



Sources

ALMA

## Extra-Financial Performance Declaration - 2024

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# A word from Luc Baeyens



2024 was a year full of celebrations: we celebrated the 70th anniversary of the historic Roxane company, the 15th anniversary of our first recycling plant and the 10th anniversary of our collection machines!

Over the decades, Sources ALMA has established itself as a major player in the bottled water market. Between major advances and challenges to face, this year has once again demonstrated **the resilience of our business model** and the importance of our commitment to healthy, safe and sustainable hydration.

**The 15th anniversary of our first recycling plant**, along with the **10th anniversary of our collection machines** which have recovered more than 400 million bottles, symbolise our pioneering commitment to the circular economy. The ramp-up of our new recycling plant at **FILAO** is the latest step in strengthening our ability to "close the loop".

In terms of our brand portfolio, the **relaunch of our Saint-Antonin mineral water** has been a real success, strengthening our position in the market for mineral-rich waters with health benefits. In this way, we continue to meet the expectations of our consumers, who are increasingly attentive to the quality of the water they drink.

It was also a year of major crises, both local and global, with growing concerns about water management and quality.

This demonstrates the importance and specific characteristics of spring water and natural mineral water, which is required to be clean and healthy and the point where it comes out of the ground, and more generally, the key role of bottled water in the regions. Most of our sites are included in departmental ORSEC plans. Sources ALMA has regularly been mobilised alongside public authorities to provide assistance, following a civil protection event (pollution, drought, bad weather, burst pipes, etc.) to populations affected by drinking water shortages.

Faced with these challenges, we have stayed the course. More than ever, we are convinced that **bottled water remains the safest way to stay hydrated**. Thanks to strict controls at every stage, we are able to guarantee optimum quality and safety for consumers. As we move towards 2025, our determination remains intact: **to innovate, to recycle, to preserve and to guarantee healthy, high-quality water for everyone**.

Thank you for your confidence.



**Luc BAEYENS**  
CEO - Managing Director  
Sources ALMA







*Saint Antonin plant – 2024*

# The year

# 2024



## **FEBRUARY**

Launch of advertising for the Cristaline 8L format

Saint  
Antonin



## **MARCH**

Relaunch of Saint-Antonin magnesium mineral water to meet consumer health expectations

The sales teams met in Cognac for the 8th Sales Seminar.



## **APRIL**

Installation of the 250th post-consumer PET bottle collection machine

Sources ALMA celebrated the 10th anniversary of the first machine.

Partnership signed with the French Basketball Federation





## JULY

St-Yorre, partner of the French rugby team, was on hand to hydrate the French 7-a-side rugby champions



## AUGUST

Sources ALMA celebrated the 15th anniversary of its Lesquin facility, the 1st recycling plant in France



## NOVEMBER

Celebrating 70 years of Sources ALMA



## SEPTEMBER

Sources ALMA becomes a partner of the French Mountaineering and Climbing Federation



## DECEMBER

400 million bottles collected via collection machines



On n'imagine pas tout ce qu'il y a  
derrière une bouteille Cristaline.

CRISTALINE  
RECYCLE  
AUTANT  
DE BOUTEILLES  
QU'ELLE EN  
PRODUIT



Avec désormais  
3 usines de recyclage,  
Cristaline recycle  
autant de bouteilles  
qu'elle en produit.

Et ça, Cristaline est  
la seule eau à le faire\* !



\*Retrouvez nos engagements sur [www.moneaucristaline.fr](http://www.moneaucristaline.fr)



# 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 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: AQUAPURA, ARCENS, BAD LIEBENWERDA, BIOVIVE, CHATELDON, COURMAYEUR, ETOILE, FÖRSTINA, MONT BLANC, MONTCALM, MONTCLAR, PAROT, RHÖNSPRUDEL, ROZANA, SAINT AMAND, SPREEQUELL, SAINT ANTONIN, ST-YORRE, THONON, VALS VICHY CELESTIN...

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"**.

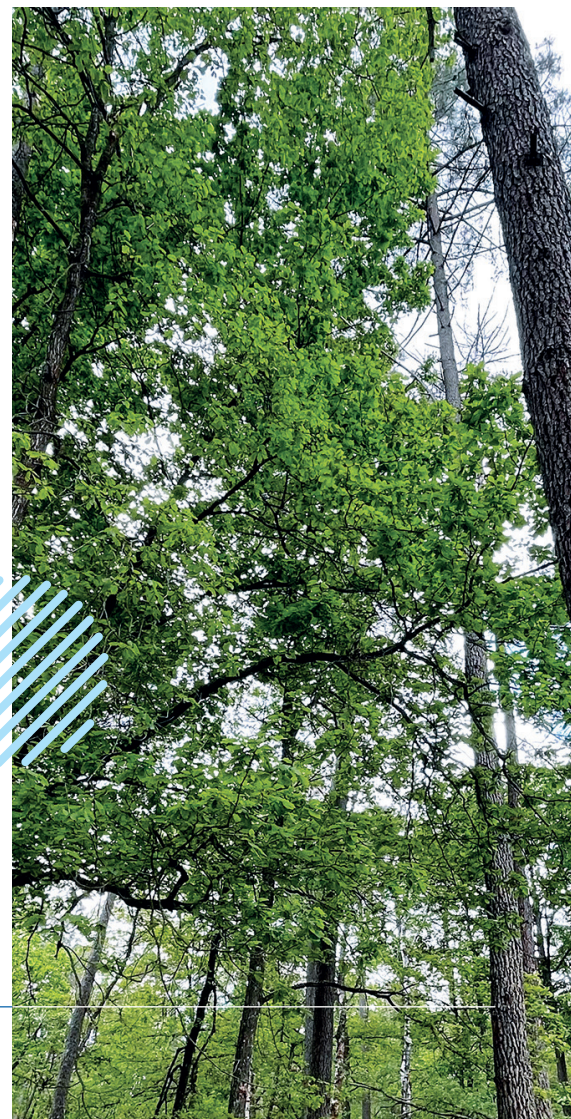
Sources ALMA has units that manufacture PET (polyethylene terephthalate) plastic preforms (which will become future bottles).

Sources ALMA collects post-consumer bottles using machines installed in supermarket and hypermarket or shopping centre 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 quite easily 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 in France.





## 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.

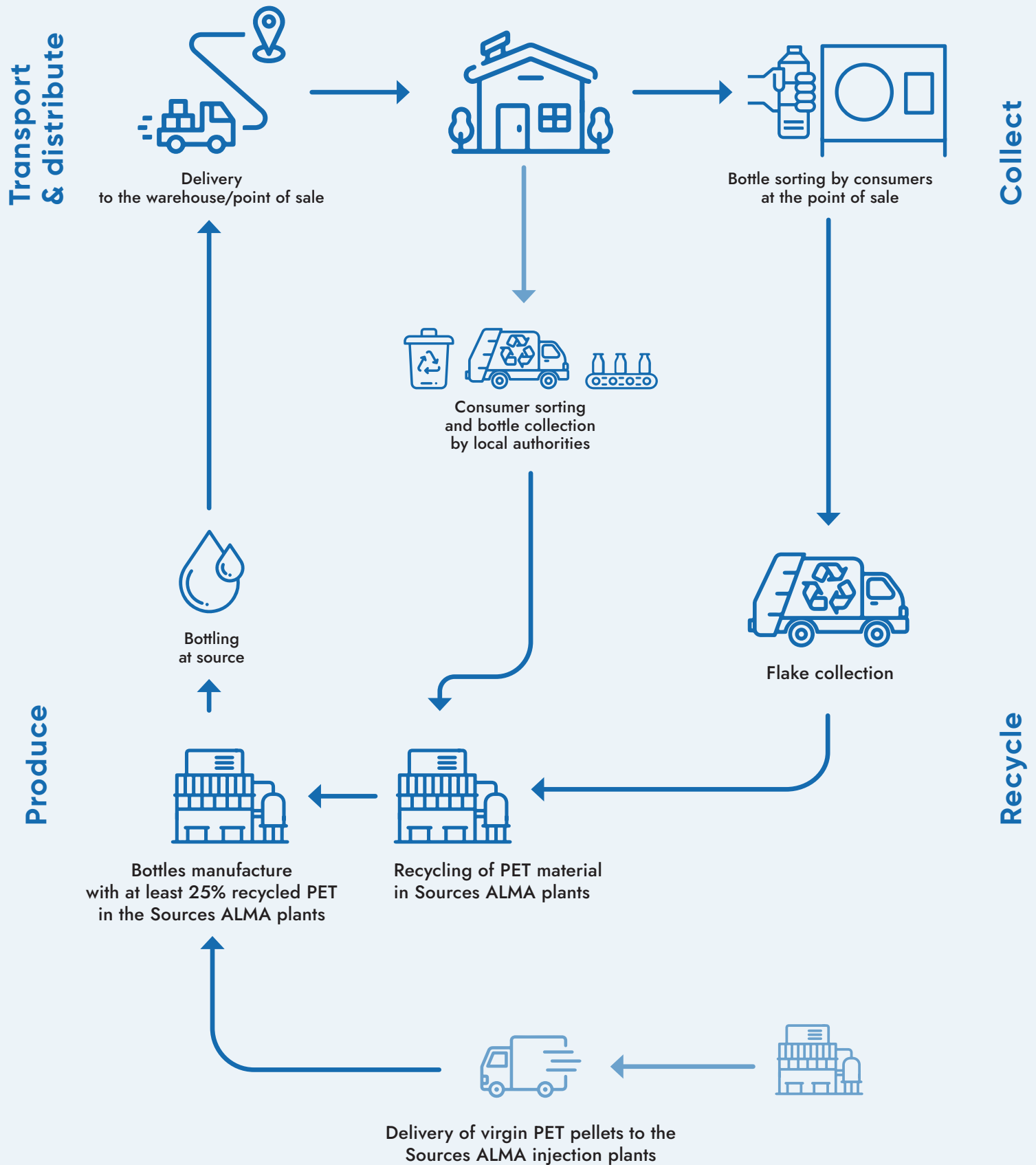
### A product range that is evolving to take account of changes in society

One of the innovations of 2024 was the launch of a new recipe for a spring water and fruit juice drink for the Cristaline brand - Peach Apple Pear - which has been added to the Sources ALMA range, with the aim of continuing to diversify its range and offer spring waters in formats that meet new consumer expectations.

In 2024, Sources ALMA relaunched its Saint-Antonin magnesium mineral water to meet consumer health expectations. This natural mineral water is collected in the heart of the Aveyron gorges and has an exceptional mineral content, with three essential minerals: magnesium, calcium and sulphates, making it one of the top 3 flat mineral waters rich in minerals. Health remains one of the major purchasing criteria in the bottled water market, a segment in which Sources ALMA is positioned with a complete and unique portfolio of mineral-rich waters: St-Yorre, Vichy Célestins, Rozana, Courmayeur and now **SAINT ANTONIN**.



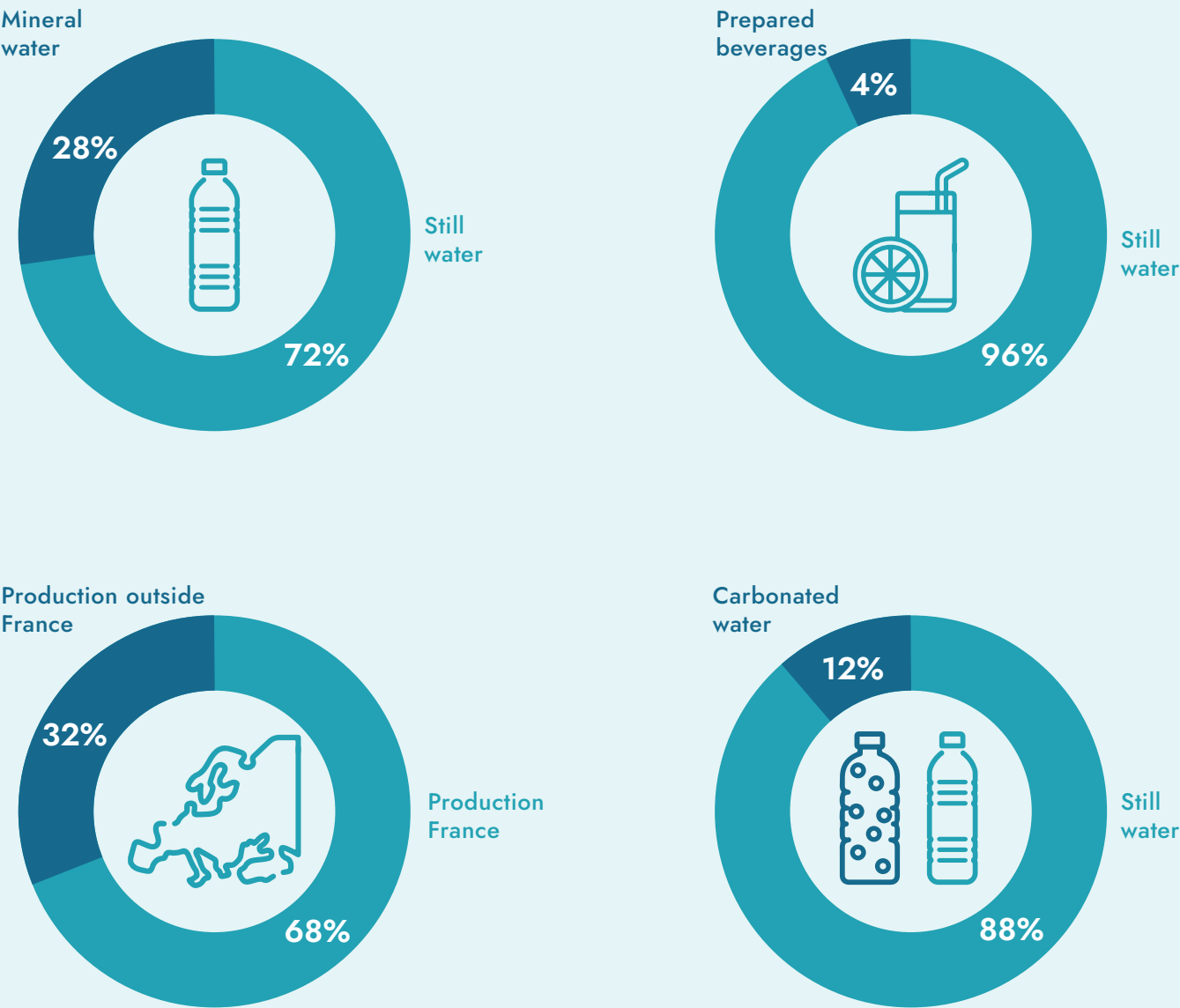
## 1.3 AN INTEGRATED VALUE CHAIN



# 1.4 SOURCES ALMA IN FIGURES

Sources ALMA is a major player in the bottled water market in France and Europe, operating in both the supermarket and out-of-home channels. In French supermarkets, Sources ALMA is the leading player in terms of volume, with a 46.8% market share in 2024, and in terms of value, with a 28.6% market share<sup>1</sup>. CRISTALINE is the most widely consumed bottled water in France, consumed by more than one in two French households<sup>2</sup>.

## Breakdown of sales 2024<sup>3</sup>



<sup>1</sup> Data for France, source Circana Annual Total Circuits 2024: Hypermarkets and supermarkets + proximi + drive + own-brand stores

<sup>2</sup> Data for France, source Kantar - Annual 2024

<sup>3</sup> Source internal statistics - Annual 2024



## Leader

on the French market  
(46.8% market share in 2024)



## 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)



**3407**  
EMPLOYEES



**3 units**  
for recycling



**40.1%**  
of rPET

in bottles manufactured  
by Sources ALMA



More than **80 million**  
bottles collected by collection  
machines in 2024



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

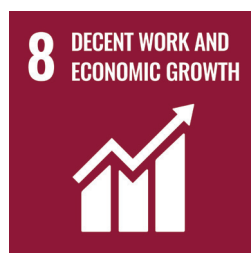
**Sources ALMA's mission is to make high-quality, natural, healthy and safe hydration accessible to everyone on a daily basis.**

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 CO<sub>2</sub> 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 year on year results, set out throughout this declaration, bear witness to the momentum that has been set in motion. The ECOVADIS CSR assessment, in which Sources ALMA improved its overall score by 4 points in 2024, with an improvement in the social and human rights pillar (cf. 1.4 of Part III), shows that the Group is deploying actions that go beyond the 10 commitments to quality and the environment.

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 United Nations' 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 its 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



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

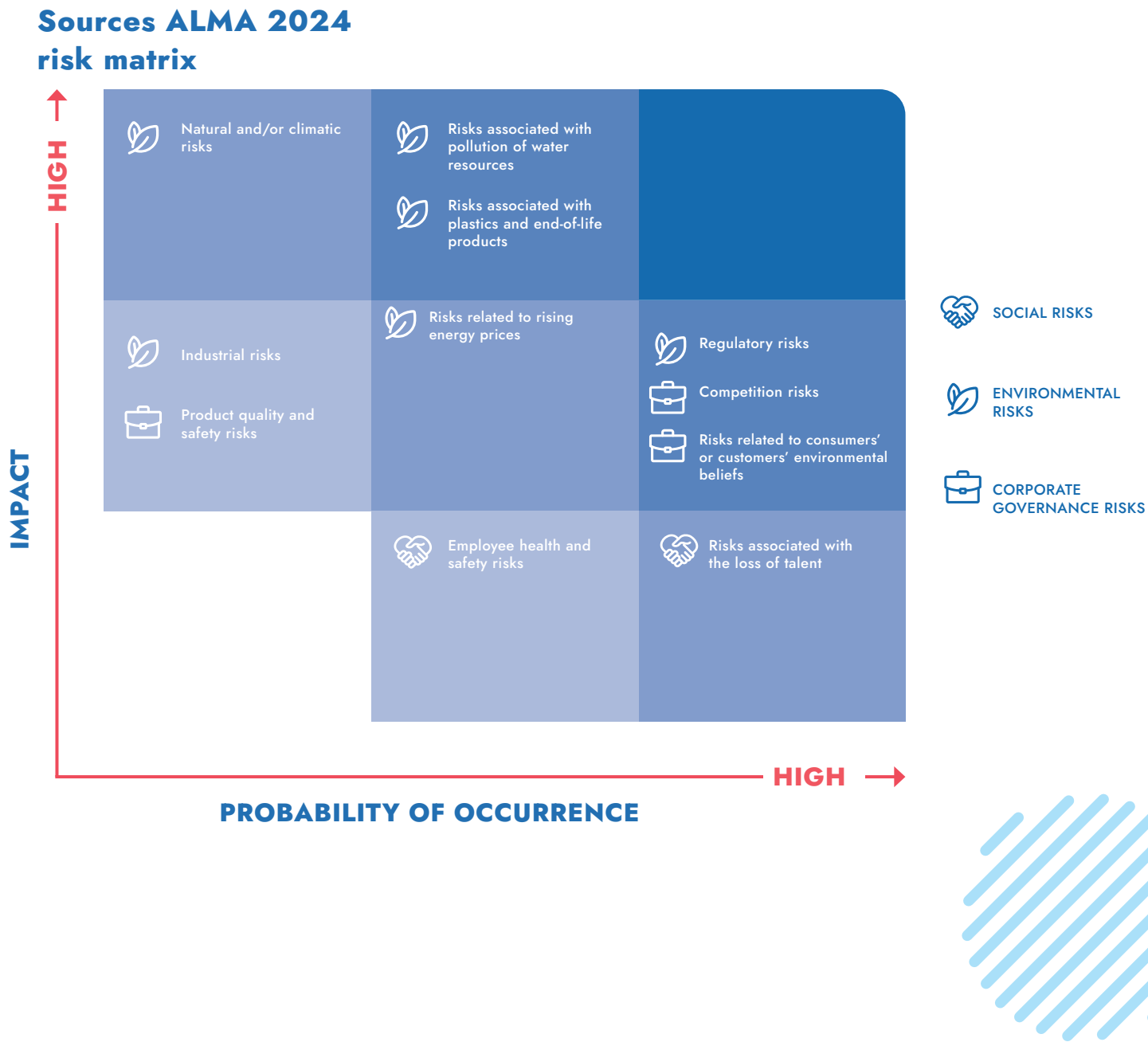
prioritise events that could prevent Sources ALMA from achieving its objectives.

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

### Risks of pollution of water resources

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 linked 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

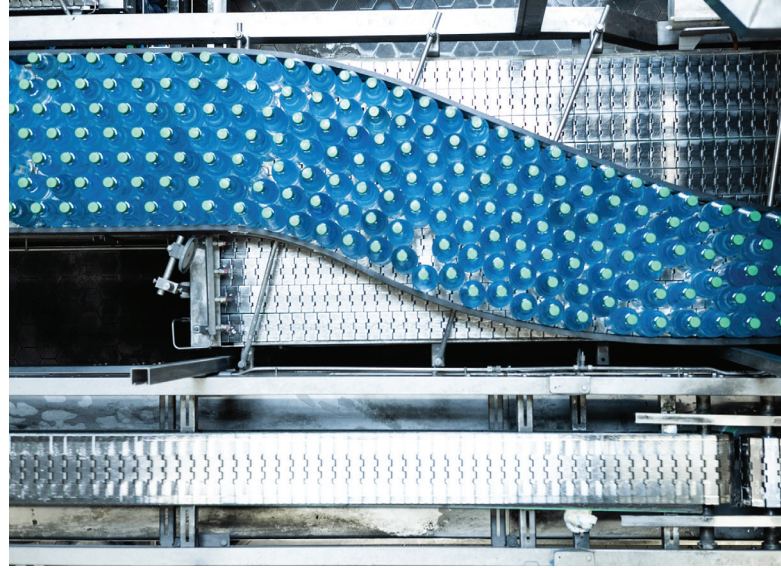
in water packaging must be recognised. Otherwise, the whole sector could be affected. Sources ALMA has also contributed to writing the sector's roadmap as part of the 3R strategy required by the AGECL law to Reduce Reuse Recycle, by integrating a fourth R, Reintegrate, which is essential to the circularity of PET bottles. The new European PPWR regulation, adopted on 19 December 2024, sets out new obligations for packaging in the years to come, to which we will have to adapt.

## 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, linked 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. Certain bottling plants are considered essential by the State and meet the requirements of business continuity and food resilience for the supply of bottled water, which is essential to guarantee the health of the population. As a result, these plants 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

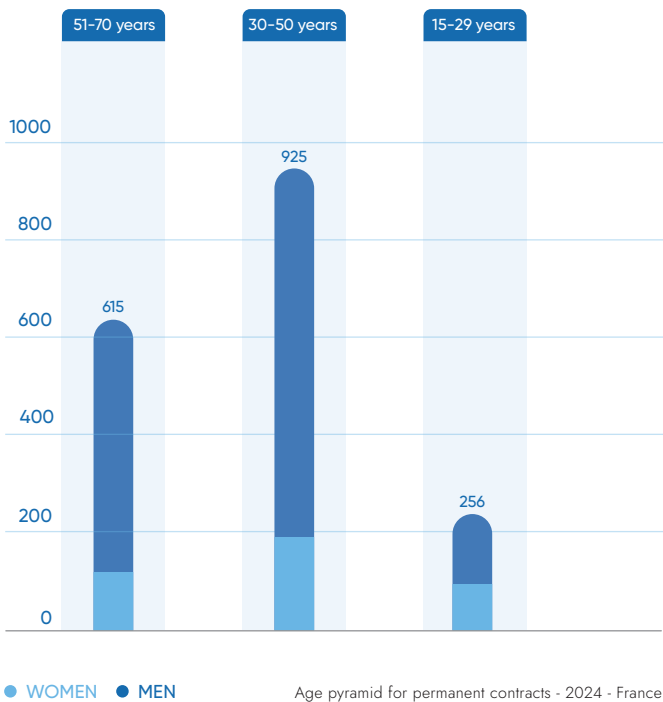
price. At present, the market remains uncertain and prices high. In the short term, reducing the use of gas in operations and continuously improving energy efficiency are the preferred ways of preparing for energy-related risks.

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 related to 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. Systems for distributing

filtered tap water in returnable bottles, either free of charge or for a fee, are appearing in some organic shop networks, and have been developing in France in local authorities, businesses and establishments open to the public since the AGECL law. This indirect competition may feed into the environmental beliefs of consumers, particularly the younger generation, who want to limit their plastic consumption.

### Product quality and safety risks

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 being 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 target of limiting global warming to 1.5°C in 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 water 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.

Already by 2014, a further step had been implemented 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 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.

#### Commitments already made

Reduce CO<sub>2</sub> emissions  
per litre  
bottled

**-20%**  
in 2025 vs. 2019

Reduce energy consumption  
per bottle  
bottled

**-10%**  
in 2025 vs. 2019

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 containers;
- Continue to improve the energy efficiency of our production facilities;
- Decarbonise the energy mix at ALMA Sources;
- Improve FRET performance with new 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 sector<sup>4</sup>.

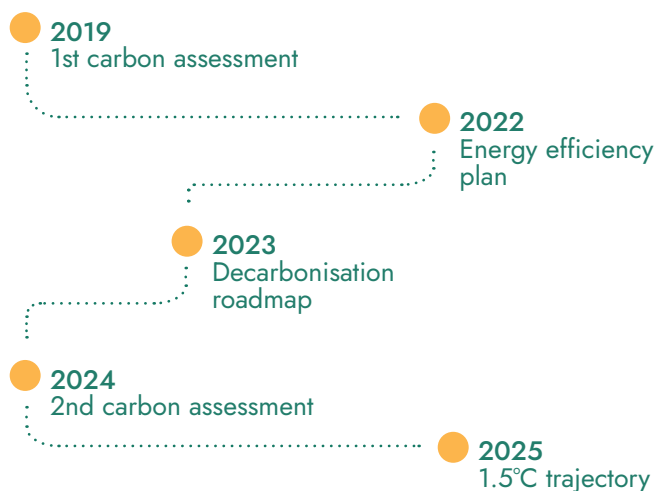


**Cristaline 0.5L**  
8 grams of PET  
0.11 Kg CO<sub>2</sub>eq per litre<sup>5</sup>



**Cristaline 1.5L**  
19 grams of PET  
0.07 Kg de CO<sub>2</sub>eq per litre<sup>5</sup>

In 2024 Sources ALMA obtained the results of the 2nd carbon assessment. The results of this assessment confirm the main emission sources already identified. Following this exercise, the company is establishing a decarbonisation trajectory compatible with the Science Based Targets methodology to limit global warming to 1.5°C in 2050, which will make it possible to set a new decarbonisation roadmap for 2030.



<sup>4</sup> Cristaline LCA, reference year 2021 vs. comparative life cycle assessment of different water containers in France

<sup>5</sup> Source: Cristaline life cycle assessment, reference year 2021

## 2.2 ACTIONS AND RESOURCES LINKED TO CLIMATE CHANGE MITIGATION

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

### 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.

As per the energy saving plan, Sources ALMA also continued to gradually replace its pallet shrink-wrapping machines with banding machines in order to reduce its fossil fuel consumption and cut the quantity of plastic used by almost half per pallet. 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 2024, 29% end-of-lines were still using shrink-wrapping (vs. 42% in 2023).

### Raising employee awareness of climate issues

Since 2023 Sources ALMA has been training the first teams in the Climate Fresk 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 in 2024 it doubled the number of employees trained, with 3 fresks completed over the course of the year.







## 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. Two German sites, Rhönsprudel and Bad Liebenwerda, have been equipped with photovoltaic roof panels since 2021, and FILAO in Belgium since 2023. Other projects to install self-consumption photovoltaic panels at the Jandun, Chambon and Morgex sites were approved in 2024.

The electricity consumption used by the Thonon and Moncalm brands and at the Morgex site is covered by the purchase of 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 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 local renewable energy producers.





## 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.

The carbon assessment carried out in 2023, the results of which were obtained in 2024, confirms that our main emissions, overall, relate to packaging, end-of-life and transport. For transport-related emissions, the majority of 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.**

In 2024 we have maintained our weekly rail capacity at the 2023 level (see 2.3). The aim is to stay on course in 2025. By working in partnership with one of our rail carriers, we avoided generating 525.65 tonnes of CO<sub>2</sub> emissions in 2024.

**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.

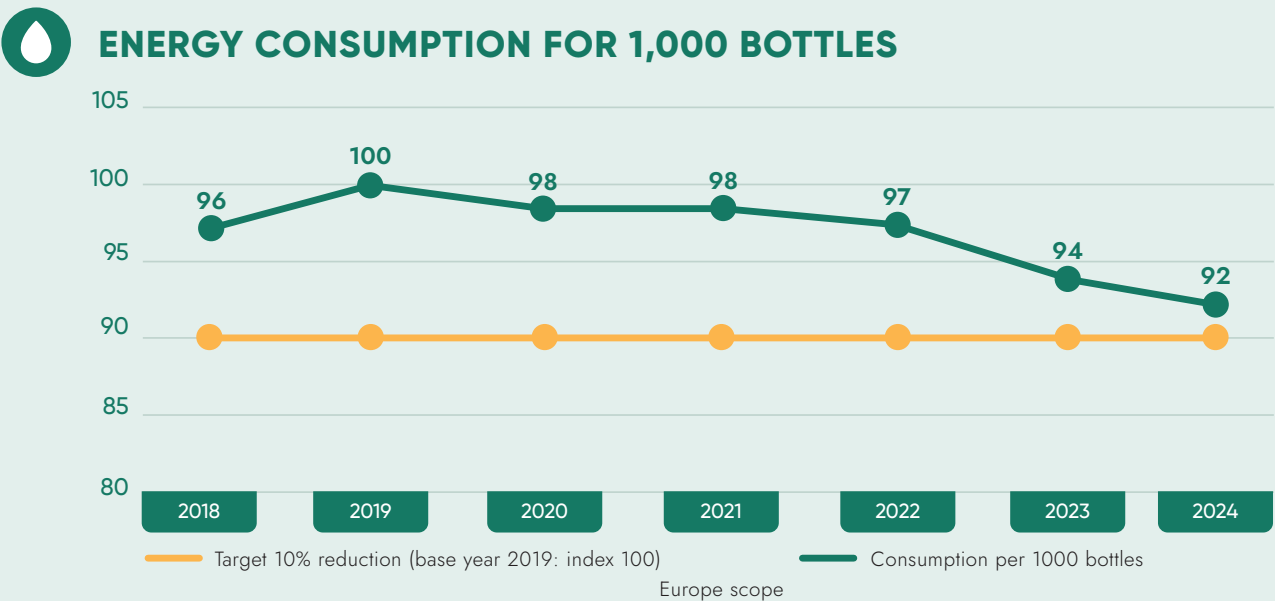
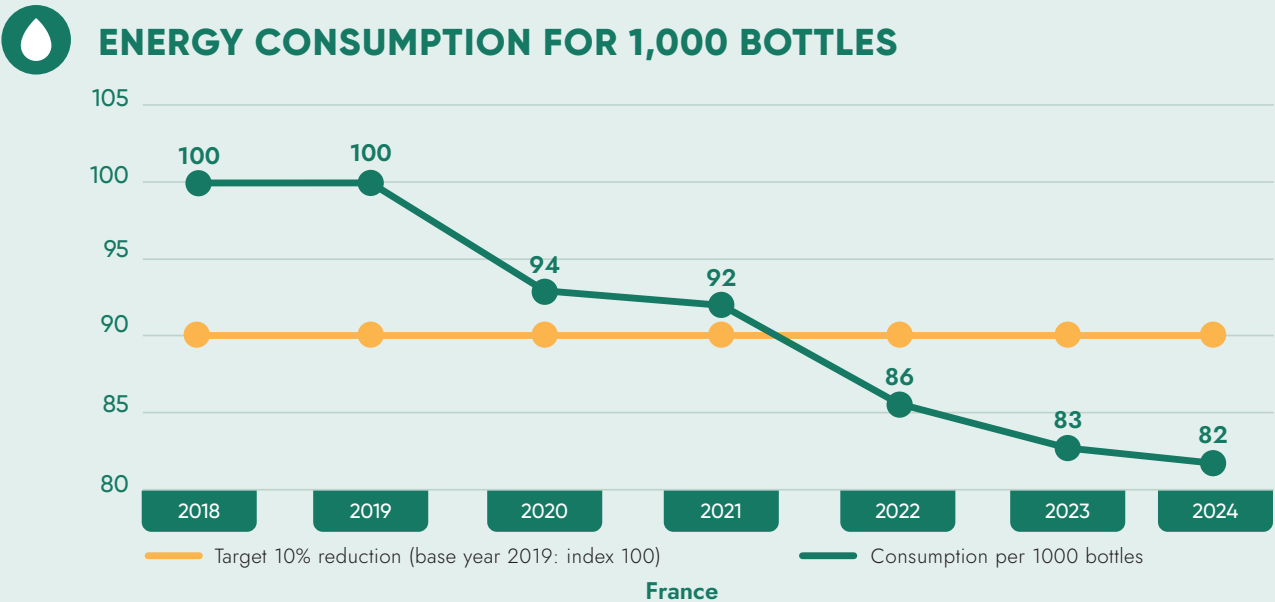


## 2.3 OBJECTIVES AND INDICATORS RELATING TO CLIMATE CHANGE MITIGATION

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

Objectives	2024 milestone
Reduce energy consumption for 1,000 bottles by 10% by 2025 (base year 2019)	18% reduction in France and 8% in Europe vs. 16.9 in France and 5.4 in Europe in 2023 (see chart below).
Reduce CO <sub>2</sub> emissions per litre bottled by 20% on the 3 scopes by 2025 vs. 2019 on the France scope	9% reduction in 2023 (results obtained in 2024)
Target of zero end-of-line shrink-wrapping	29% of lines are still shrink-wrapped

Below is a breakdown of energy consumption in France and Europe in 2024:







## 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.

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



### 3.2 ACTIONS AND RESOURCES RELATED TO WATER RESOURCES

#### Multi-location of sources

**The distribution of the 22 Cristaline sources in France (24 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 CO<sub>2</sub> 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 the minimum amount of water necessary 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.

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

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. Sources ALMA wishes to continue the programme and other actions are envisaged, in particular raising the awareness of local players to develop practices that are increasingly environmentally-friendly.





## 3.3 RESULTS IN 2024

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

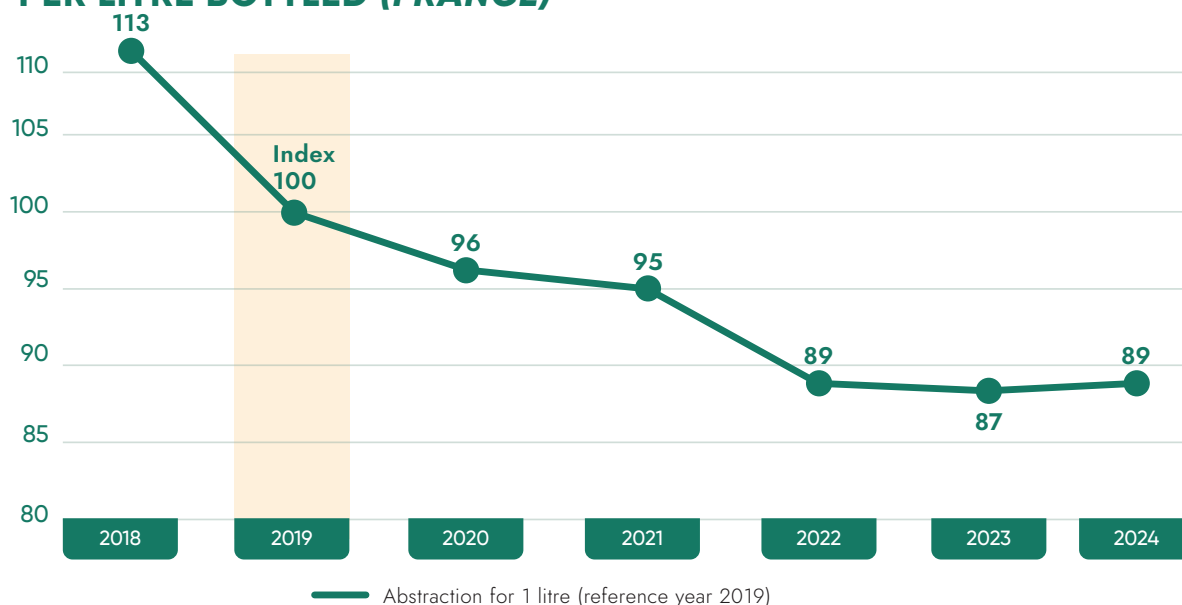
**-19% less  
water  
consumed**

for all the Group's activities,

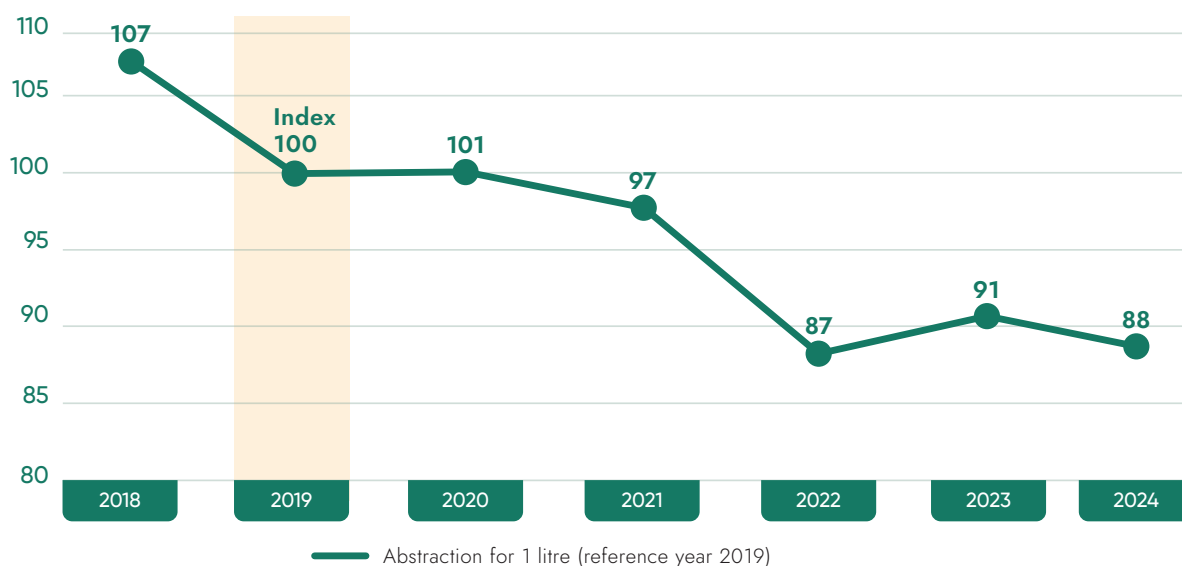
**-24% less  
across the  
French scope**

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

### WATER ABSTRACTION PER LITRE BOTTLED (FRANCE)



### WATER ABSTRACTION PER LITRE BOTTLED (EUROPE<sup>8</sup>)



# 4. Moving from a linear to a circular “bottles to bottles” 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 21% less plastic than competing national brands (Weighing carried out in February 2024 by a court commissioner, calculations based on the average weight of 1.5L and 50cl bottles of still water from national brands sold in supermarkets in 2023, 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:

- 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 or caps.

### 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. PET is entirely recyclable for bottle-to-bottle 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 an entirely circular economy. In 2024, the preforms manufactured in the Sources ALMA injection workshops were made with, on average, 40.1% rPET<sup>6</sup>, whereas European legislation only requires 25%. The percentage of recycled PET in bottles is both an indicator for meeting regulatory requirements and a way of reducing CO<sub>2</sub> emissions and saving non-renewable resources.



#### INCORPORATE RECYCLED PET BE AHEAD OF REGULATORY REQUIREMENTS

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 2030<sup>7</sup>. The Sources ALMA timetable may be adjusted to take account of the increase in the rate of collection for recycling in France.



40.1% of rPET<sup>6</sup>  
in 2024

<sup>6</sup> This does not apply to the cap and label as they are not made of PET.

<sup>7</sup> 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 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 and spring 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".

In 2024 FILAO, the third Sources ALMA recycling unit, inaugurated in 2023, reached full capacity. As a partnership between Sources ALMA and Veolia Belgium, 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.

## 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.

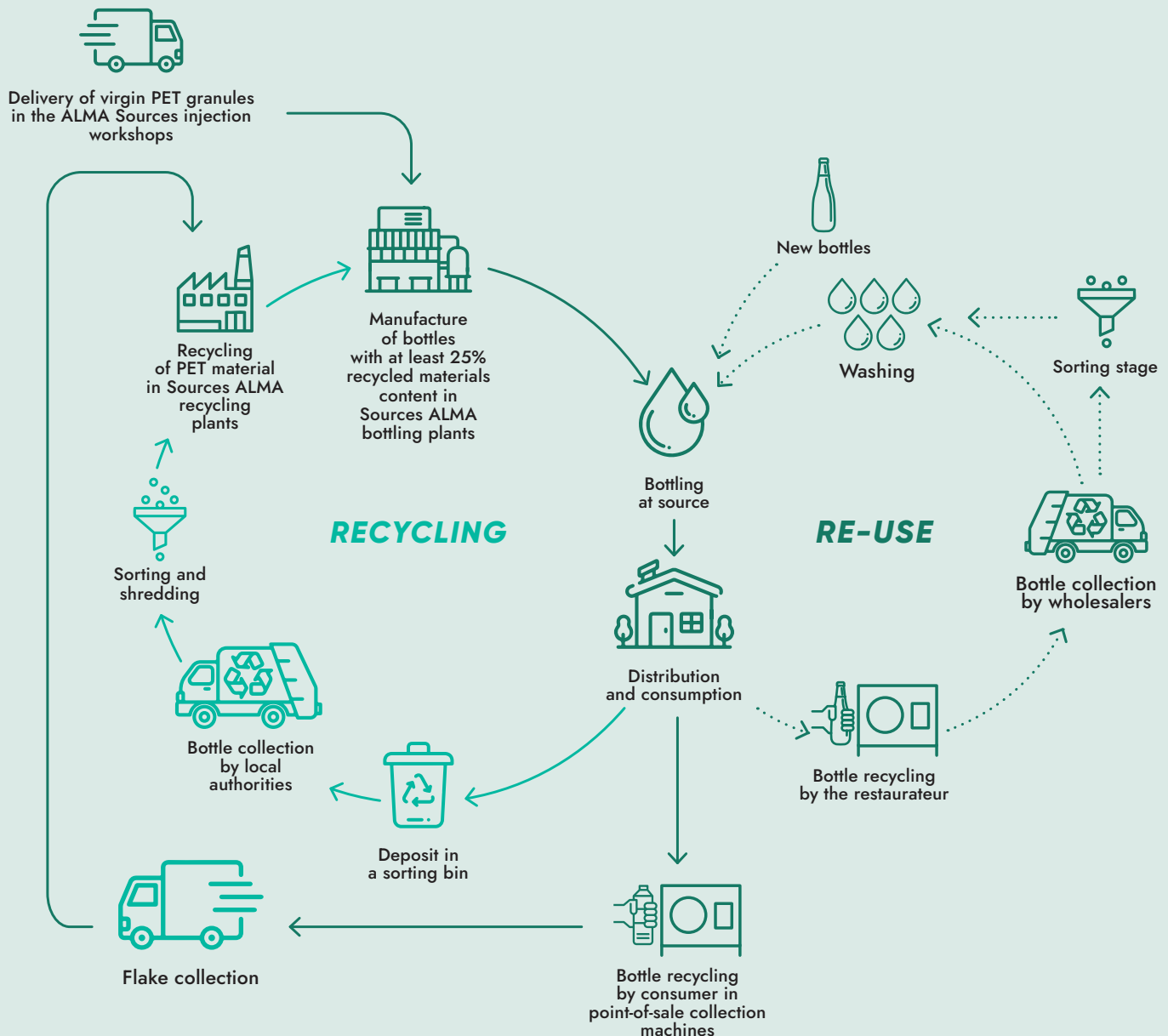
The bottles collected by the machine are crushed directly into flakes for recycling at the nearest recycling plant owned by Sources ALMA. The flakes are transformed into recycled PET of food contact quality, which is then used to manufacture new bottles in-house. It's the shortest recycling circuit possible!



## A circularity that also focuses on re-using packaging

Two circularity models coexist at Sources ALMA (see diagram below). In addition to "bottles to bottles" recycling, Sources ALMA has been deploying returnable glass packaging for the catering sector for many years in Belgium and France, with the Villers brand, and more recently with the Parot brand (France).

In Germany, over 80% of packaging (glass and PET) is returnable, with brands such as Rhönsprudel, Bad Liebenwerda and Spreequell.





## 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 bottles are 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, in 2016 Sources ALMA 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 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 were adapted to achieve 100% attached caps.

## 4.3 OBJECTIVES AND INDICATORS RELATING TO THE USE OF RESOURCES

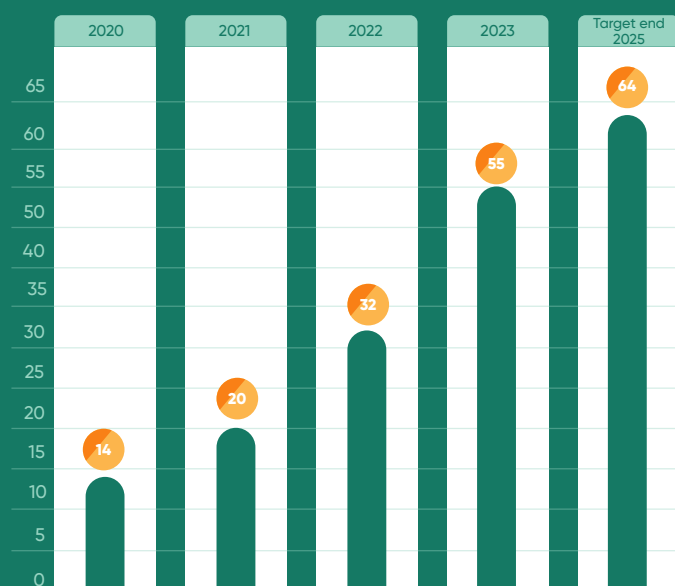
The actions implemented have enabled us to continue to improve our performance in terms of the circular economy.

Objectives	2024 milestone
25% recycled PET in water containers before 2025	The preforms manufactured in our own injection workshops were made with, on average, 40.1% rPET
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	286 collection machines installed
Exceed 60 million bottles collected per year by 2023	Over 80 million bottles collected by 2024 Over 400 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 2024, 84 new collection machines had been installed, giving a total of 286 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.

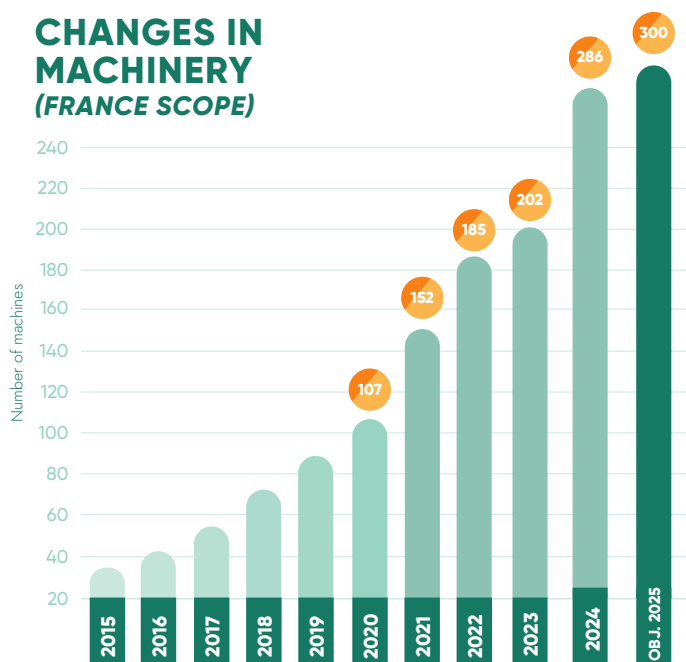


**OBJECTIVE ACHIEVED IN 2024:  
EXCEED 250 OPERATIONAL  
MACHINES IN 2024**



**THE GOAL IS  
TO EXCEED 300  
MACHINES BY 2025.**

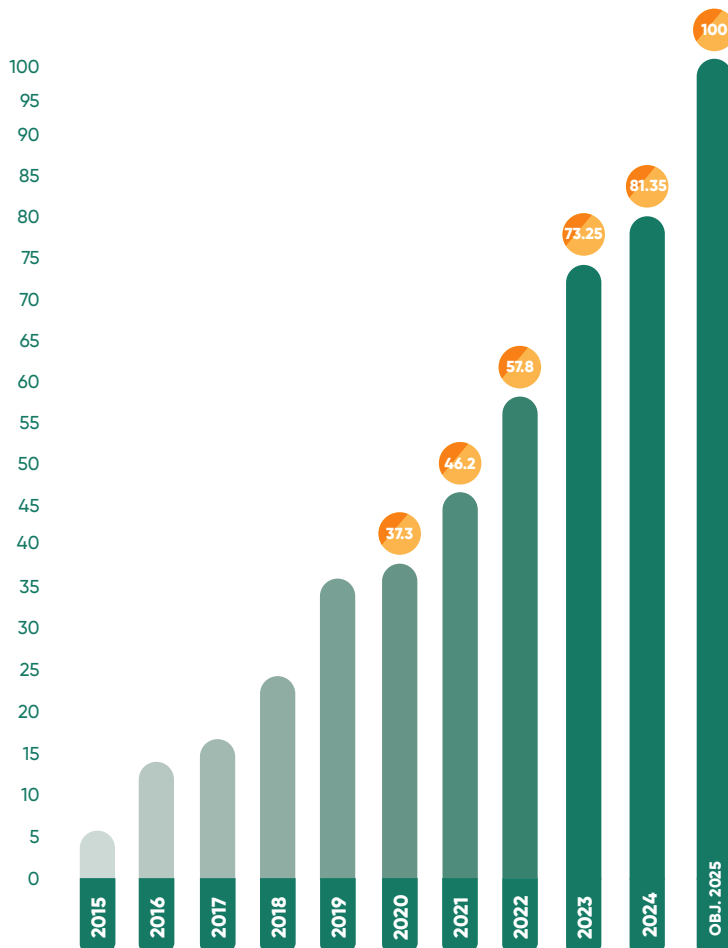
## CHANGES IN MACHINERY (FRANCE SCOPE)





# THE GOAL IS TO EXCEED 100 MILLION BOTTLES COLLECTED PER YEAR BY 2025.

## COLLECTIONS IN MILLIONS OF PET BOTTLES (FRANCE)



In 2024, 81,350,781 bottles were collected, out of a total of over 400 million bottles collected since the start of the project.



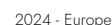




# 1. Human resources policy

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.

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



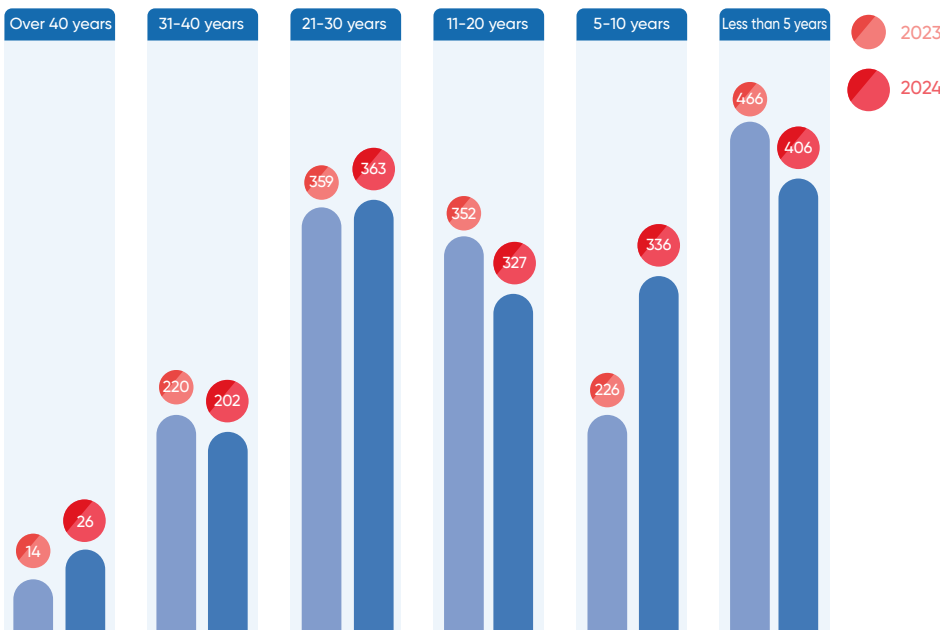
# 1.2 EMPLOYEE RELATIONS AND WORKING CONDITIONS

## 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, 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. The same is true of the vast majority of Plant Managers at production sites: some of them even started their career with the company as operators. This reflects the commitment of a loyal and passionate team, with 55.5% of the workforce on permanent contracts at the end of 2024 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.



have been with the company  
for more than 10 years

Length of service for permanent contracts - 2024 - France



## 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 2024, in France, the company had trained 58 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 on the sites, along with a video which was made to inform new recruits on safety instructions.

## Attractive remuneration

Base salaries (France) have risen by 6.70% over the last two years. For 2024, the general increase was 2.40%.

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 is the same as last year.

## Training for 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 2024, 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.



## 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.

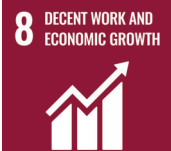
For calculable industrial companies, the scores obtained are higher than in 2023, at 86 points or more out of 100 (vs. 85 in 2023), and within its structure in charge of marketing and sales the index is 93 points out of 100, a high score and slightly higher than in 2023 (92 points).

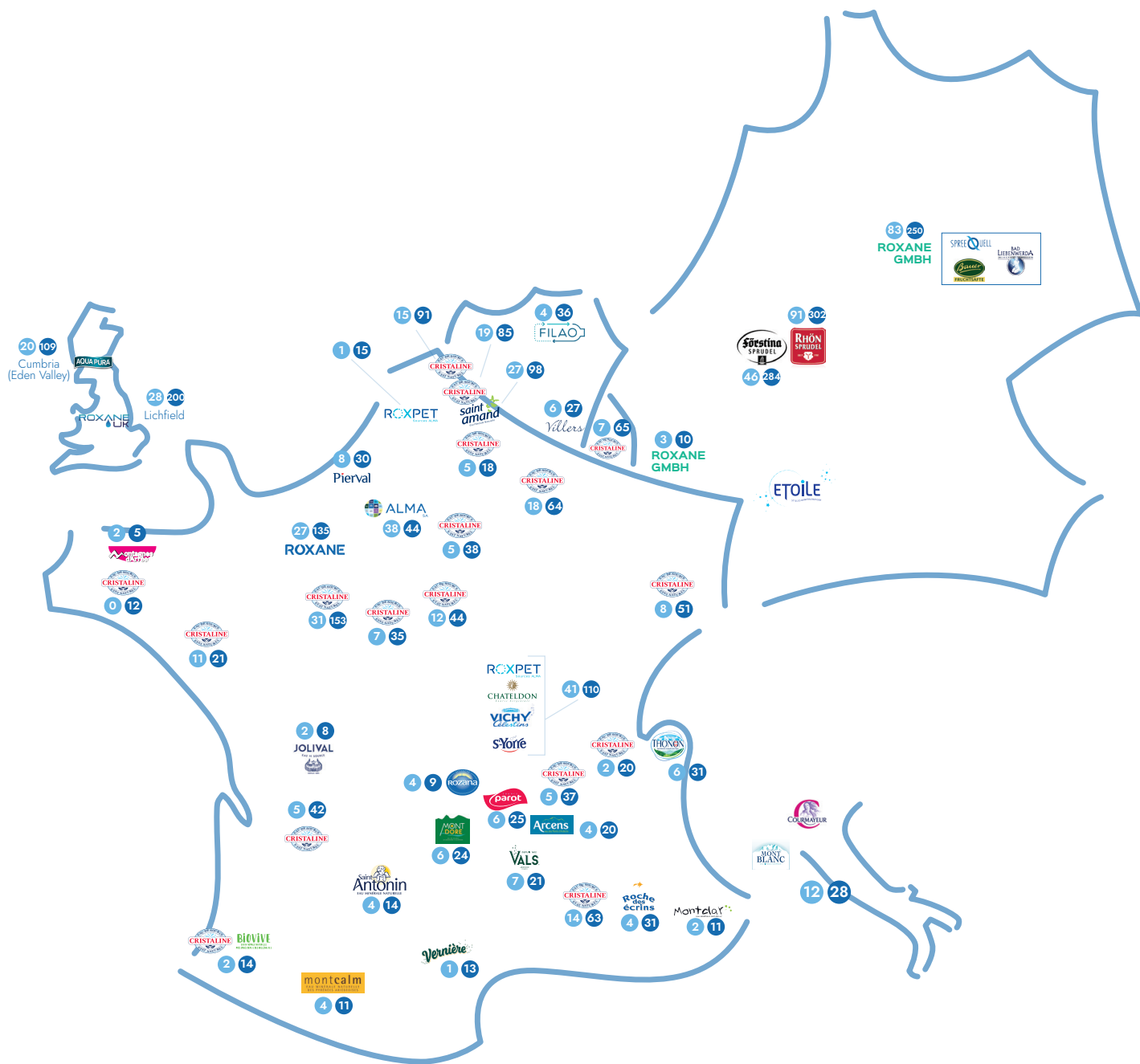
The company also aims to give all new employees, regardless of gender, the same pay on recruitment for the same job of equal value.

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.





## Distribution of women/men by site

> Workforce F/M - 2024 - 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 IFS<sup>11</sup> 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.

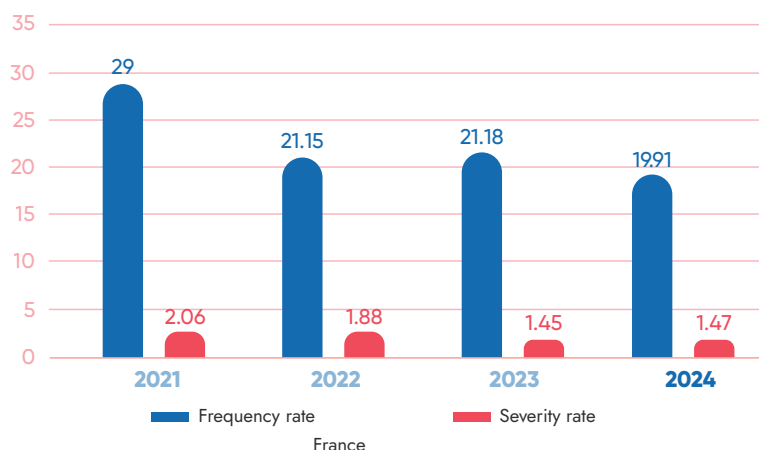
This policy of investing in more efficient, modern facilities that comply with the latest standards is helping to limit employee exposure to occupational risk factors.

## 1.3.2 RESULTS

For the year 2024, the accident frequency rate<sup>12</sup> fell, whilst there was a slight increase in the severity rate<sup>13</sup> (19.91 % vs 21.18 en 2023 et 1.47 vs 1.45 en 2023).

For internal safety audits, the percentage of sites audited in 2024 was 93.8% (vs. 95% in 2023) and 94.2% for industrial audits carried out in 2024 (vs. 91.6% in 2023)<sup>14</sup>.

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



## 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 the members of the Purchasing commissions and our purchasing managers. It was under the social

and human rights areas of activity that Sources ALMA made the greatest progress in the ECOVADIS assessment for 2024.

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:

Laurent CLAIR

Human

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

Resources Director Sources ALMA

Sources ALMA also supports people who are deprived of their drinking water. 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. This assistance was renewed from time to time in 2024.

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 was particularly the case for races, with the bottles distributed along the route being collected and then recycled at the Saint-Yorre recycling plant. Various other clean and circular races once again took place in 2024, such as La Sainté Lyon and the Vichy Ironman, where used bottles are collected directly at the end of the event to be recycled in Sources ALMA plants to become new bottles. In total, in 2024, Sources ALMA recovered bottles from 21 races across France.

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.

Sources ALMA is also a partner of the French Athletics Federation with St-Yorre and Cristaline, the French Swimming Federation with Thonon, the French Basketball Federation with Cristaline and the French Climbing Federation with Mont-Blanc, underlining the importance of quality hydration for athletes in the year 2024 when France hosted the Olympics.



### 3. Consumer-related initiatives

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 thanks to a consumer service (see point 3.2). As a vitally important player in ensuring the distribution of an essential product, health and safety have guided the company's actions from the outset.

Sources ALMA is now the French market leader (by volume) with a 46.8% market share, up from 45.8% in 2023, and the leading player in terms of value, with a 28.6% market share, up from 28% in 2023. This result shows that Sources ALMA continues to meet consumer expectations and demonstrates the appeal of its brands.

In Germany, too, brands such as Rhönsprudel, Förstina and Bad Liebenwerda hold historic positions, while other Sources ALMA brands that are more recent to their markets are making good progress, such as SpreeQuell in Berlin, Aqua Pura in the UK and Saint Antonin in France.



#### **SOURCES ALMA IS THE FRENCH MARKET LEADER IN VOLUME & IN VALUE:**



**46.8% VOLUME MARKET SHARE (COMPARED WITH 45.8% IN 2023)  
28.6% MARKET SHARE BY VALUE (COMPARED WITH 28% IN 2023<sup>8</sup>)**

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 for the creation of this non-financial performance declaration.

<sup>8</sup> Source Circana Annual Total Circuits 2024: 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 2024, 90% of production sites (Europe) were certified to one of the quality standards of the Global Food Safety Initiative (GFSI), or to ISO 9001, ISO 14001 and COFRAC (vs 94% in 2023). To take its requirements even further, Sources ALMA has defined an additional programme of internal audits and self-controls.

The rate of completion of these internal audits is high: we have set ourselves the target of carrying out quality audits at 100% of our sites. In 2024, due to the start-up of the new FILAO site, the audit could not be carried out as the site was not yet operational. This explains the drop in the rate from 100% to 98% for 2024.

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, there is in-house laboratory at each of the recycling sites, where analyses on raw materials and recycled PET are carried out. This allows us to be independent and responsive in terms of raw material quality, exceeding regulatory requirements. Checking the absence and compliance of various factors is essential to ensure the quality and safety of drinks packaging. The plastics recycling plants also carry out daily analyses to check the quality of the PET that is recycled. In 2024, 4022 tests were carried out at ROXPET Lesquin, compared with 4325 in 2023. For ROXPET Centre, 4020 analyses took place in 2024, compared with 3706 in 2023. The new FILAO site carried 4,920 analyses in 2024 (the year in which the site came on stream).

## 3.2 CONSUMER SATISFACTION INITIATIVES

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 2024, the indicator on the number of complaints changed to take into account only complaints attributable to the company. The figure has risen from 0.197 in 2023 to 0.180 in 2024 (per million bottles produced). Given this development, the response time will rise from 22 days in 2023 to 29 days in 2024<sup>9</sup>. 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 natural mineral waters.



<sup>9</sup> This indicator does not take into account data from the Rhönsprudel, Bad Liebenwerda and Förstina sites, which are not monitored.

### 3.3 CONSUMER-RELATED TARGETS AND INDICATORS

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

Objectives	2024 milestone
Maintain or increase the % of certified sites	90% (compared with 94% in 2023)
100% of internal audits carried out each year	98% quality audits (vs. 100 in 2023) 93.8% safety audits (vs 95.5% in 2023) 94.2% industrial audits (vs 91.6% in 2023)
Developing Sources ALMA's market share	In 2024, Sources ALMA will be the leading player in France in terms of volume, with a 46.8% market share, compared with 45.8% in 2023, and the leading player in terms of value, with a 28.6% market share vs. 28% in 2023
Maintain or reduce the number of complaints	The total number of claims with the integration of new sites is 0.180 (vs. 0.197 claims in 2023) <sup>10</sup>
Maintain or reduce response times	The response time is 29 days (vs. 22 days <sup>11</sup> )

<sup>10</sup> This indicator was changed in 2024 to take into account only complaints attributable to the company.

<sup>11</sup> Response time has increased due to the change in the indicator, which now focuses solely on complaints attributable to the company.



# Appendices

## 1. METHODOLOGY NOTE

### LEGAL FRAMEWORK

ALMA SA is no longer legally required to draw up a declaration of non-financial performance.

This is because it depends on a parent company, which is obliged to draw up said declaration in accordance with articles L 230-2 and L 233-16 of the French Commercial Code.

It is concerned by the publication of a consolidated declaration of extra-financial performance because it exceeds the thresholds mentioned in the aforementioned provisions, i.e., more specifically, at least two of the following three criteria: balance sheet total, net sales and average number of employees during the financial year.

As a result of recent legislative changes, and in particular the two-year postponement of the obligation for ALMA SA - and consequently its parent company - to include sustainability information in their management reports, ALMA SA is continuing to produce a declaration of non-financial performance until these new obligations come into force.

To facilitate this obligation on the part of its parent company, ALMA SA draws up an interim extra-financial performance declaration report covering its activities.

Have specified this and for ease of reference, the term 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 2024 (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 appointed by the parent company.

### REPORTING SCOPE

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

· The European scope + refers to the scope of companies listed in the previous "consolidation" table presented elsewhere (including fully consolidated companies or groups of companies and companies consolidated using 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.

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:** 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 - Europe<sup>12</sup>

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

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

### Percentage of internal audits carried out each year - Europe

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) - Europe

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 - Europe

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

### Percentage of end of line shrink-wrapped covers - Europe

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

<sup>12</sup> This indicator does not include data from the Liebenwerda, Förstina or Rhönsprudel sites

## 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 CO<sub>2</sub> 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 The Sources ALMA strategy for delivering the best product in the best packaging

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

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#### Description of policies and commitments

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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

Part 2: Sources ALMA and the environment

1 Sources ALMA's strategy for the environment

2.1 Climate change mitigation policy

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Part 3: Sources ALMA: our people

1 Sources ALMA's human resources policy

### MANDATORY TOPICS LISTED IN ARTICLE L. 225-102-1

#### Social consequences of activity

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2.1 A strong commitment to employment in rural areas



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