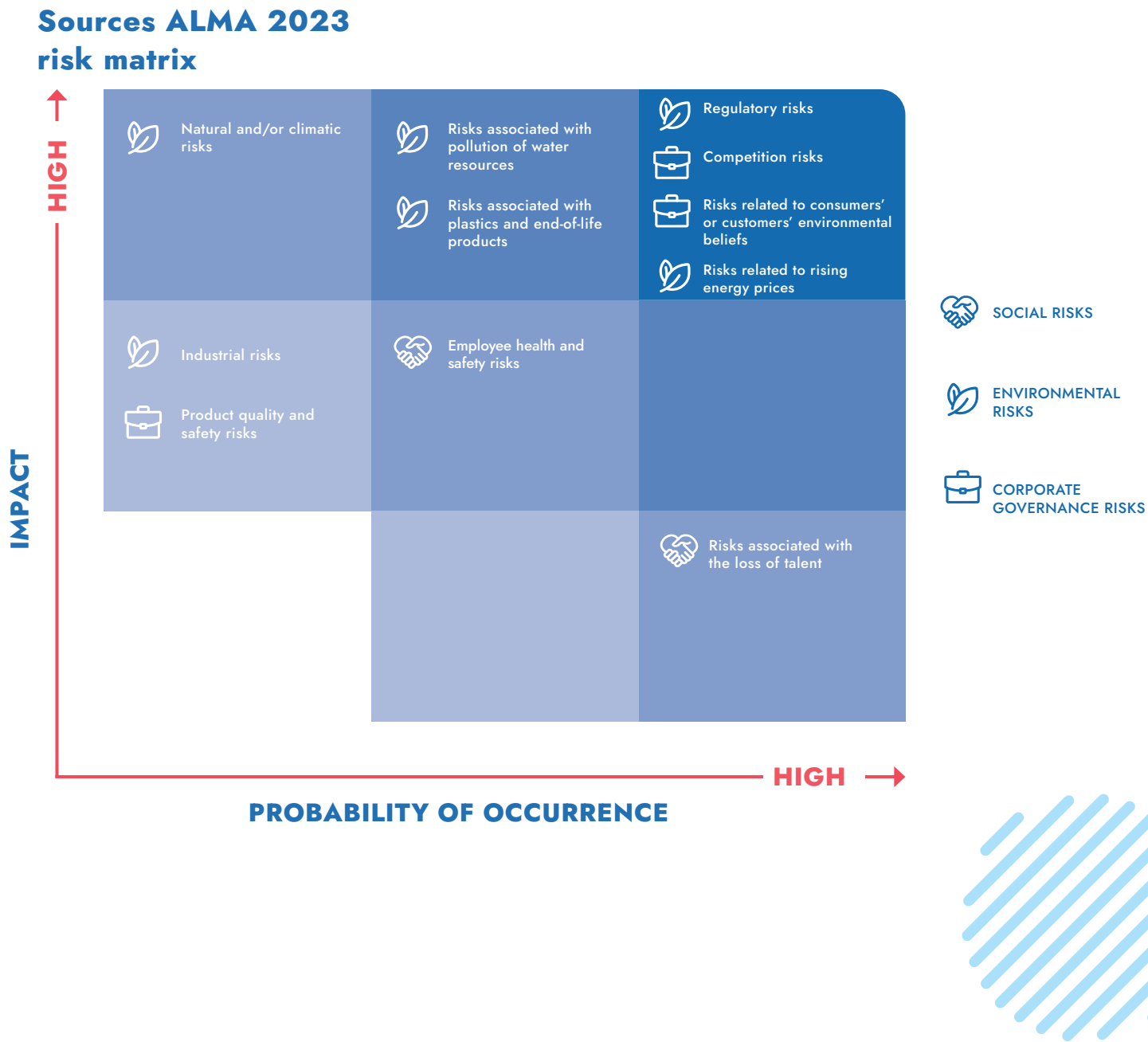
prioritise events that could prevent Sources ALMA from achieving its objectives.

These risk factors can have a dual impact:

- in terms of their negative impact on the business, i.e. on the financial situation and results of Sources ALMA, its image or its prospects;
- in terms of Sources ALMA's relations

with its ecosystem and stakeholders.

Some risks may have a greater or lesser impact on the company, its business or its sales, and the highest impact has been selected by default.



2.2.1 ENVIRONMENTAL RISKS

Water resources pollution risks

The quality of natural mineral water and spring water in its natural state is at the heart of Sources ALMA's concerns. **Its water comes from protected natural springs, whose underground origin and lack of chemical treatment and disinfection preserve their purity, distinguishing them from tap water.**

Any pollution or deterioration in the quality of the groundwater would render the spring unusable and call into question the long-term preservation of water resources, which is the *raison d'être* of Sources ALMA.

Sources ALMA is able to control this risk thanks to the multiple locations of its sites, with reduced abstractions from each source, and its control of the land surrounding its sources. Measures to promote biodiversity have also been identified as a way of preserving the resource.

Risks associated with plastics and end-of-life products

The use of plastic bottles distributed by Sources ALMA and their collection after use by consumers and professional customers appear likely to generate environmental impacts if their end-of-life is not managed.

Managing the end-of-life of packaging is vital because plastic pollution has a major impact on ecosystems. Sources ALMA has been working for many decades to eco-design its packaging, firstly by reducing the weight of bottles and recycling, and then by incorporating recycled material into bottles.

Sources ALMA's reputation is also at stake, as its image could be associated with the unreasonable use of plastic. Sources ALMA is exposed to changes in regulations related to the reduction in the use of plastics, which could severely limit its activity.



Regulatory risks

The safety and environmental laws and regulations governing Sources ALMA are constantly evolving, particularly with regard to the preservation of biodiversity, the use of single-use plastics and the fight against climate change.

This exposes it to the risk of increased compliance costs for its activities in a global context of increasing standards and regulatory obligations, and in particular the increase in eco-taxes on packaging to be paid to eco-organisations.

In particular, changes in regulations on single-use plastics need to be taken into account. France has set itself the target of ending the marketing of single-use plastic packaging by 2040. The circularity of PET and its environmental performance in

water packaging must be recognised. Otherwise, the whole sector could be affected. Sources ALMA has also contributed to writing the sector's roadmap as part of the 3R strategy required by the AGECL law to Reduce Reuse Recycle, by integrating a fourth R, Reintegrate, which is essential to the circularity of PET bottles.

Industrial risks

As with any activity involving water extraction, beverage production, bottling and product distribution, Sources ALMA is exposed to certain industrial safety and environmental issues: fire, explosion, technical failure of installations or their operation.

Even if the activity presents limited industrial risks, any risk of accidental pollution cannot be ruled out.

As with any human activity, this activity is likely to have an impact on the environment, related to greenhouse gas emissions produced during manufacturing and transport.



Natural and/or climatic risks

Like any company, Sources ALMA is exposed to natural and climatic risks, especially as its business, which relies on water resources, is climate-dependent.

To ensure commercial activity, product distribution must be planned and continuous.

These events could also lead to a reduction in the availability of the raw materials needed to package our products, which could have a direct or indirect impact on the company via its suppliers and subcontractors. This could affect the performance of Sources ALMA.

Lastly, many of Sources ALMA's bottling plants are included in departmental emergency plans. The distribution of bottled water is essential in the event of occasional pollution of the mains water supply. In addition, certain sites are designated as Operators of Vital Importance (OVI) because their activity is defined as essential to the life of the nation. As a result, they must always be in a position to provide assistance if the population is deprived of drinking water.



Risks associated with rising energy prices

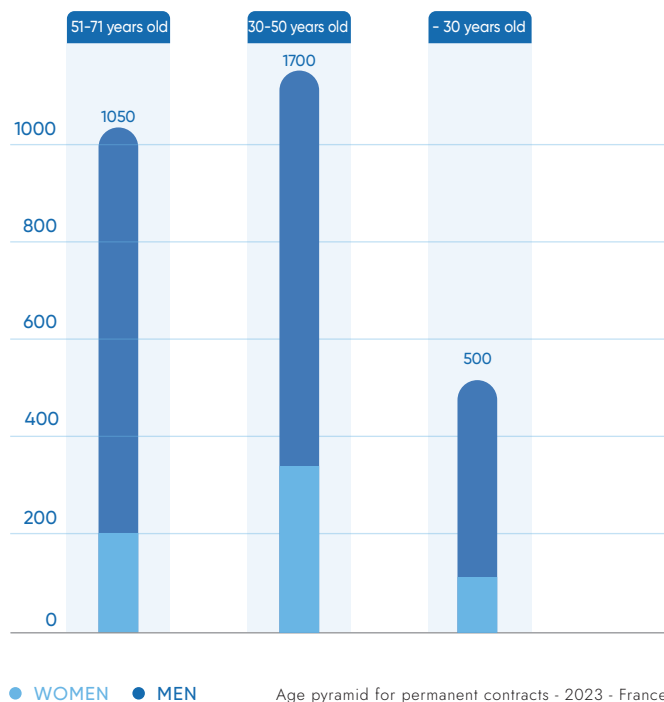
Due to the geopolitical context, Europe experienced an unprecedented energy crisis in 2022, with a sharp rise in energy costs indexed to the price of gas. Sources ALMA's long-term energy purchasing strategy meant that it was only moderately impacted at first, but was then heavily affected. For the first time in 20 years, part of this increase has had to be passed on in the selling price of the Cristaline brand, which has implications for the brand's strategy of offering quality

water at the best price. At present, the market remains very tight and prices very high. In the short term, reducing the use of gas in operations and continuously improving energy efficiency are the preferred ways of tackling this crisis over time.

In the long term, Sources ALMA aims to invest more in the development of green energy, in particular by operating its own renewable energy facilities or by purchasing guarantees of origin.

2.2.2 SOCIAL RISKS

The risk of losing talent



AN AGEING POPULATION PYRAMID

Sources ALMA is exposed to particular risks of talent loss due to an ageing population pyramid. The average employee age is high. Length of service in the company shows how attached employees are to their company, whose heritage and values are a family affair.

If a large number of employees retire at the same time, the company runs the risk of losing its know-how, which could affect its performance.

To address this risk and anticipate the retirement of its employees, Sources ALMA identifies high-potential employees who are likely to take over from those who are due to retire within the next five years.

Sources ALMA provides support for these employees, including any training they may need, in anticipation of this succession.

Safety risks and health in the workplace

Sources ALMA is responsible for the health and safety of its employees at all its sites. It must offer a safe and fulfilling working environment, conducive to a good work-life balance for employees.

Attention is drawn to safety and well-being in the workplace through prevention and safety procedures. Awareness-raising initiatives are also in place, such as the drafting of prevention sheets and posters on the sites.



2.2.3 CORPORATE GOVERNANCE RISKS

Risks associated with consumers' or customers' environmental beliefs

Sources ALMA must anticipate and plan for changes in consumer expectations. As well as expectations in terms of health and quality, consumers are increasingly sensitive to environmental criteria.

Environmental issues influence consumer purchasing preferences, including packaging and recycling, plastics and their image, greenhouse gas emissions and the conservation of water resources. The policy of customers (distributors, businesses or restaurants) or large towns and cities can cause consumers to turn away from plastic bottles.

The company needs to anticipate changes in consumer behaviour, meet consumer expectations and tackle major environmental and societal challenges. It must innovate and integrate a 'circular economy' strategy and a low-carbon trajectory, otherwise its performance and reputation could be affected.



Competition risks

Sources ALMA operates in a highly competitive market that includes major international groups and local players of varying sizes.

This competition could lead Sources ALMA to lose market share and increase its advertising and promotional expenditure to defend its positions, which could have a negative impact on Sources ALMA's strategy and results.

Indirect competition also needs to be taken into account, in the form of the consumption of tap water at home or tap water filtration and/or gasification systems. Bulk sales of filtered tap

water in bottles that can be returned against a deposit are appearing in some organic shop networks, and even in some supermarkets. This indirect competition may be related to the environmental beliefs of consumers, particularly the younger generation, who want to limit their plastic consumption.

Risks related to quality and product safety

Like any food business, Sources ALMA is exposed to product safety and quality issues.

Even if the company takes all the necessary measures to ensure consumer health and safety, it is not possible to rule out all the risks.



Our aim for the coming years is to make high-quality, healthy and safe hydration available to everyone on a daily basis, to respect the environment and good practice, and to create a sustainable local dynamic with short distribution channels and an increasingly circular economy.



Luc BAEYENS
CEO - Managing Director - Sources ALMA







02. Sources ALMA and the environment

1. The Sources ALMA strategy for the environment

Sources ALMA has long been committed to reducing its environmental footprint, and is a key player in sustainable development.

Sources ALMA has been integrating environmental aspects into the design and development of its products for over 30 years. Sources ALMA is committed to pursuing the circularity of its bottles and has set itself the goal of becoming the first 100%

circular bottler. The Group is also committed to protecting water resources (see point 3) and aims to help mitigate climate change by adopting a GHG emissions reduction trajectory by 2025 that is compatible with the 1.5°C target for 2050 (see point 2).

The three pillars of the bottle eco-design approach:

1 The weight of packaging has been considerably reduced, by more than **50%** for the 1.5L Cristaline bottle in 30 years. Sources ALMA bottles are among the lightest on the market.

2 This weight reduction has been combined with **the increased use of recycled plastic** in the manufacture of bottles, resulting in a reduction in the use of virgin plastic and a smaller carbon footprint.

3 The company innovated in 2016 by creating **the first cap that stays attached to the bottle**, reducing the use of plastic and helping to combat discarded waste that doesn't get recycled.



A strategy focused on bottle recycling

Sources ALMA has been using recycled plastic in the manufacture of its bottles since 2009 in order to preserve natural resources. To achieve this, the Group has set up its own plastic recycling plant in France. In 2021, a second recycling site was inaugurated at Saint-Yorre, the first recycling centre to be integrated into a bottling site. In 2023, its third FILAO recycling site, based in Belgium, came on stream. **With this third recycling site, Sources ALMA is now able to recycle the entire volume of bottles that the company sells on the French market in equivalent tonnage.** Sources ALMA manufactures its own recycled plastic for use in its bottles.

In 2014, a further step was taken in Sources ALMA's "bottle to bottle" recycling commitment with the introduction of empty bottle collection machines installed in supermarket car parks, to directly collect post-consumer bottles for recycling in a short circuit and raise consumer awareness of sorting and recycling (see point 4).

The integration of the collection and recycling stages within the company reflects its desire to integrate environmental issues upstream and to commit to a circular and virtuous "bottle-to-bottle" economy.

The circularity of the PET bottle in 10 steps



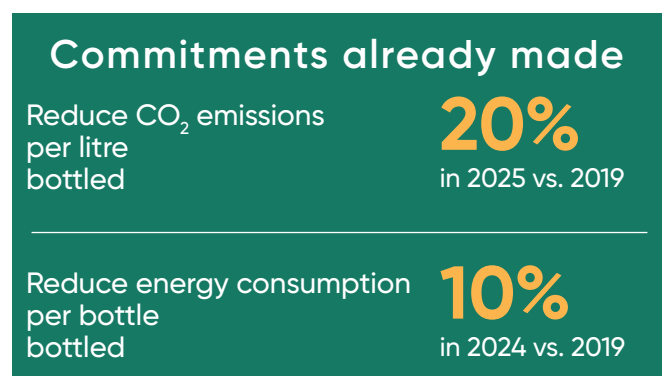
When consumers return the bottles to the collection machines, they are immediately ground into flakes by the machine, avoiding steps 6, 7 and 8

2. Climate change: a challenge already taken on board

2.1 CLIMATE CHANGE MITIGATION POLICY

Sources ALMA has been involved in the fight against climate change for many years, with a development strategy based firstly on making bottles lighter and secondly on recycling and incorporating recycled materials into bottles (see point 4). The eco-design of bottles therefore remains the major lever for decarbonising the business. The entire production tool has been optimised to reduce the bottle's carbon footprint as much as possible.

In 2019, Sources ALMA took the first step by carrying out its first carbon assessment on all its French sites (and its Italian site). The costings and studies have confirmed that the decarbonisation levers chosen to date by Sources ALMA are consistent with its decarbonisation objectives. They have made it possible to consolidate a roadmap to 2023 that formalises the commitments and main guidelines to be followed.

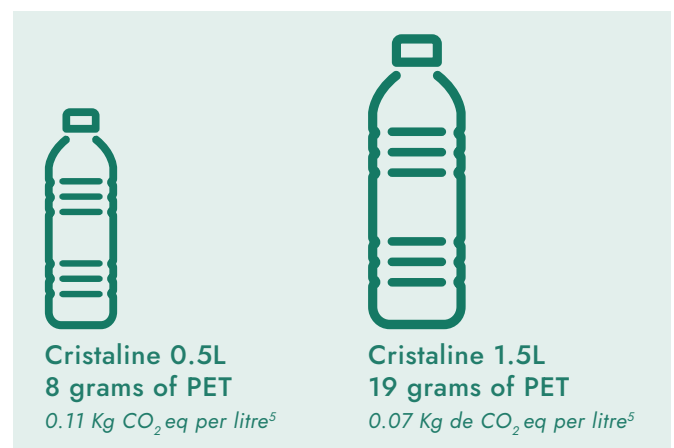


The main decarbonisation levers identified today in the decarbonisation roadmap are:

- Continue to reduce the weight of containers across all product ranges;
- Continue to include recycled PET in all containers;
- Continuing to improve the energy efficiency of our production facilities;
- Improve freight performance and, in particular, develop new rail freight projects.

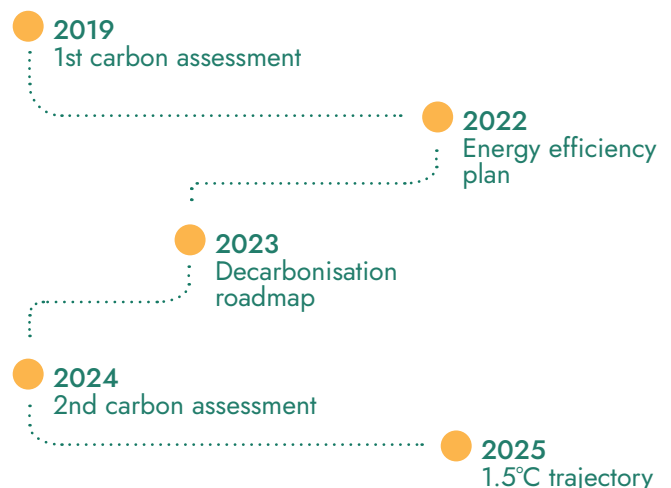
Following this initial exercise, and with a view to continuous improvement, Sources ALMA carried out life cycle analyses on some of its brands in 2022 in order to obtain a more detailed analysis of the environmental footprint.

Sources ALMA identified the impact of the different categories of emissions on the basis of the logistics model. This in turn enabled us to identify reduction levers for each brand and to guide strategic choices to reduce their environmental impact. The Cristaline bottle performs very well in terms of carbon emissions, with a carbon footprint lower than the average for bottles in the sector⁴.



Following its 2nd carbon assessment, Sources ALMA will draw up a carbon trajectory compatible with limiting global warming to 1.5°C by 2050 using the Science Based Targets methodology.

Sources ALMA will have to ensure that the decisions taken are consistent, particularly with regard to packaging reuse as required by the AGEC law, which could considerably increase the carbon footprint of a sector that is highly efficient in terms of packaging circularity and carbon footprint.



⁴ Cristaline LCA, reference year 2021 VS. COMPARATIVE LIFE CYCLE ASSESSMENT OF DIFFERENT WATER CONTAINERS IN France

⁵ Source: Cristaline LCA, reference year 2021

2.2 CLIMATE CHANGE MITIGATION ACTIONS AND RESOURCES

The company has taken steps to reduce its energy consumption and lighten its packaging, integrate more recycled materials and reduce greenhouse gas emissions related to transport by optimising logistics flows.

Improving our carbon assessment

Sources ALMA does not buy carbon offsetting certificates but prefers to act in favour of reducing the bottle's carbon emissions. Sources ALMA has chosen to participate in the creation of carbon sinks through reforestation projects in France, starting with the planting of trees at the Cristaline site in Jandun.

Forests are key to regulating major ecological balances and act as carbon sinks for combating climate change and preserving ecosystems (see point 3.2).



Improving energy efficiency

Sources ALMA has taken steps to improve the energy efficiency of its production facilities and has chosen to develop the use of renewable energy. The company has introduced an energy efficiency plan aimed at reducing its energy consumption per bottle produced by 10% by 2024 compared with 2019. The energy efficiency plan will initially apply to Sources ALMA's French sites, with the aim of combating waste, saving energy, encouraging sustainable mobility and rethinking the way work is organised.

To achieve this objective, a number of energy improvement initiatives have been introduced:

- Installation of variable-speed air compressors;
- Replacement of conventional lights with LED module lights;
- Installation of heat recovery systems to replace the use of fossil fuels or to heat offices, which have been implemented at several sites.

As per the energy saving plan, in 2023 Sources ALMA also continued to gradually replace its shrink-wrapping machines with banding machines in order to reduce its fossil fuel consumption and cut the quantity of plastic used by almost half. Sources ALMA has set itself the target of achieving zero end-of-line shrink-wrapping and has introduced a monitoring indicator for the number of end-of-line shrink-wrapping operations (as a percentage). This indicator is in addition to the two already introduced by the Energy Manager to monitor energy consumption (see 2.3):

- An indicator of energy consumption in absolute terms;
- An indicator of energy consumption per 1,000 bottles to take account of the development of Sources ALMA in new markets.

In 2023, 42% end-of-lines were still using shrink-wrapping⁶.

⁶ This indicator does not include data from the Jessen and Förstina (Germany) sites, which came on stream during the year. This indicator does not include data from Rhönsprudel and Bad Libenwerda

Developing the use of renewable energies

To increase the proportion of renewable energy in its energy mix, Sources ALMA is installing self-consumption photovoltaic panels. In 2023, the new FILAO recycling site in Belgium was equipped with rooftop photovoltaic panels, and other projects to install self-consumption photovoltaic panels were approved for 2024 at the Jandun and Chambon sites.

The electricity consumption used by a range of brands is covered by the purchase of French and regional green electricity guarantees of origin with the aim of promoting the development of renewable energies. These guarantees certify that for each kilowatt-hour consumed, an equivalent quantity of

electricity from renewable sources is produced and fed into the electricity grid near the facilities. This is electricity generated by small French hydroelectric power stations built along rivers using the natural flow of water, without the need for a dam, or by wind turbines or photovoltaic solar power stations. In this way, these different sites contribute to the remuneration of French renewable energy producers.



Raising employee awareness of climate issues

In 2023 Sources ALMA trained the first teams in the Climate Fresk (marketing, packaging and CSR) to raise their awareness of climate issues and identify the first courses of action, both professionally and personally. Raising employee awareness through this tool is a powerful lever for transforming the company's culture and fostering personal commitment among

employees. Raising employee awareness is therefore one of the levers that the company wishes to develop as part of its decarbonisation strategy. Sources ALMA is continuing to roll out the Climate Fresk within its teams and has set itself the target of doubling the number of employees trained in the Climate Fresk by 2024.



Reducing emissions related to transport

Sources ALMA is implementing a number of measures to reduce the carbon footprint associated with transport, including short routes, optimising logistics flows and choosing clean transport.

According to the 2019 carbon footprint, the main sources of emissions are packaging (56%), end-of-life (18%) and transport (18.3%). The majority of transport-related emissions come from downstream transport.

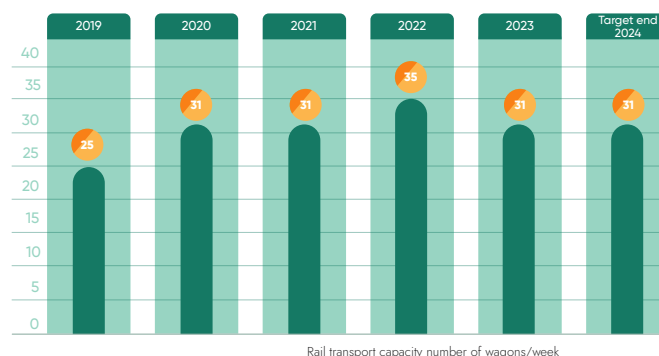
To prevent and reduce transport-related emissions, Sources ALMA has introduced a number of measures that will be continued and developed over the coming years:

- Optimising logistics networks and flows;
- Choosing local suppliers;
- Using alternative fuels instead of diesel B7;
- Increasing the use of rail freight.

As a general rule, Sources ALMA favours energy-efficient modes of transport. Low-carbon modes of transport are being developed (rail and rail), as far as possible with Réseau Ferré de France. **The weekly train service between the Auvergne and Ile-de-France regions helps reduce greenhouse gas emissions by replacing almost 3,600 lorries a year.**

Sources ALMA favours short supply chains and limits the transport of raw materials: the company has chosen to integrate a preform injection workshop at some of its bottling sites, so that bottles can be manufactured entirely on site. Along the same lines, one of the Cristaline sites now makes its own caps.

IN 2024, THE AIM IS TO MAINTAIN OR DEVELOP WEEKLY RAIL CAPACITY

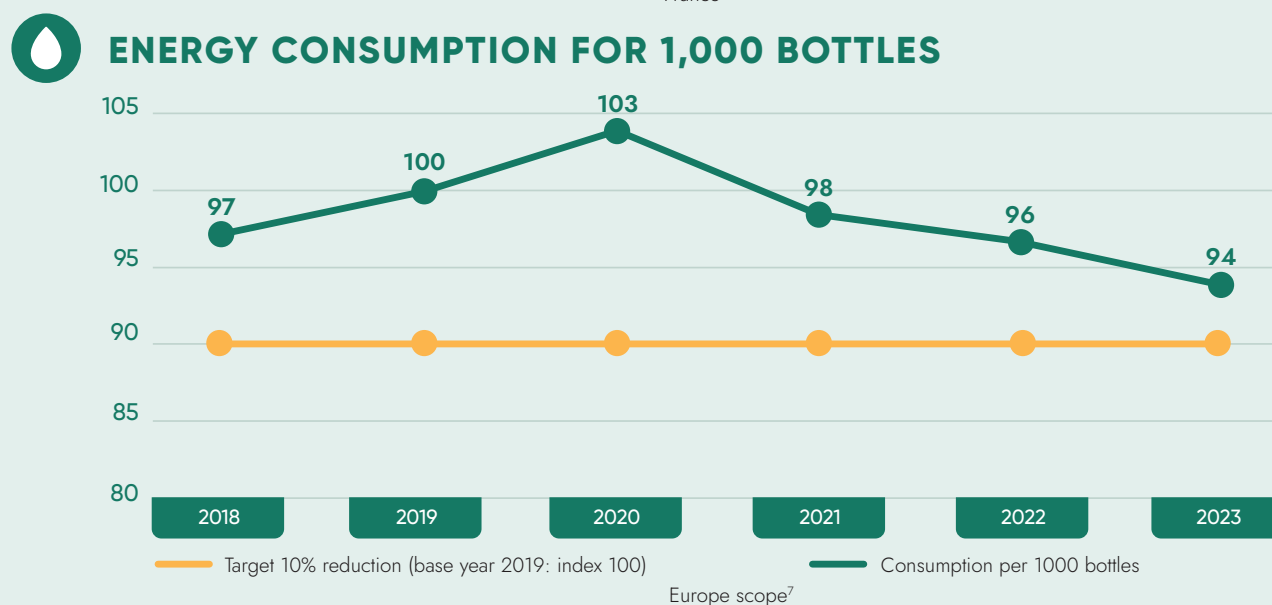
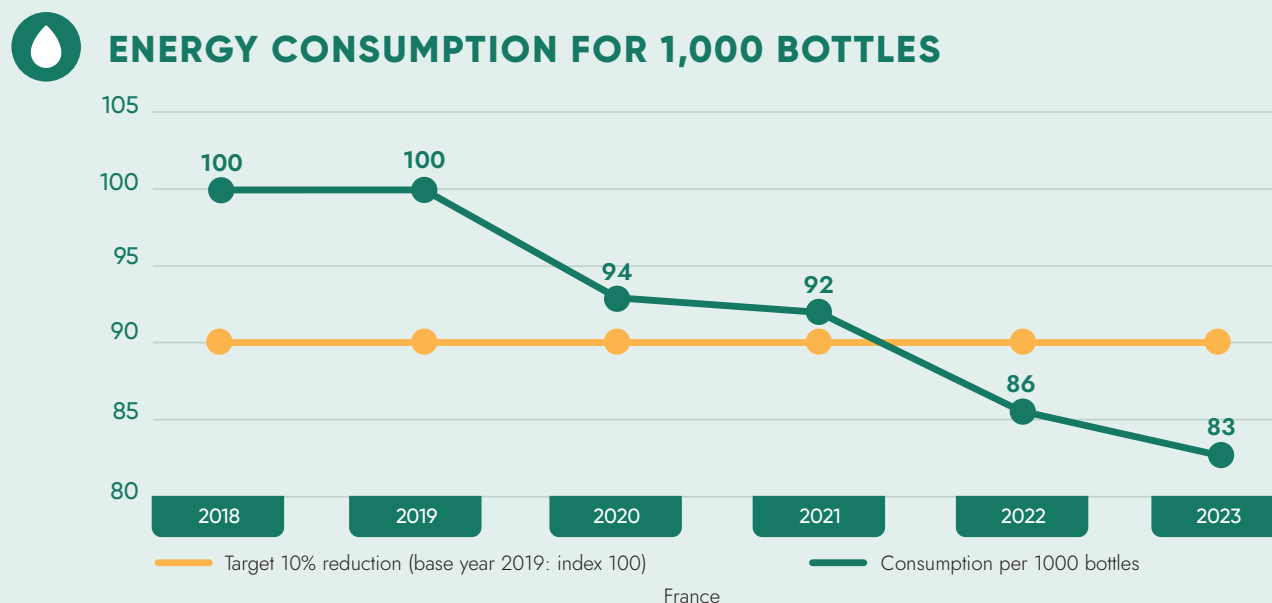


2.3 OBJECTIVES AND INDICATORS RELATING TO CLIMATE CHANGE MITIGATION

The actions implemented have resulted in a reduction in energy consumption at constant scope.

Objectives	2023 milestone
Reduce energy consumption for 1,000 bottles by 10% by 2024 (base year 2019)	Reduction of 16.9% in France and 5.4% in Europe (see chart below)
Reduce CO ₂ emissions per litre bottled by 20% on the 3 scopes by 2025 vs. 2019 in France	2nd carbon assessment in progress
Target of zero end-of-line shrink-wrapping by 2035.	42% of lines are still shrink-wrapped

Below is a breakdown of energy consumption in France and Europe in 2023.



⁷ This indicator does not take into account consumption at the Jessen, Forstina (Germany) and FILAO (Belgium) sites, which are due to come on stream over the course of the year. This indicator does not take into account consumption in Bad Libenwerda (Germany).



3. Water resources

3.1 THE WATER CONSERVATION POLICY

Water is the main component of Sources ALMA's business. Our business is not just about bottling, but also about taking steps to preserve and protect water resources, both to ensure their long-term survival and to guarantee their purity and quality.

Sources ALMA is committed to respecting the abstractions authorised by the prefectoral decree. These authorisations are established on the basis of hydrogeological studies, and confirmed following the feedback from a hydrogeologist approved by the State.

The level of the deep aquifers exploited is monitored daily by Sources ALMA. Abstractions and their compliance with the prefectoral decree are subject to annual checks by the State's environmental services.

The Sources ALMA model, based on the multi-location of its sources, is designed to limit the amount of water taken from each source. Sources ALMA is committed to limited and responsible water abstraction that never exceeds the capacity of the resource.

As a bottler of natural mineral water and spring water, the water abstracted by Sources ALMA is intended to be used for bottling. The current bottling process is perfectly optimised using the latest generation equipment (with no water loss) and is regularly maintained to ensure that 100% of the volume abstracted is actually used*.

In addition to a model designed to ensure sustainable management of water resources, the company is taking action to protect and preserve water resources and biodiversity in its own operations.

***1L extracted
FOR
1L used**



3.2 ACTIONS AND RESOURCES RELATED TO WATER RESOURCES

Multi-location of sources

The distribution of the 20 Cristaline sources in France (23 sources in Europe) encourages limited, responsible and carefully-considered abstraction, controlled by the State services.

This multi-location of sources promotes local economic development. It also makes it possible to limit the number of kilometres that Cristaline bottles have to travel, and consequently CO₂ emissions (see point 2.2), as well as to better manage industrial or natural risks that could penalise a site's activity, by maintaining commercial activity from another bottling site.



Sustainable water management

Natural spring and mineral waters are bottled directly from the source and undergo no disinfection treatment. The bottling process avoids water losses caused by the various stages of transport and treatment for the drinking water supply network. For several years now, Sources ALMA has been investing in modernising its equipment to reduce its water footprint. On average, Sources ALMA uses around 1.5 litres of water to bottle 1 litre of water (bottling, cleaning and disinfecting production equipment, etc.). Sources ALMA carries out regular inspections of its water abstraction facilities and pipes to ensure that they are in good working order and well maintained. These diagnostics,

combined with the efficiency of the bottling process using the latest available technologies, help to improve energy consumption and reduce water consumption.

Protecting water resources through actions to promote biodiversity

Sources ALMA controls the land around its sources in order to protect each source from any impact from industrial or agricultural activities that could affect the quality of the resource over time. The result is the creation of natural areas where flora and fauna are preserved.

In 2018, as part of its BeeOdiversity support, Sources ALMA set up beehives on some of its impluviums, to help preserve bee colonies, whose population is in very sharp decline. Supported by experts in ecological engineering, Sources ALMA checks the environmental quality of its "catchment area" (impluvium) by analysing the pollen produced.

The beehives installed to help monitor environmental quality and biodiversity are an indicator of the long-term preservation of water resources.

In 2023, the company did not increase the number of beehives, but continued to monitor and analyse the sites already equipped with hives. BeeOdiversity's support since 2018 has enabled data collection, which will be exploited through specific actions in the coming years. In particular, it has identified the sites where action needs to be taken to improve the quality of the impluvium. In 2023, fruit trees were planted on one of the sites benefiting from this support. Sources ALMA wants to continue the programme and equip more sites. In addition, other actions are planned to protect biodiversity, including agreements with farmers and local authorities to develop environmentally-friendly practices.



3.3 RESULTS IN 2023

Monitoring water consumption in relation to production shows a clear drop in water consumption since 2018.

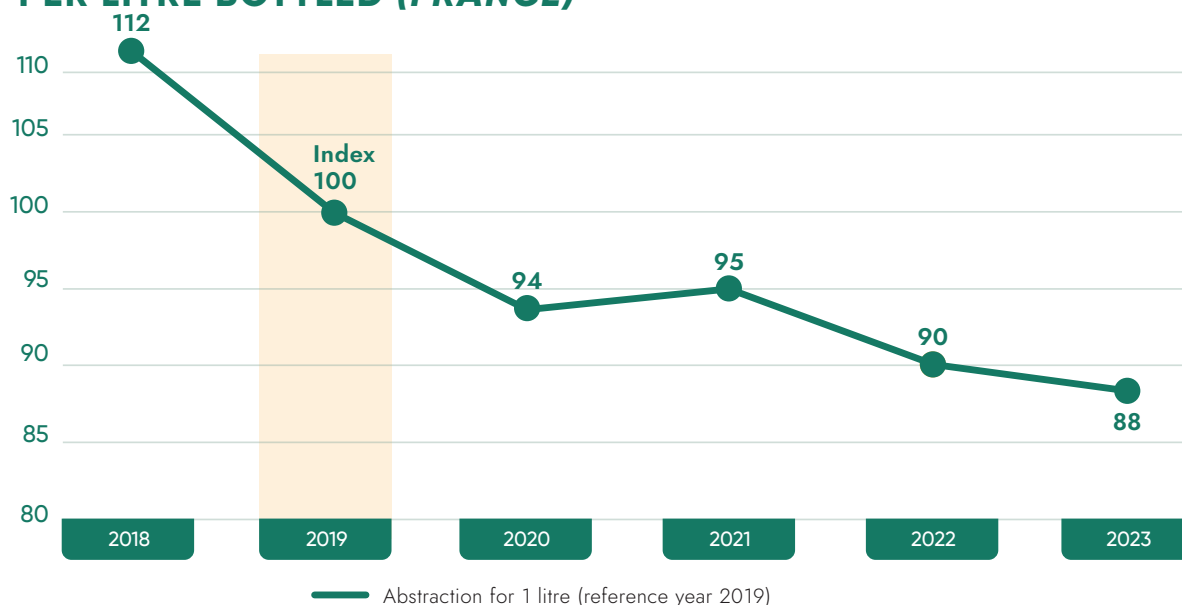
**20% less
water
consumed**

for all the Group's activities,

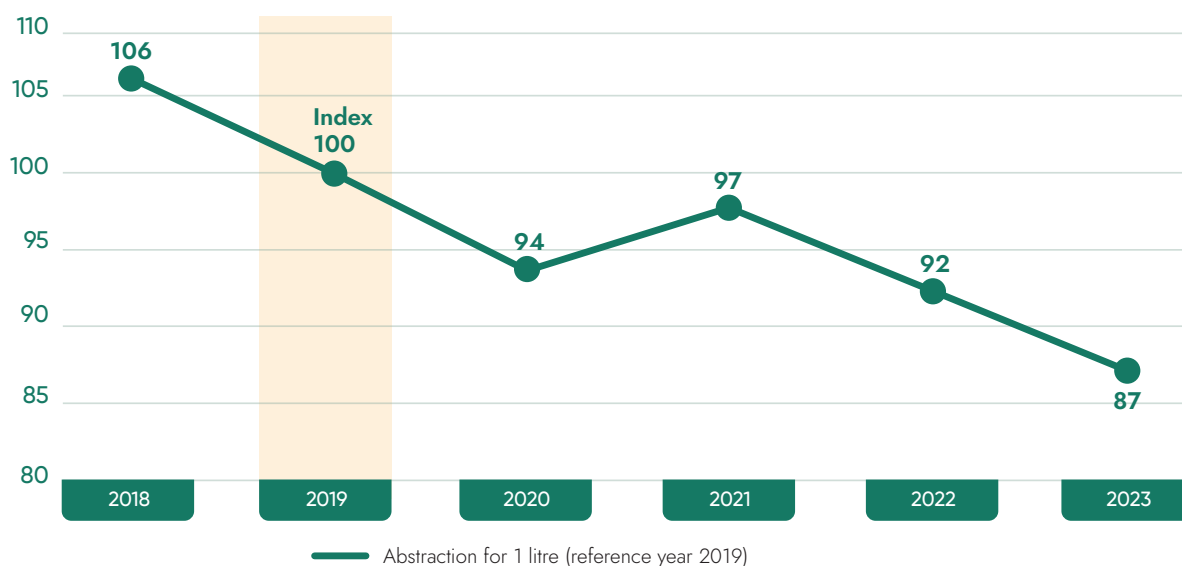
**16% less
across activities
in France**

already more efficient in terms of
water consumption than in 2018.

WATER ABSTRACTION PER LITRE BOTTLED (FRANCE)



WATER ABSTRACTION PER LITRE BOTTLED (EUROPE⁸)



⁸ This indicator does not take into account consumption at the Jessen, Forstina (Germany) and FILAO (Belgium) sites, which are due to come on stream over the course of the year. This indicator does not take into account consumption in Bad Libenwerda (Germany).

4. Moving from a linear to a circular “bottle-to-bottle” economy

4.1 ACTIONS RELATED TO THE USE OF RESOURCES

Saving resources by making packaging as lightweight as possible

With a view to eco-design, Sources ALMA is further developing all its products, aiming to lighten the weight and reduce the use of virgin materials. For example, the Cristaline 1.5L bottle uses on average 26% less plastic than competing national brands (Weighing carried out in January 2023 by a court commissioner, calculations based on the weight of 1.5L and 50cl bottles of still water from national brands sold in supermarkets in 2022, according to IRI).

“ With the same quantity of PET, CRISTALINE produces around 4 bottles, while its mineral water competitors only make 3! ”

Luc BAEYENS

CEO - Managing Director - Sources ALMA

Sources ALMA optimises packaging components through responsible purchasing and manufacturing choices, resulting in:

- removal of colours and prints from sleeves;
- the replacement of shrink-wrapping machines with banding machines to consolidate pallets before transport: this eliminates the consumption of natural gas and reduces the quantity of plastic used by almost half;
- reduction or elimination of dyes in preforms;
- a limited number of cap colours.

Use of recycled materials to preserve Non-renewable resources

The bottles are made on site at the bottling plants, thereby avoiding the need to transport empty bottles upstream (see point 2.2). They are made from recycled PET. This resin is 100% recyclable for the same use, thereby contributing to a virtuous cycle of reusing materials after recycling.

PET effectively gives the bottle several lives. Once sorted by the consumer, the collected empty PET bottle is recycled. It can be used to manufacture new bottles in a 100% circular economy.

In 2023, the preforms manufactured in the Sources ALMA injection workshops were made with, on average, 31.4% rPET⁹. Some bottles even contain up to 100% recycled material in the preform, representing a 26% improvement on the 2022 figure. The percentage of recycled PET in bottles is both an indicator for meeting regulatory requirements and a way of reducing CO₂ emissions and saving non-renewable resources.



INCLUDE 25% RECYCLED PET IN WATER CONTAINERS BEFORE 2025

The company's ambition is to be ahead of European regulations on the incorporation of recycled materials, which set the rate at 25% by 2025 and 30% by 2030¹⁰. The Sources ALMA timetable may be adjusted to take account of the increase in the rate of collection for recycling in France.



31.4% of rPET⁹
in 2023

⁹ This does not apply to caps and labels as they are not made of PET.

¹⁰ In compliance with Directive 2019/904 on the reduction of the environmental impact of certain plastic products, this percentage takes into account the cap and label

Integrate upstream in PET plastic recycling

Since 2009, Sources ALMA has been using recycled PET (rPET) in the manufacture of its bottles in order to preserve natural resources. This rPET has been manufactured in France at its own ROXPET recycling plants in Lesquin (Nord) and Saint-Yorre (Allier) since the end of 2021.

ROXPET converts post-consumer crushed clear PET bottles from the collection bin into food contact quality rPET (recycled plastic) granules. These granules are then used in the preform injection workshops to manufacture future bottles for mineral water.

The commissioning of the ROXPET Centre at Saint-Yorre has enabled Sources ALMA to double its production capacity and increase the rate of incorporation of food contact quality rPET in the manufacture of its bottles.

This is Europe's 1st integrated recycling-

to-bottling centre, incorporating on the same site, the manufacture of rPET, the injection of bottle preforms (future bottles), the blow moulding of preforms into bottles, and the bottling of water. The integration of the recycling stages within Sources ALMA reflects a desire to integrate environmental issues upstream and a commitment to a circular and virtuous economy, "from bottle to bottle".

The year 2023 was marked by the inauguration of FILAO, Sources ALMA's third recycling unit, located in Couillet (Belgium). As a partnership between Sources ALMA and Veolia, FILAO's mission is to manufacture flakes and recycle them into food contact quality rPET granules using drinks bottles collected in Belgium.

This is done at five strategically located sorting centres in Belgium, to reduce the need to transport the packaging that is collected. The main example is the VALTRI sorting centre, located opposite the FILAO recycling plant. It enables the FILAO plant to be supplied with bottle bales virtually without transport. The recycled PET granules are then used in preform injection moulding workshops to make new bottles for the future.

Sources ALMA is committed to bottle circularity, with the aim of being able to recycle 100% of the bottles (in equivalent tonnage) put on the French market under its brands by 2025, thanks to its three recycling units.



FILAO was inaugurated on 20 September 2023 in the presence of the Secretary of State for Recovery and Strategic Investment, Thomas Dermine, and the Walloon Ministers for the Environment and the Economy, Céline Tellier and Willy Borsus.



Collecting packaging and encouraging sorting

Sources ALMA aims to enhance the circularity of its packaging by setting up a unique circular economy dynamic. For several years now, Sources ALMA has been committed to increasing the performance of its packaging collection and recycling rates through the Extended Producer Responsibility (EPR) system, which finances the selective collection of packaging.

In addition, since 2014 Sources ALMA has been promoting the collection and recycling of clear PET bottles by installing collection machines in hypermarket and supermarket car parks to raise awareness of the need to sort and recycle.

The bottles collected by the machine are crushed directly into flakes for recycling at the nearest recycling plant owned by Sources ALMA. The flakes are transformed into recycled PET of food contact quality, which is then used to manufacture new bottles in-house.



4.2 WASTE PREVENTION AND MANAGEMENT INITIATIVES

Sources ALMA collects plastic and materials from raw materials packaging for recycling, as well as waste generated on production lines. PET is collected and compacted for internal recycling.
All other waste is sorted, categorised and compacted by material for recycling or reuse.

A solidarity cap to fight against littering

Sources ALMA actively fights against littering and discarded waste in order to preserve biodiversity. As such, the company is a member of the "Gestes propres" association, which runs national campaigns to prevent littering and discarded waste. Sources ALMA is involved in developing specific awareness-raising campaigns on drinks containers.

In the same vein, Sources ALMA has created the "snap click" cap, a cap that stays attached to the bottle, consumes less plastic and doesn't get discarded in nature.

This innovation illustrates the company's commitment to preserving biodiversity: to considerably reduce the dispersion of plastic bottle caps in the environment.

This eco-design innovation was initiated in 2016 by Sources ALMA and required major changes to production tools. All our partner customers have gradually embraced this environmental innovation, and have duplicated the "snap click" system. Since December 2020, the solidarity cap has also appeared on bottles of sparkling water. Sources ALMA was also the first company to launch an innovation of this kind on the soft drinks market. The challenge in this category was more complex than for still drinks, due to the gas in the bottle.

In 2022, the caps on flavoured drinks and juices were also attached to the bottle.

The caps can now be systematically sorted with the bottles, which improves

the cap recycling rate. This initiative inspired the European Union, which required caps on all single-use plastic drinks to be attached to containers from July 2024 (article 6.1 of directive (EU) 2019/904).



BY 2023, 100% OF LINES WILL HAVE BEEN ADAPTED TO ACHIEVE 100% ATTACHED CAPS.

4.3 OBJECTIVES AND INDICATORS RELATING TO THE USE OF RESOURCES

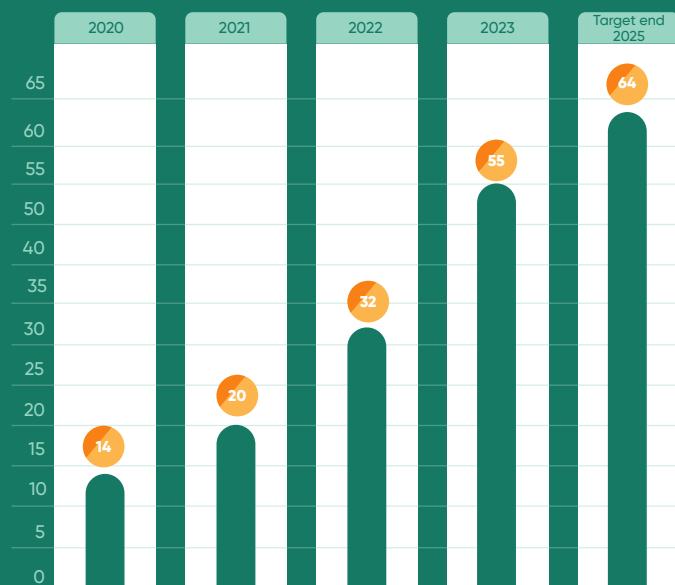
The actions implemented have enabled us to continue to improve our performance in terms of the circular economy.

Objectives	2023 milestone
25% recycled PET in water containers before 2025	The preforms manufactured in the company's own injection moulding workshops were made using, on average, 31.4% rPET in 2023
Tripling its internal recycling capacity by 2025 vs. 2021	Internal recycling capacity has doubled compared with 2021
All still and sparkling water lines for the French market are equipped with the attached cap system	100% of lines have been adapted to achieve 100% attached caps
More than 200 machines in operation by 2023	204 collection machines installed
Exceed 60 million bottles collected per year by 2023	Over 73 million bottles collected by 2023 Over 313 million bottles collected since the project began

Sources ALMA's recycled plastic production capacity is an indicator for anticipating and planning for the risks associated with single-use plastics and regulations. Today, this indicator takes into account the investments that have been made on the lines to increase Sources ALMA's recycling capacity. This indicator therefore reflects the theoretical production capacity of recycled material by all Sources ALMA plants since the investments made. Every effort is being made

to ensure that the new units reach their maximum annual recycled material production capacity. As a result, actual production in a given year may differ from theoretical capacity when new production lines come on stream.

RPET MANUFACTURING CAPACITY IN THOUSANDS OF TONNES (EUROPE)

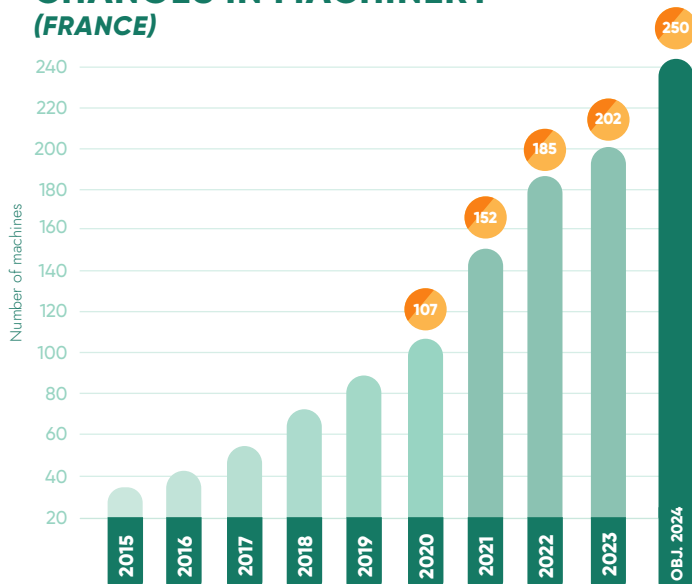


Recycling PET ourselves, as locally as possible, allows us to have total traceability and a high standard of quality in terms of the specifications for recycled plastic, which is approved for contact with foodstuffs, that we use in the manufacture of our bottles. Today, for the Cristaline brand, we are able to recycle the equivalent in tonnes of the bottles we put on the market.

Luc BAEYENS
CEO - Managing Director - Sources ALMA

By 2023, 17 new collection machines had been installed, giving a total of 202 machines since the start of the project. The number of machines used to collect PET plastic bottles and the number of bottles collected are indicators of Sources ALMA's commitment to managing product end-of-life.

CHANGES IN MACHINERY (FRANCE)



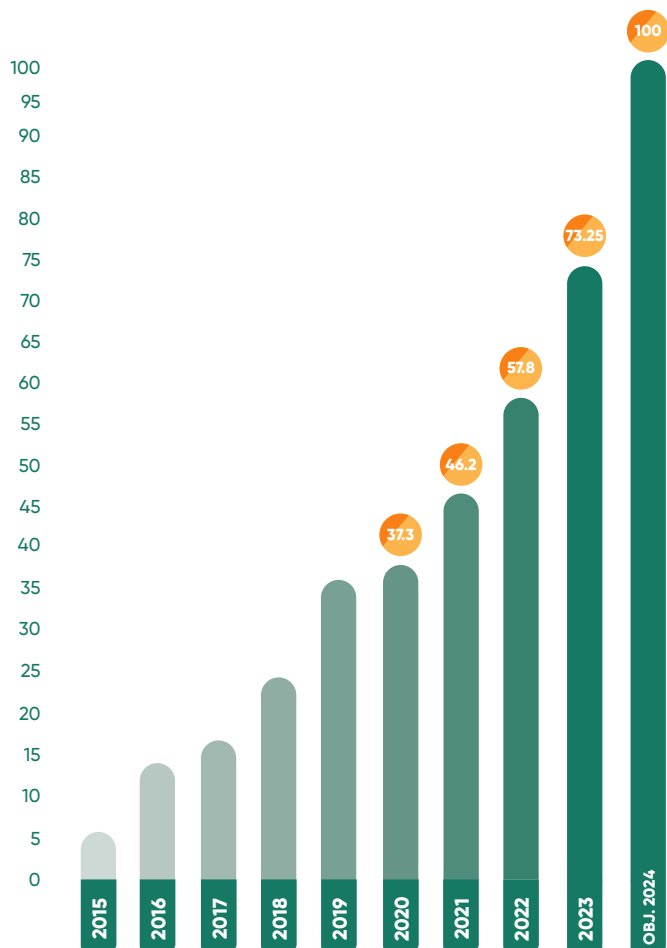
**OBJECTIVE ACHIEVED IN 2023:
EXCEED 200 OPERATIONAL
MACHINES**



**THE AIM IS TO
EXCEED 250
MACHINES BY 2024.**

OBJECTIVE ACHIEVED IN 2023: EXCEED 60 MILLION BOTTLES COLLECTED PER YEAR

COLLECTIONS IN MILLIONS OF PET BOTTLES (FRANCE)



In 2023, 73,250,000 bottles were collected, for a total of 313,800,000 bottles collected since the start of the project.



THE AIM IS NOW TO EXCEED 110 MILLION BOTTLES COLLECTED PER YEAR BY 2025.



03. Sources ALMA: our people

1. Human resources policy

The well-being of our employees at work is at the heart of the company's concerns. It is a source of commitment and, as such, essential to the company's performance in the medium and long term.

Sources ALMA is committed to developing a social and human policy that reflects its values and business model. As a player in the bottled water sector, the company's strategy is based on strong regional roots, with a portfolio of regional brands that contribute to the reputation of the town or city in which the sites are located. The local social employment

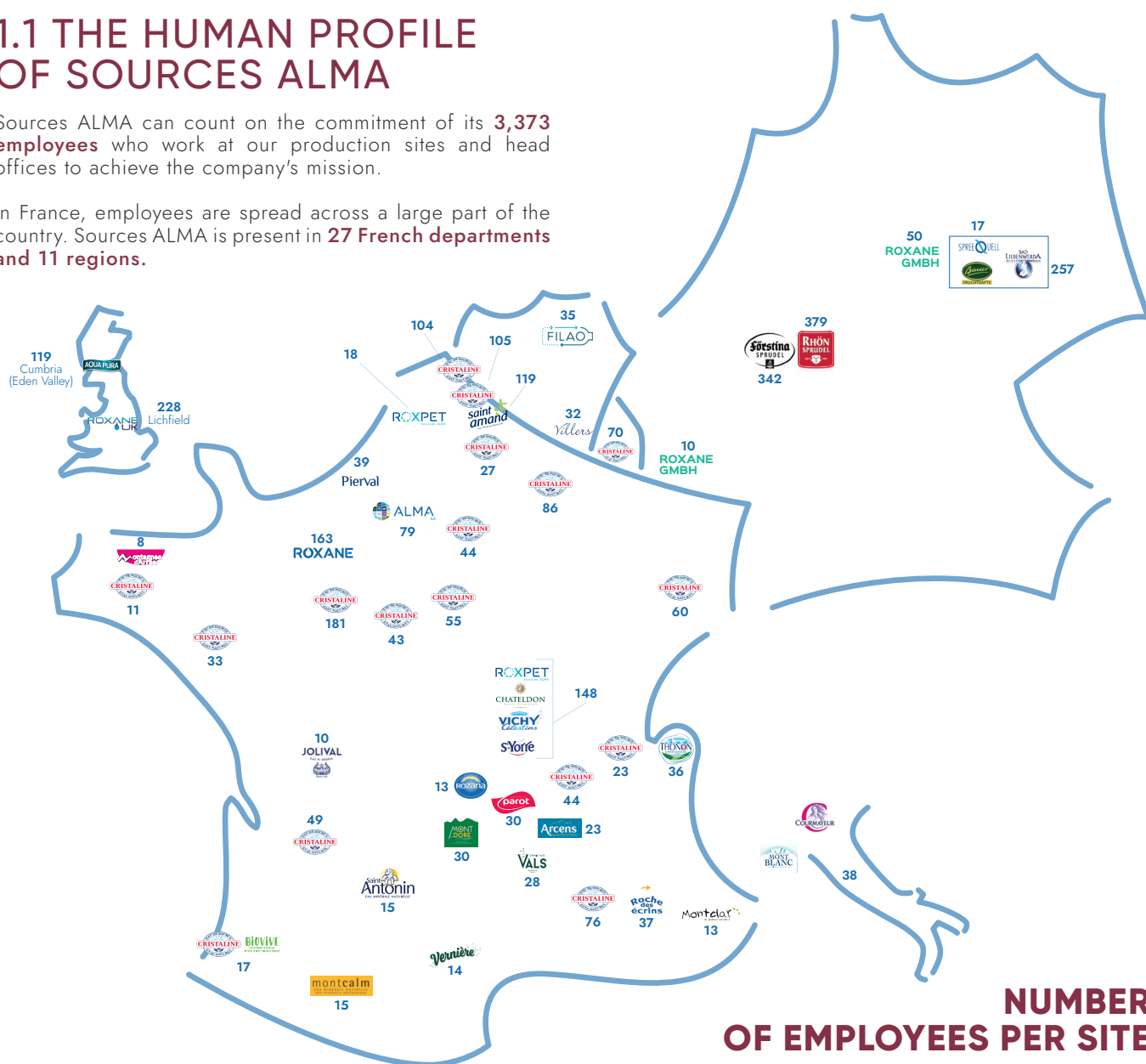
policy is therefore an important strategic lever and a means of forging links with the regions. This link is a source of attachment and commitment for employees, who are proud to be part of the company.

Respect for people, fair working conditions and health and safety at work are the priorities of Sources ALMA's social strategy.

1.1 THE HUMAN PROFILE OF SOURCES ALMA

Sources ALMA can count on the commitment of its **3,373 employees** who work at our production sites and head offices to achieve the company's mission.

In France, employees are spread across a large part of the country. Sources ALMA is present in **27 French departments** and **11 regions**.



1.2 EMPLOYEE RELATIONS AND WORKING CONDITIONS

A professional mobility policy

Sources ALMA's social model is based on capitalising on the experience and expertise of its employees.

Sources ALMA offers its employees who have the desire and skills to do so, the opportunity to move up the career ladder or broaden their skills when the opportunity arises. Business development, particularly in the UK and Germany for 2023, and increased recycling have opened up new career opportunities for some employees. The company's geographical expansion has meant that employees have had to move to new sites in order to introduce new working methods and pass on Sources

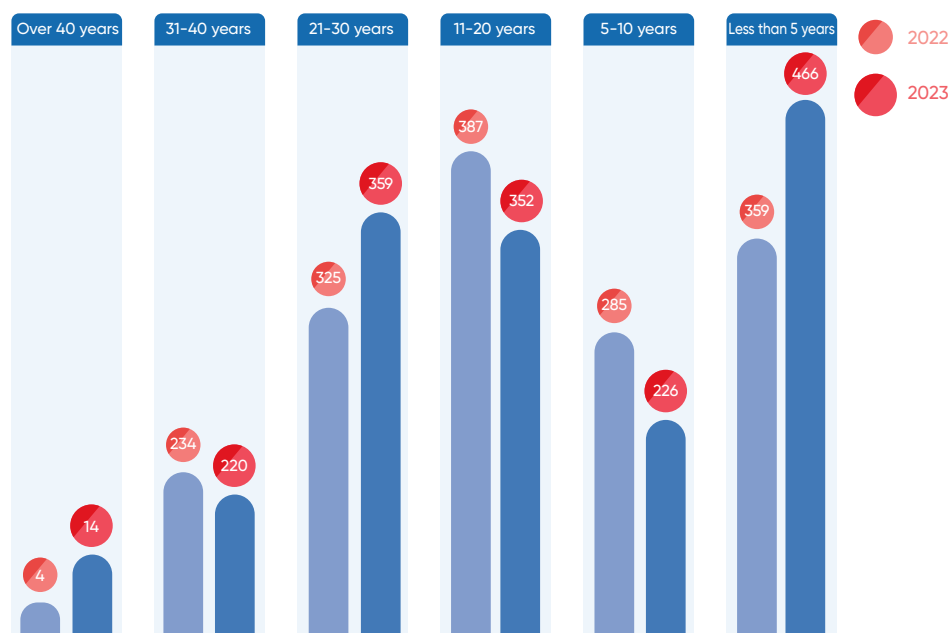
ALMA's know-how. Internal mobility provides skills development and long-term access to promotion.

As a result, the management of our sales teams is promoted from within. Similarly, the vast majority of our production sites are under the responsibility of Plant Managers. Some of them started their career with the company as operators.

This reflects the commitment of a loyal and passionate team, with 60% of the workforce on permanent contracts at the end of 2023 having been with the company for more than 10 years, driven by the 'in-house spirit' and

the employees' attachment to a family business.

The emphasis is on human contact. Sources ALMA's aim is to have employees who feel at home in the company. Employees have the opportunity to put forward ideas for improving their workspaces.



Length of service for permanent contracts - 2023 - France



have been with the company
for more than 10 years



Recruitment, students and recent graduates

Recruitment practices aim to cover needs that are not met by internal transfers and promotions. To meet the company's new challenges and cope with retirements, Sources ALMA is deploying a range of effective recruitment methods, either in-house or through recruitment agencies and temporary employment agencies.

The seasonal nature of our business means that we recruit large numbers of seasonal and temporary workers.

Against a backdrop of growing attractiveness, the company continues to give priority to work-study programs with a view to a permanent contract at the end of the course. This approach gives young talent a chance. Hiring a junior after graduation is one of the company's key aims to help attract talent and deal with recruitment difficulties for profiles where there is a shortage of talent.

Sources ALMA helps to integrate young people into the workplace: whenever possible, the company offers its talented work-study students a permanent or non-permanent contract at the end of their studies.

By 2023, the company had trained 57 young people on vocational training and apprenticeship contracts, particularly in maintenance. Every effort is made to integrate work-study students. The aim is to invest so that periods of work experience in companies provide young people with practical experience and useful analytical support for their studies. Young people learn more about the profession and the company. It's an approach that leads to skilled employees and improved company performance, with future employees trained and capable of taking on new projects.

Young people can rely on a system built with the company, based on everyone's short- and medium-term expectations. Young people are also invaluable when they bring a fresh perspective and inject a new dynamism into teams.

The company is committed to integrating new employees. For example, new sales personnel receive support as soon as they are recruited, and a booklet is distributed to them, along with a video on safety instructions.

Attractive remuneration

General increases in base pay (France) have represented at best 11.20% for the lowest salaries (e.g. base pay of €1,900) over the last two years.

For 2023, these increases have been expressed as a percentage, representing an increase of more than 4.30% for the lowest salaries (e.g. based on €1,900).

Employees are involved in the company's economic performance, with the aim of giving them a sense of responsibility, motivating them and attracting candidates.

Numerous bonuses and additional incentives are awarded within the company, enabling most employees, particularly blue-collar workers, to benefit from an attractive level of remuneration that is in line with local standards.

Continuing these efforts, eligible employees received a purchasing power bonus of up to €2,000. The amount has doubled in 2023 compared with the previous year.

Training in support of employee development

Sources ALMA adopts a proactive policy of training its employees, both by passing on the knowledge of its most experienced staff and through specific training courses. Training is a real lever for business performance and development. It enables us to continuously increase the expertise, skills and professional effectiveness of our employees and to adapt to change.

Through training, Sources ALMA aims to meet the skills development needs of all its employees, in particular by supporting mobility.

Sources ALMA contributes to the financing of ongoing training for its staff and jobseekers through an annual contribution to vocational training and work-study training.

Training may also be offered depending on the position and the needs expressed by employees, particularly during performance reviews with their manager.

The financial investment in training is combined with constant, high-quality in-house support for employees in developing their skills.

In 2023, this support for employees continued to focus on integrating new recruits, particularly those on work-study courses. They are trained by their tutor to meet the company's needs, particularly in the field of industrial maintenance, where there is a real shortage.

Maintenance technicians play an active role in the smooth running of production. Staff who retire therefore need to be replaced, having first passed on their know-how.

Sources ALMA is working to improve the quality of support for this human capital, by encouraging the transfer and acquisition of rare skills.



Organisation of work

In keeping with its values, Sources ALMA is committed to constructive and open dialogue with its employees. The Human Resources department is responsible for implementing this policy, which ensures better coordination between the company's economic needs and social realities.

The company is pursuing its strategy of concluding agreements that combine a relevant organisational dimension with a dimension based on employees' personal expectations.

Sources ALMA is a company that listens and cares about the balance between personal, family and professional life.

It ensures that its employees' rest periods and holidays are respected.

Sources ALMA also wishes to reaffirm the importance of the proper use of IT tools. The company fosters harmonious working practices conducive to an efficient, high-quality working environment.



A socially-minded approach

Sources ALMA benefits from strong employee loyalty, fostered by the proximity of its managers. The company continues to uphold its founding values: high standards, simplicity, discretion, loyalty and friendliness. Everyone is driven by this deeply-rooted "company spirit", which encourages employees and managers to engage in constructive, open dialogue in a pleasant working environment. The company is committed to a programme of regular meetings and exchanges with its social partners, which help to maintain a good social climate within the company. The social partners meet regularly. The competent bodies are informed or consulted on:

- subjects concerning the organisation;
- how the company works;
- projects that have an impact on health,
- employee safety and working conditions.

Agreements on gender equality were signed in 2023.

Promoting diversity and equality

Sources ALMA thrives on the diversity and complementarity of its employees. Generally speaking, the company is committed to preventing all forms of discrimination and to promoting equal treatment and equal opportunities, without distinction. In terms of both recruitment and human resources management mechanisms, the company remains vigilant against all forms of discrimination (origin, gender, nationality, age, disability, etc.).

Recruitment criteria are balanced in terms of gender, age and level of training. Despite the neutrality of the calls for applications and the company's efforts, the vast majority of the jobs on offer attract male applicants, due to a stereotypical view of the jobs which is independent of any form of discrimination.



The gender equality index is incalculable for most entities, due to the very low proportion of women on industrial sites. The nature of Sources ALMA's industrial activity and business lines explains the difficulty in attracting female talent. For calculable companies, the scores obtained are higher than in 2022, at 85 points or more out of 100 (vs. 80 in 2022), and within its marketing and sales structure the index is 92 points out of 100, a score that remains very high (vs. 98 in 2022).

The company also aims to give all new employees, regardless of gender, the same pay on recruitment for the same job of equal value.

This is one of the commitments made in the latest agreements on professional equality between men and women signed within the entities.

With regard to the employment and integration of people with disabilities, Sources ALMA applies the principle of equal opportunities in terms of recruitment, training, remuneration and professional mobility. All positions are open to people with disabilities.

To support diversity, the company calls on specialist structures for internal work and services. The company works with companies that reintegrate or employ people with disabilities to carry out certain work related to its general needs.





> Workforce F/M - 2023 - Europe

● WOMEN ● MEN



1.3.1 HEALTH AND SAFETY AT WORK

Zero accident policy

Health and safety are major challenges in terms of corporate social responsibility. Sources ALMA has a risk and safety management system. A trained person is responsible for improving safety in the company and ensuring that employees' health is protected (training, risk analysis, preventive and corrective measures, etc.).

Working with the Human Resources department and the plant managers, the safety manager is responsible for coordinating and harmonising the company's safety policy. Sources ALMA assesses and identifies the health and safety risks associated with its activities to ensure that they do not harm the health of its employees, visitors and partners.

The Single Risk Assessment Document, job descriptions and risk exposure sheets are drawn up and kept up to date. Employees are trained and protective equipment is provided, where necessary.

Health and safety is also a recurring theme in the various forums and bodies where social dialogue takes place. Elected representatives (Social and Economic Committee) are involved in the process of updating the Single Risk Assessment Document. More generally, they measure the effectiveness of the policies defined and the prevention and protection measures put in place, and improve them where necessary.

By the very nature of its business, Sources ALMA routinely carries out quality audits, in particular IFS¹¹ audits. Food safety audits include a uniform evaluation system used to select and qualify suppliers. It's also an excellent opportunity for the company to demonstrate its commitment to safety, quality, regulatory compliance and continuous improvement.

These standard approaches to food safety have been adapted and transposed to occupational health and safety. Sources ALMA also carries out its own security audits. Experiences

and lessons learnt are shared for the benefit of all.

Over the last ten years, the company has been renovating its production facilities to optimise the process with new-generation equipment.

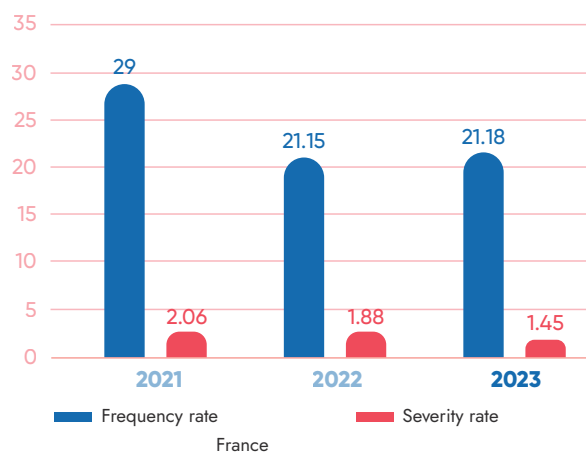
This policy of investing in more efficient, modern facilities that comply with the latest standards is helping to limit employee exposure to occupational risk factors.

1.3.2 RESULTS

For the year 2023, the accident frequency rate¹² and severity rate¹³ fell (21.18 vs. 21.15 in 2022 and 1.45 vs. 1.88 in 2022).

For internal safety audits, the percentage of sites audited in 2023 was 95.5% (vs. 95% in 2022) and 91.6% for industrial audits carried out in 2023 (vs. 75.56% in 2022)¹⁴.

Change in frequency rate and severity rate of accidents at work across the workforce as a whole



¹¹ International Featured Standards

¹² The frequency rate takes into account work-related accidents with lost time for Sources ALMA employees in France, based on hours worked over the year * 1,000,000

¹³ The severity rate takes into account work stoppages and relapses following an accident suffered by Sources ALMA employees in France, based on the number of hours worked over the year * 1000

¹⁴ The indicator for safety audits and industrial audits does not include data from the Jessen and Förstina (Germany) and FILAO (Belgium) sites, which came on stream during the year.

1.4 SUBCONTRACTING AND SUPPLIERS

A Supplier Charter has been drawn up for 2021, formalising Sources ALMA's expectations in terms of commitments to ethics, the fight against corruption, respect for human rights and labour standards, and the protection of personal health and safety.

By adhering to the Charter, the Supplier undertakes to do its utmost to ensure that the Charter is in turn respected and implemented by its own suppliers and subcontractors. The main service providers and suppliers of raw materials to Sources ALMA have signed this charter.

In addition, a responsible purchasing policy has been formalised and signed by all

members of the Purchasing department at Sources ALMA. It was on the theme of responsible purchasing that Sources ALMA made the greatest progress in the ECOVADIS assessment for 2023. An anti-corruption code of conduct has also been formalised for Sources ALMA employees as part of the Sapin II law of 9 December 2016 on transparency, combating corruption and modernising economic life.



**SOURCES
ALMA FAVOURS
SHORT SUPPLY
CHAINS, LOCAL
SUPPLIERS AND
TRANSPORTERS.**



2. Territories at the heart of Sources ALMA social policy

2.1 A STRONG COMMITMENT TO EMPLOYMENT IN RURAL AREAS

Sources ALMA has a considerable impact in terms of employment and local development. The company's sites are located in rural areas and are often the only activities that create value and employment.

This is the result of a deliberate choice by Sources ALMA: to build up a territorial network in order to give priority to local supply chains and contribute to the dynamism of the regions. Here's a figure that illustrates the positive impact of Sources ALMA on local development:

“ 80% of bottling plants are located in towns with fewer than 5,000 inhabitants. ”

Laurent CLAIR
Human Resources Director Sources ALMA

Sources ALMA also supports people who are deprived of their drinking water because of pollution. Every year, millions of bottles are made available to local authorities to help victims of flooding or pollution. In 2023, during the water crisis in Mayotte, Sources ALMA mobilised to make dozens of trucks available on a daily basis.

To preserve soil quality over the long term and control practices that could have an impact on groundwater quality, Sources ALMA can set up specific programmes or actions in agreement with stakeholders.

For example, in 2009 Sources ALMA set up a composting plant with a local authority. This site allows farmers to benefit from "organic-quality", denitrated spreading for their fields. This guarantees the long-term quality of the groundwater, including that used by the town for its drinking water supply. A permanent job has also been created to manage the composting facility.

Every year, Sources ALMA supports numerous local and national associations. These are cultural, sporting, friendly, charitable or solidarity-based organisations.



2.2 MULTIPLE PARTNERSHIPS

Sources ALMA raises awareness of waste sorting at events where its waters are partners, so that packaging is sorted for recycling.

This is particularly true of the Vredestein 20km race in Paris, in which Sources ALMA was a partner. The bottles distributed along the route were collected and then recycled at the Saint-Yorre recycling plant. Other clean and circular races have been set up, such as La SaintéLyon and the Vichy Ironman, where used bottles are collected directly at the end of the event to be recycled in recycling plants to become new bottles.

Sources ALMA is an official supplier to the French Rugby Team. St-Yorre has been the official water of the French national team since 1998.

3. Consumer-related actions

Consumer satisfaction is a constant concern for Sources ALMA. At a time when consumers are increasingly aware of the many social issues surrounding health, product quality and the environmental impact of products, Sources ALMA is keen to plan for the changing expectations of consumers, who are the first to be affected by its commitments.

To this end, Sources ALMA engages in dialogue with consumers in order to meet their expectations as closely as possible and ensure their satisfaction, in particular by setting up a consumer service (see point 3.2). As a vitally important player, health and safety have guided the company's actions from the outset.

**SOURCES ALMA IS THE FRENCH MARKET LEADER
IN VOLUME & ...ALSO IN VALUE :**
45.8% VOLUME MARKET SHARE (COMPARED WITH 41.9% IN 2022)
28% MARKET SHARE BY VALUE (COMPARED WITH 25.1% IN 2022¹⁵)

This result shows that Sources ALMA continues to meet consumer expectations and reflects the appeal of its brands.



Thank you to all the companions who contributed their photo or image to draw up this declaration of non-financial performance.

¹⁵ Source Circana Annual Total Circuits 2023 : HMSM+Proxi+Drive+OwnBrand



3.1 CONSUMER SAFETY INITIATIVES

To guarantee the highest level of quality and safety for all its products, Sources ALMA applies the best possible practices in terms of traceability and health safety. To achieve this, we focus our efforts on quality certification and laboratory controls. Most of our sites meet one or more of the highest international standards for food quality and safety.

Sources ALMA carries out the regulatory audits and certification audits (IFS, ISO 14001, ISO 9001, BRC, TESCO Blue) required to achieve its ambitions. In 2023, 94% of production sites (Europe¹⁷) were certified to one of the quality standards of the Global Food Safety Initiative (GFSI), or to ISO 9001, ISO 14001 and COFRAC (vs. 91% by 2022). To take its requirements even further, Sources ALMA has defined an additional programme of internal audits and self-controls.

In terms of recycling sites, the ROXPET Lesquin site obtained ISO 9001 certification in 2022, which defines the criteria applicable to a quality management system.

Since 2020, the recycling site's in-house laboratory has been carrying out analyses on raw materials and recycled PET. This allows us to be independent and responsive in terms of raw material quality, exceeding regulatory requirements. Checking for contaminants is essential to ensure the quality and safety of drinks packaging.

The plastics recycling plant, ROXPET Lesquin, also carries out analyses to check the quality of the PET that is recycled. In 2023, 4330 tests were carried out, compared with 4326 in 2022. In 2023, ROXPET Centre will have carried out 3,670 analyses, compared with 3,501 in 2022.



**THE RATE OF COMPLETION OF THESE INTERNAL AUDITS IS HIGH:
THE AIM TO CARRY OUT QUALITY AUDITS ON 100%
OF SITES WAS ACHIEVED BY 2023¹⁶ (VS. 98% BY 2022).**

3.2 ACTIONS RELATED TO CONSUMER SATISFACTION

Sources ALMA organises an efficient consumer service to listen to customers and fulfil their expectations. In compliance with the General Data Protection Regulation (GDPR), contact is managed mainly via the internet.

In 2023, the number of complaints increased, rising from 0.122 in 2022 to 0.136 in 2023 on a like-for-like basis (per million bottles produced). The integration of the new sites brought the total number of complaints to 0.197¹⁷ (per million bottles produced). The response time was maintained in 2023¹⁷. The objectives are to reduce the number of complaints per million bottles and to cut response times.

In addition, Sources ALMA has set up a number where dieticians can answer consumers' questions online about hydration or the natural intake of essential minerals provided by drinking many Sources ALMA water brands.

¹⁶ This indicator does not include data from the Jessen and Förstina (Germany) and FILAO (Belgium) sites, which came on stream during the year.

¹⁷ This indicator does not include data from the Jessen and Förstina (Germany) sites, which came on stream during the year.

3.3 CONSUMER-RELATED TARGETS AND INDICATORS

Market share is a key indicator for measuring the performance and appeal of Sources ALMA brands.

Objectives	2023 milestone
Maintain or increase the % of certified sites	94% (vs. 91% in 2022)
100% of internal audits carried out each year	100% quality audits (vs. 98 in 2022) 95.5% safety audits (vs. 95% in 2022) 91.6% industrial audits (vs. 75.56% in 2022)
Developing Sources ALMA's market share	In 2023, Sources ALMA will be the leading player in terms of volume, with a 45.8% market share vs. 41.9% in 2022 and became the leading player in terms of value, with 28% of the market share vs. 25.1% in 2022
Maintain or reduce the number of complaints	Claims increased from 0.122 ¹⁸ in 2022 to 0.136 ¹⁹ in 2023 on a like-for-like basis. The total number of claims with the integration of new sites is 0.197 ¹⁸
Maintain or reduce response times	The response time has been maintained

¹⁸ Number of complaints per million bottles produced

Appendices

1. METHODOLOGY NOTE

LEGAL FRAMEWORK

ALMA SA, which prepares consolidated accounts on the basis of its control of one or more undertakings within the meaning of Article L 233-6 of the French Commercial Code is required to publish a consolidated declaration of non-financial performance due to exceeding the thresholds mentioned in I of Article L 225-102-1 of the French Consumer Code.

Balance sheet or sales total and number of employees in all companies included in the scope of consolidation for ALMA SA are those set out in 2° of Article R 225-104 of the French Commercial Code.

Subsequently, the non-financial performance statement referred to in I of Article L 225-102-1 is drawn up in accordance with the provisions of Articles R 225-105 et seq. of the French Commercial Code.

For ease of reference, Sources ALMA will be used in this document to refer to both ALMA SA and its related entities. In this report and for the sake of convenience, the term "company" will be used in a global and generic sense that may refer to one or more or all of the Sources ALMA entities.

METHODOLOGY

Risk analysis method

Sources ALMA, like any organisation, is faced with a range of non-financial risks that could affect its performance, damage its reputation or have an impact on its stakeholders or environment. Of the non-financial risks initially identified, the most relevant and significant were selected for publication in this declaration, based on a rating of the probability and impact of each risk.

A review of these risks, involving the Corporate Social Responsibility (CSR), Legal and Human Resources (HR) departments, was carried out and formalised in a non-financial risk map in 2020, which is updated every year.

The risk universe is based on an analysis of the regulatory texts applicable to the extra-financial performance declaration.

Information gathering method

Sources ALMA's General Management identifies the company's business risks, and then draws up a list of indicators to be collected for the extra-financial performance declaration from the contributors in charge.

The data concerns the year 2023 (annual basis, based on the 12 months of the calendar year).

If data for year n-1 is not presented in the extra-financial performance declaration, it is because this is the first year in which the data has been reported.

External audit

Information relating to the requirements of Article L 225-102-1 and Article R 225-105-1 of the French Commercial Code has been the subject of verification by an independent third-party organisation.

REPORTING SCOPE

In the context of this declaration of extra-financial performance:

- The European + scope refers to the scope of the companies included in the scope of consolidation table appearing in the consolidated financial statements presented elsewhere (including companies or groups of companies consolidated by the full method and companies consolidated by the equity method) but excluding companies which have no production, manufacturing or marketing activities and/or which have no employees.
- The European scope refers to the European + scope excluding the Spanish company.
- The France scope is included in the European scope and refers only to companies located in France.

By way of exception, the European scope has been modified for 2023. Some companies are excluded from the European scope because they were acquired or came on stream during the year.

These exceptions are indicated in the relevant indicators.

Some topics are not covered in this report because they are deemed irrelevant to the work of Sources ALMA. These include the fight against food waste, the fight against food insecurity, respect for animal welfare and responsible, fair and sustainable food, actions to promote the link between the nation and the army and to support commitment to the reserves, and actions to promote physical activity and sport.

SUMMARY OF RISKS AND ASSOCIATED KEY PERFORMANCE INDICATORS

Risks of pollution of water resources

- Percentage of sites covered by quality/GFSI certification

Risks associated with the loss of talent

- Length of service on permanent contracts

Employee health and safety risks

- Accident frequency and severity rates

Risks associated with consumers' or customers' environmental beliefs

- Percentage of recycled PET in preforms

Product quality and safety risks

- Response times and trends
- Number of complaints and trends
- Number of analyses carried out by Roxpet

Risks associated with plastics and end-of-life products

- Increase in the number of collection machines
- Number of bottles collected

Industrial risks

- Percentage of internal quality, safety and industrial audits carried out each year

Regulatory risks

- rPET manufacturing capacity

Competition risks

- Market share by volume and value and trends

Natural/climate risks

- Number of Cristaline sources
- Energy consumption and trends

Risks associated with rising energy prices

- Number of end of line shrink-wrapped full-bottle wrapper as a % of the total

REFERENCE

The scope of the indicators is the European scope, unless another scope is indicated in the definition of the indicator.

Length of service on permanent contracts - France

- **over 40 years:** corresponds to an employee with a contract whose length of service with the company* is more than 40 years at 31 December of the year in question.
- **Between 31 and 40 years:** corresponds to an employee with a contract whose length of service with the company* is between 31 and 40 years inclusive at 31 December of the year in question.
- **Between 21 and 30 years:** corresponds to an employee with a contract whose length of service with the company* is between 21 and 30 years inclusive at 31 December of the year in question.
- **Between 11 and 20 years:** corresponds to an employee with a contract whose length of service with the company* is between 11 and 20 years inclusive at 31 December of the year in question.
- **Between 5 and 10 years:** corresponds to an employee with a contract whose length of service with the company* is between 5 and 10 years inclusive at 31 December of the year in question.

Length of service refers to time spent working for the company or for the company with contractual takeover of existing length of service in another Sources ALMA structure.

The formula used for the calculation is as follows **DIF date (length of service date - date of birth/ 31/12/ Year N; "Y".**

Age group calculations:

- **51 and over:** corresponds to the age category of employees aged 51 or over, depending on the birthday to be taken into account for each employee at 31 December of the year in question.
- **30 to 50 years old:** corresponds to the age group of employees between 30 and 49, depending on the birthday to be taken into account for each employee at 31 December of the year in question.
- **15 to 29 years old:** corresponds to employees aged between 15 and 29, depending on the birthday to be taken into account for each employee at 31 December of the year in question.

Severity rate and frequency rate - France

The frequency rate takes into account lost-time accidents suffered by employees in France, based on hours worked over the year* 1,000,000.

The severity rate takes into account work stoppages and relapses following an accident suffered by employees in France, based on the number of hours worked over the year* 1000.

Percentage of PET recycled in bottles - Europe

Share of rPET in total tonnes of PET/rPET delivered to injection sites.

Response times and trends - Europe¹⁹

Response time between receipt of the complaint and closure of the complaint by the consumer service.

Number of complaints and trends - Europe

Number of claims made in a year, excluding claims for "attached bottle caps" (snap clic/unscrew clic) *1000 divided by the number of bottles produced

Growth in the number of collection machines - Europe

Number of machines at 31 December of the calendar year in question.

Number of PET bottles collected - Europe scope

Number of bottles collected via collection machines at 31 December of the year in question.

Percentage of internal audits carried out each year - Europe²⁰

Number of internal audits carried out by 31 December of the year in question.

RPET manufacturing capacity - Europe

Theoretical recycled plastic manufacturing capacity at the Lesquin, Saint-Yorre and FILAO recycling centres for the year ended 31 December of the year in question.

Market share and growth - France

Market share of all hypermarket, supermarket, convenience store, drive-through and own-brand channels at 31 December of the year in question.

Percentage of sites covered by GFSI certification(s) (BRC, IFS) - Europe²¹

This indicator represents the proportion of sites certified BRC or IFS in product quality and safety.

Number of Cristaline sources - Europe

Number of Cristaline-approved sources - Europe.

Number of analyses carried out by Roxpet - France

Number of analyses carried out by the Roxpet laboratory in a calendar year.

Energy consumption - Europe²²

Energy consumption in the year in question, per 1000 bottles (Electricity + LNG + LPG).

Percentage of end of line shrink-wrapped covers - Europe²³

Number of end of line shrink-wrapped covers requiring gas consumption.

Water consumption - Europe²⁴

Water withdrawal per litre bottled.

¹⁹ This indicator does not include data from the Jessen and Förstina (Germany) sites, which came on stream during the year

²⁰ This indicator does not include data from the Jessen and Förstina (Germany) and FILAO (Belgium) sites, which came on stream during the year.

²¹ This indicator does not include data from the Jessen and Förstina (Germany) and FILAO (Belgium) sites, which came on stream during the year.

²² This indicator does not take into account consumption at the Jessen and Förstina (Germany) sites, which came on stream during the year. This indicator does not include consumption in Bad Liebenwerda (Germany).

²³ This indicator does not include data from the Jessen (Germany) and Förstina sites, which came on stream during the year. This indicator does not include data from Rhönsprudel and Bad Liebenwerda (Germany).

²⁴ This indicator does not include data from the Jessen and Förstina (Germany) sites, which came on stream during the year. Neither does this indicator include consumption at Bad Liebenwerda (Germany).

2. CSR GLOSSARY

Biodiversity:

Biodiversity is a contraction of the words biology and diversity. It refers to the diversity of living organisms (fauna, flora, bacteria, etc.) and ecosystems on Earth. It is usually subdivided into three levels: Genetic diversity, specific diversity and ecosystem diversity.

Guaranteed origin certification:

This is an electronic document used solely to prove to the end customer that a given proportion or quantity of energy has been produced from renewable sources and fed into the electricity grid.

Sustainable development:

Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Social dialogue:

Brings together all the negotiation, information-sharing and consultation processes put in place between the government, employers and employees.

Ecodesign:

This involves integrating the environmental dimension into product design, in order to quantitatively and/or qualitatively reduce the negative impact of a product or service on the environment, while maintaining its intrinsic qualities and performance.

Circular economy:

Aims to change the paradigm of the so-called linear economy, by limiting the waste of resources and environmental impact, and increasing efficiency at all stages of the product economy. It evokes the notion of recycling and reusing objects and services.

Carbon footprint:

Tonnes of CO2 equivalent emitted by an object, during its manufacture, transport, consumption and end of life, by a company, a human being, in the way it lives or operates.

Carbon statement (calculation of emissions):

The carbon statement is a methodology for quantifying greenhouse gas (GHG) emissions, enabling the carbon footprint of an organisation (product or individual) to be determined. Various methods of accounting for greenhouse gas emissions have been developed over the last 20 years. These methods differ depending on the object being studied: territory, organisation, product, etc. Depending on the exercise and its scope, we may also talk about an inventory, a carbon assessment or a carbon footprint. The generic term "GHG Assessments" covers all these approaches at the level of organisations. This diagnostic provides an overview of all our greenhouse gas emissions over the course of a year's activity, broken down by emission category.

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1.3 An integrated value chain

1.4 Sources ALMA in figures

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2.2 Materiality of risks and challenges

Description of the methodology used to identify the main non-financial risks

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Part 1: Sources ALMA, a committed family company

2 The Sources ALMA strategy for delivering the best product in the best packaging

2.2 Materiality of risks and challenges

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Part 1: Sources ALMA, a committed family company

2 The Sources ALMA strategy for delivering the best product in the best packaging

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1 Sources ALMA's strategy for the environment

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