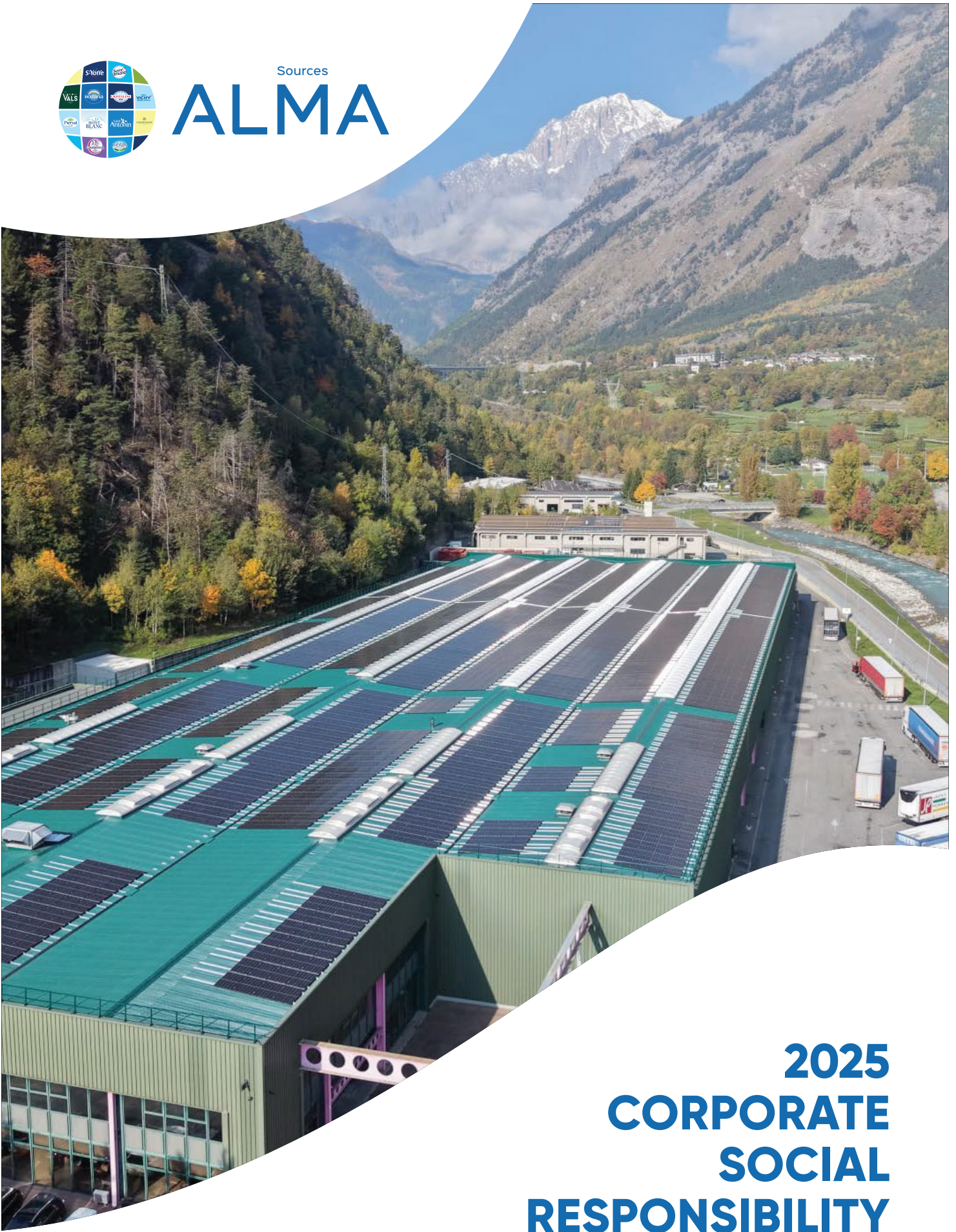




Sources

ALMA



2025 CORPORATE SOCIAL RESPONSIBILITY REPORT

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A word from Luc Baeyens



As I put down my pen, it is time for me — who have always looked to the future — to take stock of these past years spent as Managing Director of Sources ALMA.

In 1995, we produced just under 500 million bottles. In 2025, we reached 10 billion bottles. In 2012, Cristaline accounted for around 25% of the market (by volume) in France; today it exceeds 40%. We now have one of the fastest production lines in Europe, and will soon have a second fully automated warehouse. My mandate has always been guided by the pursuit of performance and by the development of a state-of-the-art industrial facility.

In recent years, we have also accelerated our international development and consolidated our positions, notably with around 16% growth in the UK in 2025 and the launch of the Gill Beck brand in that market.

As I hand over the reins, I am very proud of the results achieved with the ALMA team and of the legacy I leave behind. I am, however, aware that Sources ALMA faces new challenges. We sell a natural product that is increasingly exposed to diffuse pollution risks, which we have a responsibility to safeguard. We must also

address the data challenge: with this in mind, in 2025 we launched our digital transformation programme, ALMA 2.0.

Among these issues is the major challenge of decarbonisation. This year marks an important milestone, with the definition of our trajectory to 2035 and the launch of the ACT® Step by Step initiative to build our roadmap.

Finally, 2025 was the year of the arrival of Oliver Schneider as Deputy Managing Director, whom I am about to entrust with what comes next. Together, we initiated a reorganisation of the group's governance and strengthened the integration of other countries. I wish him every success in tackling these many challenges.

The challenges are considerable, but we remain on course: to ensure bottled water remains a safe, high-quality and affordable product that allows everyone to stay hydrated every day.



Enjoy your reading,

Luc BAEYENS
CEO - Managing Director
Sources ALMA





EAU DE SOURCE
CRISTALINE
GAZÉIFIÉE
Délicieusement Pétillante!
EAU DE SOURCE AVEC ADJONCTION DE GAZ CARBONIQUE
BOTTLED WITH TROUBLESHOOTING ADDITION OF CARBON DIOXIDE
WITH CARBON DIOXIDE ADDED / QUELLWASSER MIT KÖHLENSÄURE VERSETZT
1.5L

The year

2025



JANUARY

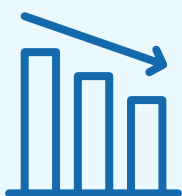
Arrival of Deputy Managing Director, Oliver Schneider

Multi-brand in-store campaign Dry January (France)



APRIL

Launch of the new Cristaline apple, blackcurrant and raspberry flavour



MAY

Launch of the ACT® Step-by-Step pathway to develop the decarbonisation roadmap

Renewal of the partnership:
Thonon becomes the Official
Partner of the French Swimming
Federation

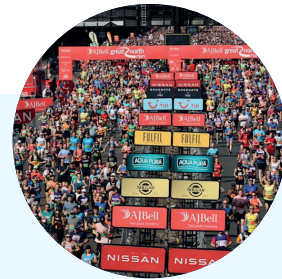


JULY

Event "Climb to the summit with Mont Blanc": installation of a temporary climbing wall in Paris

Sources ALMA joins Open Climat, a data-sharing and climate collaboration platform for manufacturers and distributors





AUGUST

Release of Thonon's new advert

Relaunch of the Förstina brand (Germany)

SEPTEMBER

St-Yorre, official supplier to the French Rugby Federation, supports and keeps the France women's XV hydrated

Aqua Pura, official water supplier for The Great Run (United Kingdom).

360 000 330 ml Aqua Pura bottles collected at the Great North Run and recycled.



OCTOBER

Broadcast of the new Rozana advert

Mont Blanc partners with the French Federation of Mountaineering and Climbing and the national mountaineering teams

NOVEMBER

Courmayeur takes part in the Elle Masterclass "Living well through menopause"



DECEMBER

Over 90 million bottles collected by the 300 machines in 2025 (France)

Installation of solar panels at the Lichfield site (United Kingdom)



CHAMBON



REGIONAL WATERS

1. General information

1.1 The business model

1.1.1 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: AQUA PURA, ARCENS, BAD LIEBENWERDA, CHATELDON, COURMAYEUR, ETOILE, FÖRSTINA, MONT BLANC, MONTCALM, MONTCLAR, PUIITS ST GEORGES, RHÖNSPRUDEL, ROZANA, SAINT AMAND, SPREEQUELL, SAINT ANTONIN, ST-YORRE, THONON, VALS, VICHY CELESTINS...

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 production of crafted beverages (flavoured waters, sodas, lemonades, refreshing drinks...), for the brands CRISTALINE, SAINTAMAND, RHÖNSPRUDEL, BAUER, FORSTINA AND PSCHITT!

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

A circular economy

Sources ALMA has long integrated environmental issues into its strategy and has committed to a virtuous circular economy, **"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.

A vision

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

Pierre PAPILLAUD
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 there are called '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 47 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 34 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.



1.1.2 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 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 and tea-based drinks, and bottles water and beverage product ranges for certain French and European distributor clients.

At some of its sites, Sources ALMA also carries out co-packing activities for a number of major players in the beverage sector.

1.1.3 The value-creation model



French market **leader**
(46,1% market share
in 2025)



Production in **7** European
countries
*Germany, Belgium, Spain,
France, Italy, Luxembourg,
United Kingdom*



Unique territorial network
**34 bottling
sites** in France
(50 plants in Europe)



3,552
EMPLOYEES



3 recycling **units**



37.8% rPET
on average in bottles
manufactured by Sources
ALMA in 2025



More than **90 million**
bottles collected by collection
machines in 2025

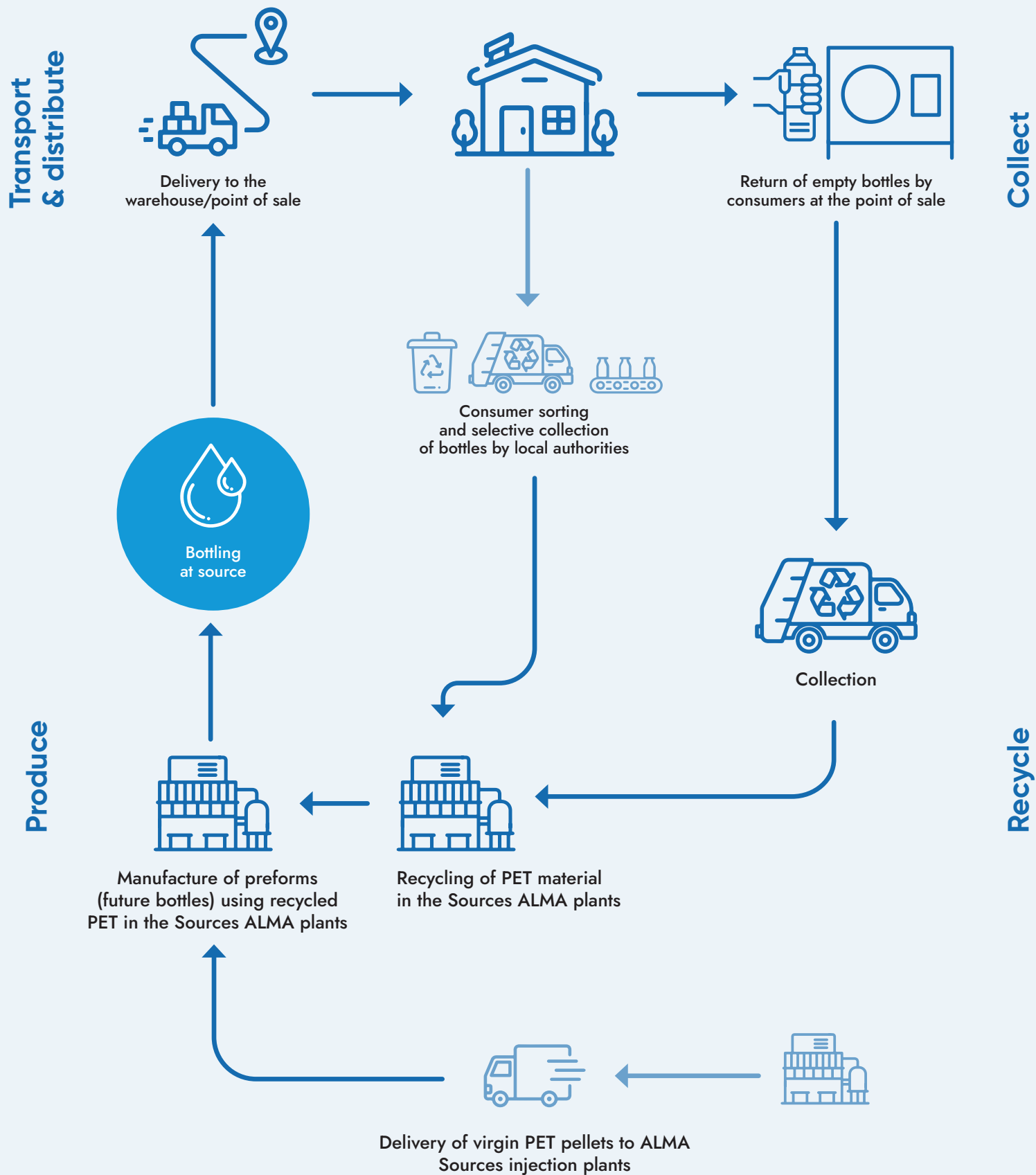


Average of **150 km**
travelled between the source
and the point of sale for the Cristaline
brand



**Rural
employment**
75% of the sites are located in
municipalities with fewer than
5,000 inhabitants.

1.1.4 An integrated value chain



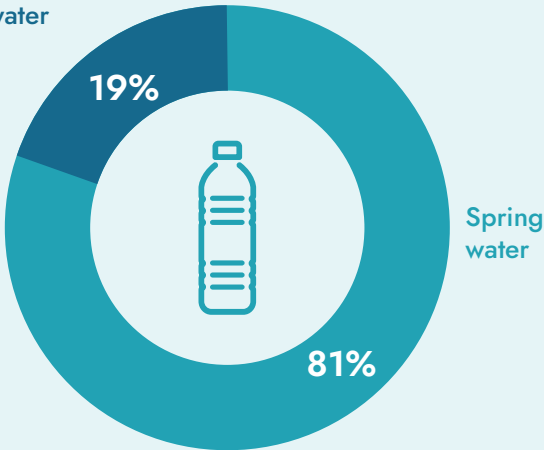
1.1.5 Sources ALMA in Figures

Sources ALMA is a major player in the European bottled water market, operating both in the mass retail channel and in the out-of-home channel.

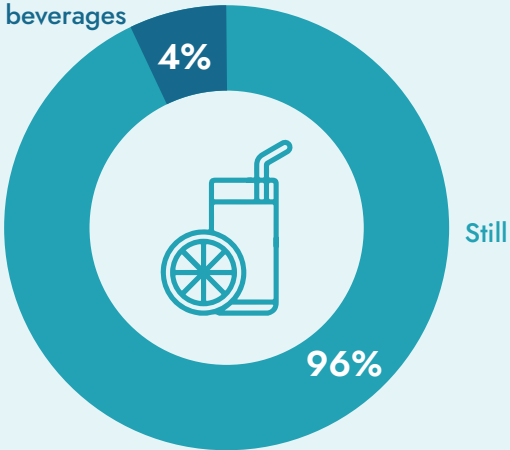
In France, its historic territory, Sources ALMA is the leading player in mass retail by volume with 46,1% market share in 2025 and by value with 28,8% market share¹. CRISTALINE is the most widely consumed bottled water in France, consumed by more than one in two French households².

Turnover breakdown 2025³

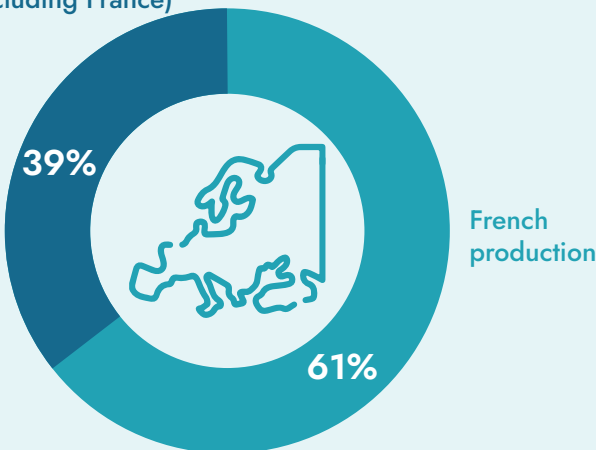
Natural mineral water



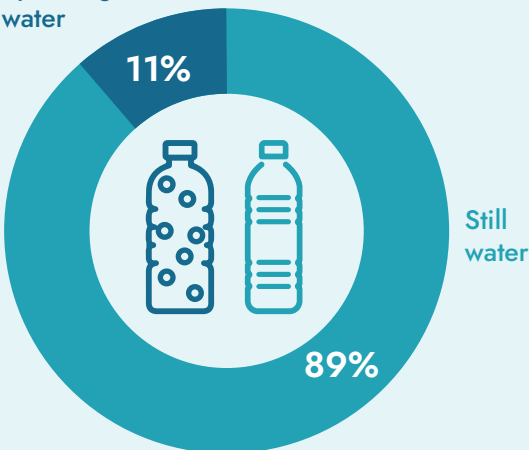
Prepared beverages



European production (excluding France)



Sparkling water



¹ France data, source: Nielsen Annual Total Circuits 2025: Hypermarkets and supermarkets + proximi + drive + own-brand stores

² Source: Myworldpanel All GMS channels P7 2025, France data

³ Source internal statistics - Annual 2025

1.2 The strategy

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

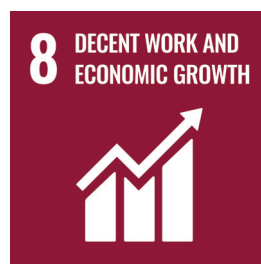
Protecting the environment has always been a major priority for Sources ALMA, which has been committed for over 30 years to the circular economy, eco-design and ambitious reductions in CO₂ emissions at every stage in the life cycle of its products.

Environmental issues are essential to Sources ALMA, as nature provides its most precious resource - water - without which life is impossible. Sources ALMA has always made it a priority to protect resources above and beyond regulatory requirements, to ensure responsible abstraction, and to bottle and distribute with the minimum environmental impact. These actions are set out in the environmental information section.

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. Within this framework, the group has made ambitious CSR commitments, including 10 commitments on quality and the environment. These initial commitments are intended to evolve as part of a continuous improvement process. The 2025 results, presented throughout this statement, demonstrate the momentum that has been set in motion. In 2025, Sources ALMA continued to make progress in ECOVADIS's CSR assessment: an 11-point increase to a total of 63/100.

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 directly contribute to six UN SDGs: 3, 5, 6, 7, 8 and 12.



1.2.1 Ten 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  A fully recyclable bottle
- 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  Being the first fully circular bottler

1.2.2 Management of impacts, risks and opportunities

In preparation for the implementation of the CSRD, Sources ALMA began its first double materiality exercise, structured in four steps: identification of topics, identification of impacts, risks and opportunities (IRO), rating of the IRO (on an impact materiality scale and a financial materiality scale), and finally the determination of the material topics.

In preparation for this work, Sources ALMA set up a steering committee, thematic working groups with subject-matter experts, and a CSR Committee. The double materiality matrix was approved in January 2025 by the CSR Committee.

1.2.2.1 Double materiality analysis

Identification of sustainability themes

The first step was to establish the universe of sustainability themes to be addressed in the materiality analysis. Based on the themes and sub-themes proposed in the ESRS (European Sustainability Reporting Standard), topics identified in peer matrices, and topics identified by sector, notably the standards of the Sustainability Accounting Standards Board, 20 topics were selected in the analysis.

Identification of impacts, risks and opportunities

After identifying and pre-selecting sustainability themes and sub-themes, a description of the topics was proposed and validated by the steering committee to initiate the identification of the IRO. Based on this selection, stakeholders and subject-matter experts identified the IRO during working sessions. A consolidated list of raw impacts and risks, organised by major theme, was thus drawn up. This was shared with internal stakeholders, who also contributed to evaluating the importance of impacts and risks at group level through a rating process.

With regard to the identification of financial risks, this mainly relied on the existing risk mapping, originally developed as part of the simple materiality exercise. This mapping was enriched and certain materiality thresholds were adjusted to strengthen the relevance of the analysis.

Assess the importance from the impact and the financial perspectives

IMPORTANCE FROM THE IMPACT PERSPECTIVE

Once impacts were identified, their importance was evaluated on a rating scale of 1 to 4 taking into account severity and probability. Severity was assessed by taking into account extent, magnitude and remediation, using a four-level scale. The weighting criteria in the rating scale for social impacts remained severity and probability, with a grid adapted to this type of impact (see below).

Severity			Probability	Results
1-Extent	2-Magnitude	3-Remediation		
The scale of the damage caused to the environment or to a geographical area In the case of impacts on the population, the extent can refer to the number of people affected by the impact	What will be the severity of the risk materialisation ?	Negative impacts may be remedied, and to what extent, for example by restoring the environment or affected people to their prior situation	What is the probability that the risk will materialise?	Severity x Probability

Severity			Probability	Results
1-Extent	2-Magnitude	3-Remediation		
How many people are likely to be affected?	What will the severity be if the risk materialises?	Can the victim be reinstated in a role equivalent to the one they held before the risk materialised?	What is the probability that the risk will materialise?	Severity x Probability

IMPORTANCE FROM A FINANCIAL POINT OF VIEW

In the analysis of importance from a financial point of view, the project team also implemented a process to identify and prioritise events that could prevent Sources ALMA from achieving its objectives. These risk factors can have a significant negative impact on Sources ALMA's operations, reputation or outlook and, consequently, on its financial position and results.

For this analysis, a three-level rating scale was used for both impact and probability of occurrence (low, moderate or high).

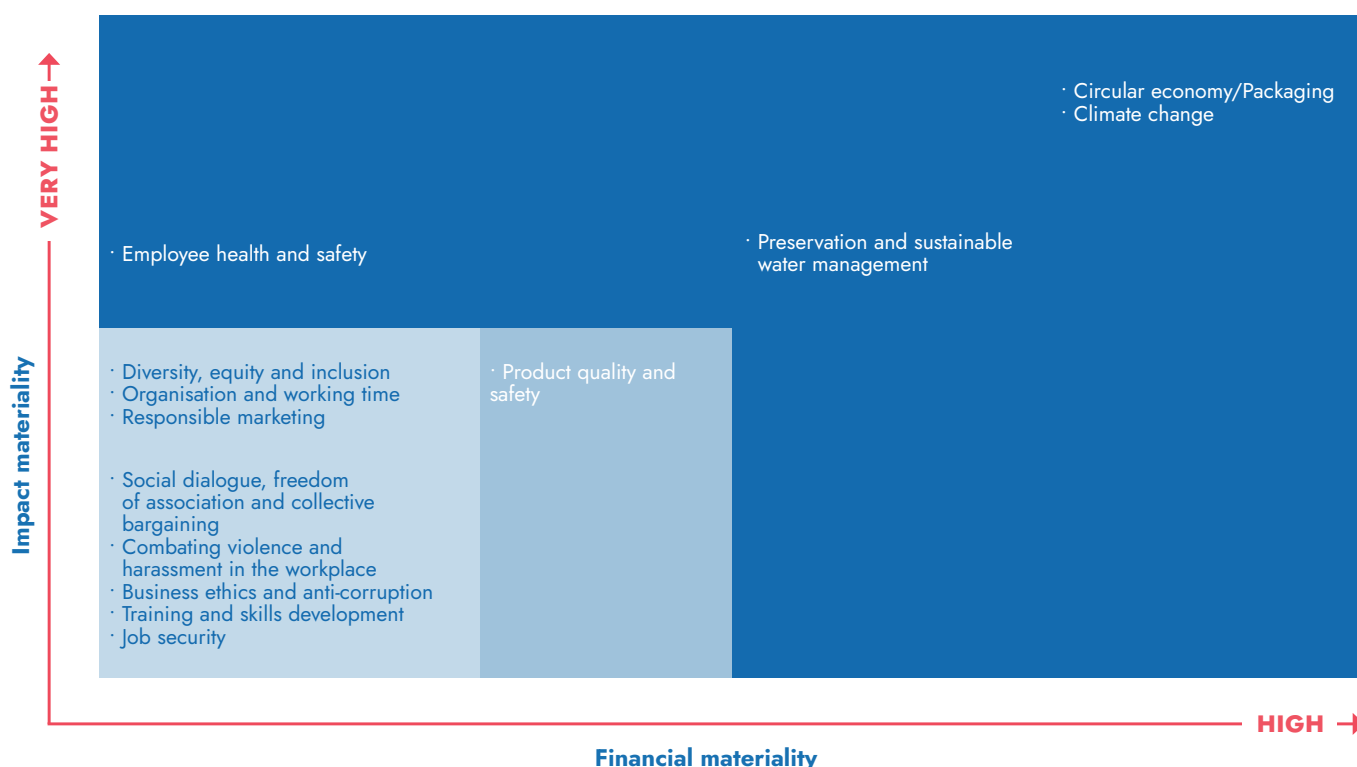
As mentioned previously, this analysis relied heavily on the existing risk mapping. Sources ALMA nevertheless re-evaluated the potential

impact of certain risks, allowing a more refined assessment of their criticality. Thus, some risks were downgraded, while others were reassessed upwards.

Determination of material topics

For readability, impacts and risks have been grouped and organised within a summary matrix to facilitate their analysis and prioritisation. However, for this step, certain risks and impacts were grouped under a broader theme. In the double materiality matrix we thus find four major material themes: climate change, circular economy, sustainable water management, and health and safety.

DOUBLE MATERIALITY MATRIX



1.2.2.2 Impacts, risks and opportunities identified during the double materiality analysis

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 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.

THEME	IRO TYPE	DESCRIPTION
CLIMATE CHANGE	NEGATIVE IMPACT	GHG emissions - GHG emissions generated by Sources ALMA at sites and in its value chain contribute to climate change
	RISK	Regulatory risks / loss of markets — In a global context of increasing standards and regulatory obligations, and with retailers' restrictions, Sources ALMA is exposed to structural restrictions on water withdrawals, restrictions on plastic packaging (fossil-based) or, quite simply, limits on operating the business (licence to operate). Retailers' restrictions on decarbonisation expose Sources ALMA to delisting risks, increased costs or reduced sales
WATER RESOURCE	RISK	Risks related to pollution of the water resource — In a context where changing precipitation patterns and the reduction of the resource could lead to or promote the concentration of pollutants in groundwater, the deterioration of its quality would make Sources ALMA's main activity unviable and would call its raison d'être into question.
CIRCULAR ECONOMY	NEGATIVE IMPACT	Impact of packaging end-of-life - The use of plastic bottles and their collection by consumers after use are likely to generate environmental impacts if their end of life is not properly managed.
	RISK	Regulatory risks - Regulatory measures on plastic packaging represent a risk of increased compliance costs for its activities and even of a ban on placing products on the market
COMPANY WORKFORCE	NEGATIVE IMPACT	Health and Safety — due to Sources ALMA's industrial activity, employees are exposed to workplace accidents and adverse health impacts.

2. ENVIRONMENTAL INFORMATION

2.1 Climate Change

2.1.1 Transition plan for mitigating climate change

In 2025, Sources ALMA's commitment to fighting climate change reached a new milestone. Sources ALMA has established its decarbonisation trajectory to 2050 with interim targets for 2030. In 2025, Sources ALMA also launched the ACT[®] Step-by-step programme, aiming to validate a 2°C trajectory by 2050 compatible with the Science Based Targets methodology and to establish an action plan. At the end of this exercise, scheduled for 2026, Sources ALMA will publish its Transition Plan.

2.1.2 Climate change mitigation policy

Sources ALMA has been committed for many years to combating climate change with a development strategy based first on ecodesign and reducing bottle weight, and then on recycling and incorporating recycled material into bottles. Ecodesign of bottles remains the main lever to decarbonise operations and reduce the plastic in bottles. Thus the Cristaline 1.5 L bottle, with less than 13 g of plastic per litre of bottled water, is the lightest on the French market. The entire production system is optimised to minimise the bottle's carbon footprint.

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

- Continue to reduce the weight of containers and packaging 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 freight performance

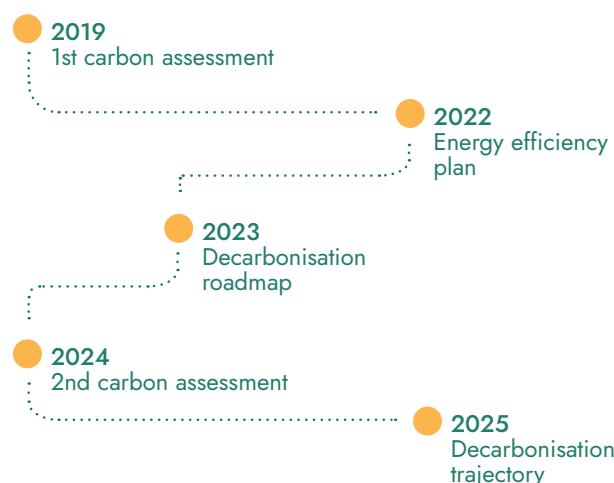
As part of a continuous improvement approach, Sources ALMA carried out life cycle assessments (LCAs) in 2022 on some of its brands to obtain a more detailed analysis of the environmental footprint and to identify the impact of the different categories of emissions depending on the logistics model. This made it possible to identify brand-specific reduction levers and to guide their strategic decisions to reduce their environmental impact. **The Cristaline bottle performs very well in terms of carbon emissions, with a carbon footprint lower than the average for bottles in the sector⁴.**



Cristaline 0,5 L
8 grams of PET
0.11 Kg CO₂eq per litre⁵



Cristaline 1,5 L
19 grams of PET
0.07 Kg de CO₂eq per litre⁵



⁴ Source: Cristaline LCA, reference year 2021

⁵ LCA Cristaline, reference year 2021 VS COMPARATIVE LIFE CYCLE ASSESSMENT OF DIFFERENT WATER CONTAINERS IN France



2.1.3 Actions and resources related to climate change mitigation

The company has implemented measures to reduce its energy consumption, lighten packaging, increase the use of recycled material and reduce greenhouse gas emissions from transport by optimising logistics flows.

Ecodesign of packaging

Sources ALMA has long been committed to designing circular, low-carbon packaging. Sources ALMA produces fully recycled packaging, deploys collection machines which help promote collection and recycling, and then incorporates recycled plastic into the manufacture of its bottles (in its own recycling plants). This model, in addition to ensuring resource preservation, yields substantial annual carbon emission savings. In 2025 Sources ALMA incorporated 37,80% rPET (on average). Packaging is an important lever for decarbonisation that continues to be used in the work on the decarbonisation trajectory.

Improving energy efficiency

Sources ALMA has taken measures to improve the energy efficiency of its production facilities and is increasing its use of renewable energy. The group has implemented an energy saving plan aimed at reducing its energy consumption per bottle produced by 10% between 2019 and 2025.

The energy saving plan mainly concerns Sources ALMA's French sites and aims to combat waste, achieve energy savings, implement energy management measures, and rethink work organisation.

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 also planned in the energy saving plan, in 2025 the ALMA group will continue the gradual replacement of shrinkwrappers with stretch wrappers in order, on the one hand, to reduce its fossil energy consumption and, on the other hand, to reduce the amount of plastic used to protect a pallet. Sources ALMA has set a target of zero end-of-line shrinkwrapping and has put in place a monitoring indicator for the number of end-of-line heat-shrunk hoods (as a percentage). This indicator is therefore added to an indicator of energy consumption per 1,000 units to take into account Sources ALMA's development into new markets.

Continuing to develop renewable energy

To increase the share of renewable energy in its energy mix, Sources ALMA installed a photovoltaic installation for self-consumption on the administrative building of its historic headquarters in La Ferrière-Bochard, inaugurated in June 2021.

The ALMA group aims to equip more sites with photovoltaic production facilities. Photovoltaic panels were installed at several sites, including Jandun, Chambon and Morgex, in 2025. Other installation projects are being considered.

Purchasing renewable energy certificates

In order to promote the development of renewable energy, the electricity consumption for the Morgex site is covered by the purchase of guarantees of origin (green electricity). The Thonon and Moncalm brands in France are covered by the purchase of green and regional guarantees of origin, which certify that for each kilowatt-hour consumed, an equivalent amount of renewable electricity is produced and injected into the electricity grid close to 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, it helps to remunerate local renewable energy producers.

Mitigating transport-related GHG emissions

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.

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.

Sources ALMA has established a unique territorial network, with 34 bottling sites in France, which enables optimisation of logistics flows. Thanks to its multiple sites, the distances travelled between the source and the consumer are greatly reduced.

As a general rule, Sources ALMA favours energy-efficient modes of transport. Low-carbon transport modes are therefore being developed (train and combined rail-road transport). 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 2025, weekly rail capacity was maintained at the 2024 level. In 2025, 367,96 tonnes of CO₂ were avoided through the partnership established with one of the carriers.

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. In the same vein, two Cristaline sites now produce their caps.

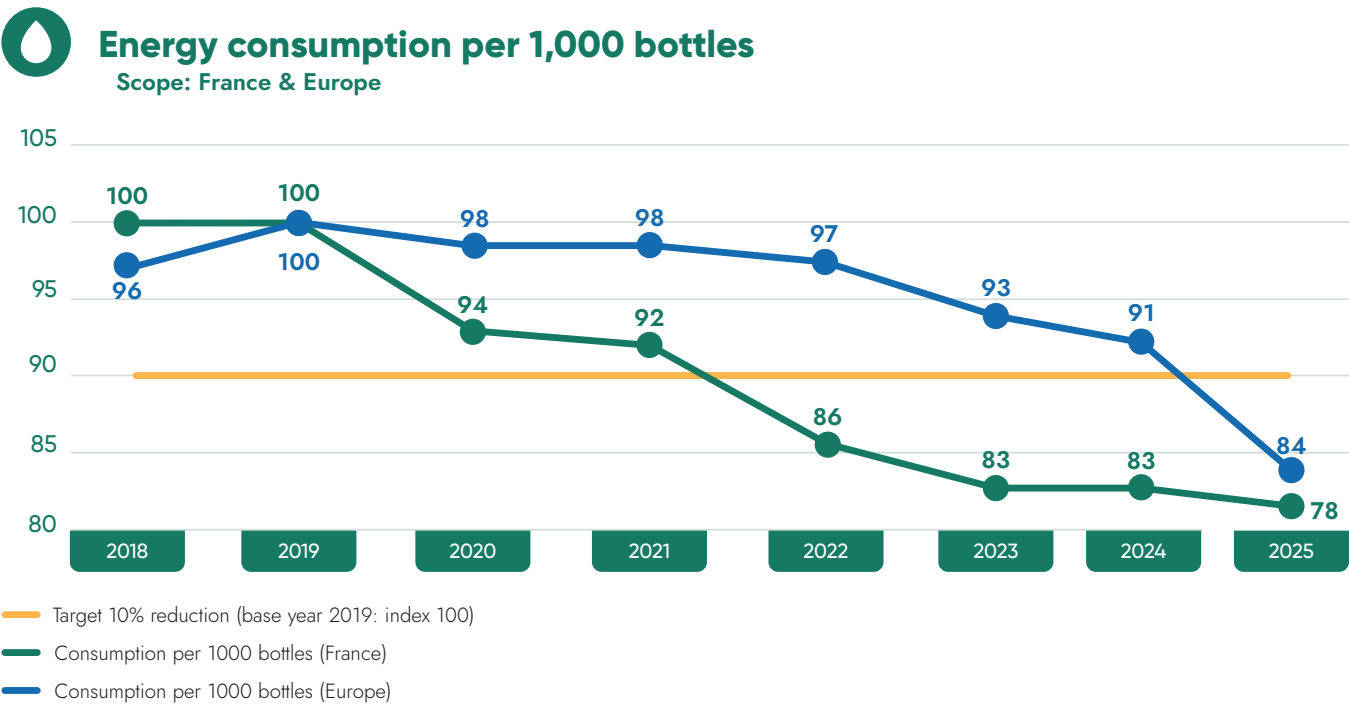
2.1.4 Objectives and indicators related to climate change mitigation

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

Decarbonisation targets for 2030 will be communicated next year when the decarbonisation trajectory is published.

Objectives	2025
The objective is to reduce energy consumption per 1000 bottles by 10% by 2025 (base year 2019)	Reduction of 22% in France and 16% in Europe
Reduce CO ₂ emissions per litre bottled by 20% across the three scopes by 2025 versus 2019 within its scope in France	Reduction of 9% in 2023 (date of the last carbon assessment) Reduction of 15% on a like-for-like basis
Target of zero end-of-line shrink-wrapping	Only 16% of end-of-line units are still thermo-retractable shrinkwrappers (vs 29% in 2024).

Below is a breakdown of energy consumption in France and Europe in 2025:



2.2 Water resource

2.2.1 Water saving policy

Water is the main component of Sources ALMA's business, whose activity is not only bottling but also implementing actions to preserve and protect the water resource, both to ensure its long-term viability and to guarantee its purity and quality.

The water saving policy therefore sets out the principles by which Sources ALMA guides its operations to reduce its water footprint and to ensure that its activity is carried out in a way that respects the regeneration of the resource. This policy is structured around four principles:

- Sustainable water management
- Protecting water resources
- Preservation of the water resource
- An optimised bottling process

Sources ALMA is committed to respecting the abstractions authorised by the prefectural decree. In France, these authorisations are granted on the basis of hydrogeological studies and are confirmed by the opinion of a certified hydrogeologist approved by State authorities.

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

Sources ALMA's model, based on the multi-site sourcing of springs, is designed to limit spring water withdrawals at each site and to direct them primarily to local consumption. Sources ALMA commits to limited and responsible water withdrawals that do not exceed the capacity of the resource.

**«*1L withdrawn
FOR
1L used»**

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*.

Beyond a model designed for sustainable water management, the group undertakes measures to protect and preserve the water resource and biodiversity.

2.2.2 Actions related to the water resource

Multi-location of sources

The distribution of Cristaline's 25 sources in Europe in 2025 (23 sources in France vs. 22 sources in 2024) promotes limited, responsible and measured withdrawals, controlled by government authorities. This multi-site sourcing of springs model, unique in its sector, not only enables sustainable water management by limiting withdrawals at each source but also helps address natural hazards or diffuse pollution that could temporarily disrupt a site's operations.

Sustainable water management

Spring water and natural mineral water are bottled directly at the source and do not undergo any disinfection treatment, in accordance with regulations. 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. 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. In view of water and climate constraints, some options are being explored, such as reusing water as part of the cleaning processes of the facilities⁶.

Protecting the water resource through actions in favour of biodiversity

Sources ALMA manages the land surrounding its sources to protect the areas around the water intake of each source from potential impacts of industrial or agricultural activities that could affect the quality of the resource over time. This contributes to the creation of natural areas where fauna and flora are preserved.

In 2018, as part of support from BeeOdiversity, Sources ALMA installed beehives on some of its catchment areas (impluviums) to help preserve bee colonies, which are vital because of their role as pollinators and whose population is in sharp decline. With support from experts in ecological engineering, Sources ALMA assesses the environmental quality of its catchment area (impluvium) by analysing the honey produced.

In 2025, monitoring of sites already equipped continued. 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 equip more sites with beehives.

⁶Under no circumstances for bottling (natural mineral water and spring water of underground origin, potable in their natural state and for which any disinfection treatment is formally prohibited by the regulations in force (articles R1321-84 and 1322-2 of the Public Health Code)

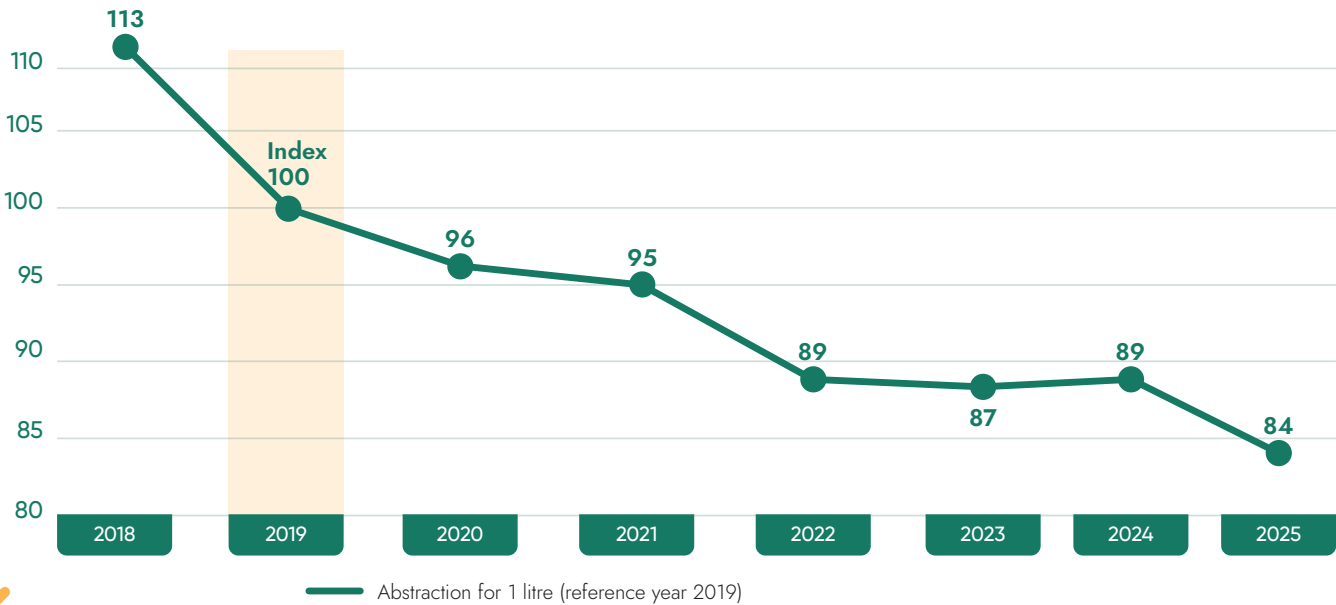
2.2.3 Objectives and indicators relating to the water resource

Monitoring of water consumption relative to production shows a marked decrease in water consumption since 2018. Savings of around 16% in water consumption have been achieved across the

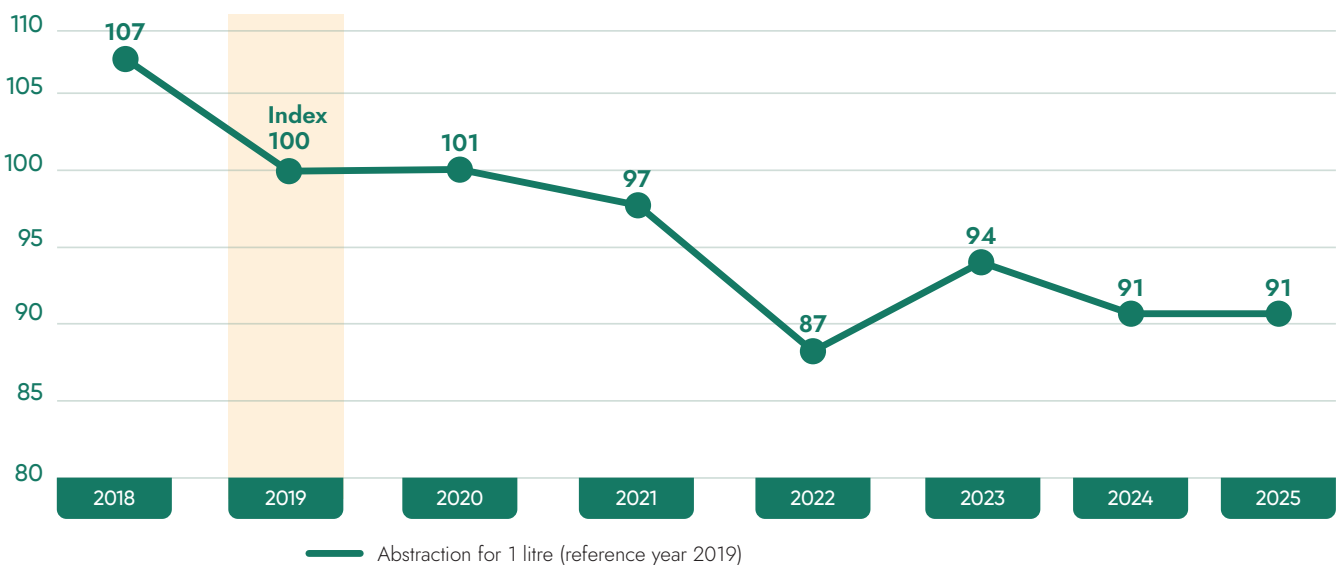
group's activities since 2019, and 29% within France.



Water withdrawal per litre bottled (French scope)



Water withdrawal per litre bottled (European scope)



2.3 Resource use and circular economy

2.3.1 Policy on resource use and circular economy

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.

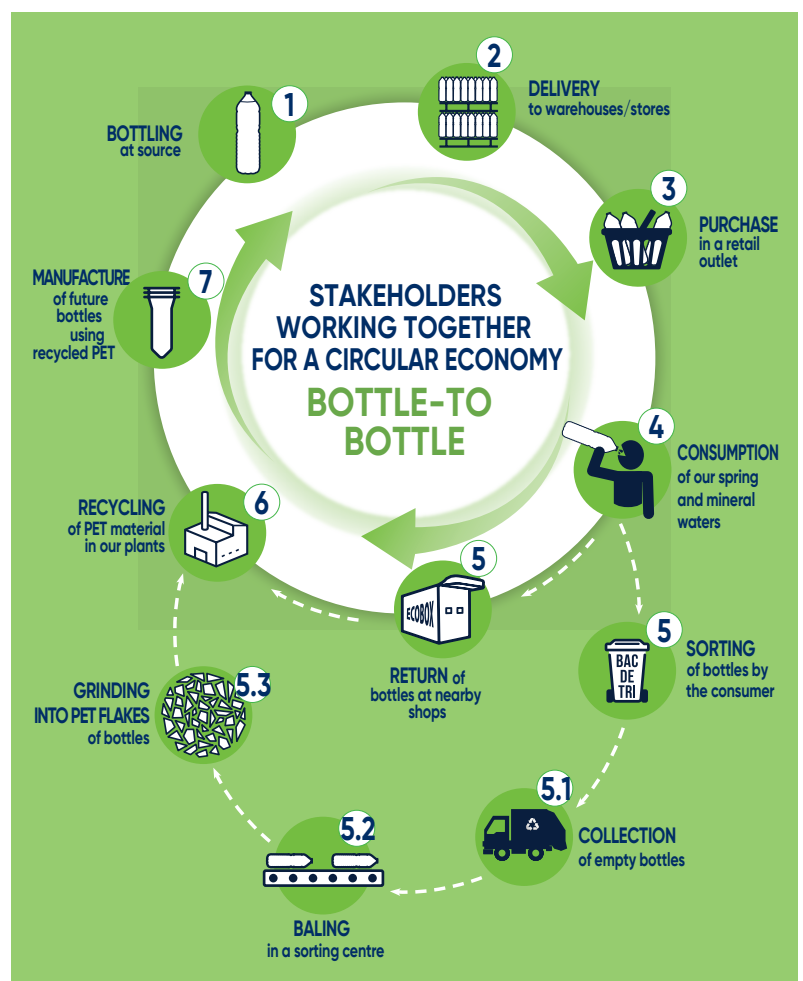
3

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.

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

In 2014, a further step was taken in bottle-to-bottle recycling with the installation of collection machines for empty bottles in supermarket car parks, to directly collect post-consumer bottles for short supply chain recycling and to raise consumer awareness of sorting.

The integration of the group's collection and recycling stages has enabled the development of a virtuous circular economy model: bottle-to-bottle.



2.3.2 Actions related to resource use

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. Thus, the Cristaline 1,5 L bottle uses on average 20% less plastic compared with competing national brands (weighings carried out in June 2025 by a judicial officer; comparison between the empty 1,5 L Cristaline still water bottle and the empty 1,5 L bottles of competing national brands sold in supermarkets).

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

- removal of colours and prints from sleeves;
- replacing shrinkwrappers with stretch wrappers to consolidate pallets before transport; this eliminates the need for natural gas and reduces the amount of plastic used by 30%;
- the reduction or elimination of colourants in preforms;
- a limited number of cap colours.

Using recycled materials to preserve non-renewable resources

The bottles are manufactured on site in the bottling plants, thereby avoiding the upstream transport of empty bottles. They are made from recycled PET, a resin that is fully recyclable for the same use, thereby contributing to a virtuous cycle of material reuse after recycling.

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

In 2025, the preforms produced in Sources ALMA's injection workshops contained, on average, 37,80% rPET. Some bottles may even contain up to 100% recycled material in the preform, notably for the Montcalm brand.

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 2030⁷. The Sources ALMA timetable may be adjusted to take account of the increase in the rate of collection for recycling in France.



**37.8% of rPET⁸
in 2025**

Integrating PET plastic upstream into the recycling process

Since 2009, Sources ALMA has been using recycled PET (rPET) in the manufacture of its bottles in order to preserve natural resources. This rPET is manufactured in France at its own ROXPET recycling plants in Lesquin (Nord) and Saint-Yorre (Allier), and in Belgium since 2023. ROXPET converts post-consumer crushed clear PET bottles from the collection bin into food contact quality rPET (recycled plastic) granules. These pellets are then used in preform injection workshops to manufacture the future bottles intended for Sources ALMA's mineral and spring waters.

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".

FILAO, the third recycling unit located in Couillet (Belgium), is a partnership between Sources ALMA and SUEZ Belgium. FILAO's mission is to produce rPET flakes and pellets of food-contact quality from beverage bottles selectively collected in Belgium in the blue bag.

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 pellets will then be used in preform injection workshops to make new bottles. Sources ALMA is committed to bottle circularity and aims to recycle 100% of the bottles it places on the market (in equivalent tonnage) through its three recycling units.

Collecting packaging and encouraging sorting

Sources ALMA aims to strengthen the circularity of its packaging and has put in place a unique circular economy initiative.

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) systems, which finance the selective collection of packaging.

In addition to this conventional channel, since 2014 Sources ALMA has been promoting the collection for recycling of clear PET bottles by installing collection machines in the car parks of French hypermarkets and supermarkets to encourage proper sorting.

Bottles collected by the machine are immediately shredded into PET flakes to be recycled at the nearest recycling plant. The flakes are transformed into recycled PET of food contact quality, which is then used to manufacture new bottles in-house.

⁷ Except for the cap and the label

⁸ 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

2.3.3 Actions related to waste management

Sources ALMA collects plastic from raw-material packaging to be recycled. In addition, PET plastic manufacturing waste is collected and compacted to feed into the internal recycling stream. Other waste from the bottling sites is recovered for reuse.

A tethered cap to help combat litter

Sources ALMA actively combats litter to preserve biodiversity. As such, the company is a member of the association "Gestes propres", which runs national campaigns to prevent litter and contributes to the development of targeted awareness campaigns on beverage containers.

In the same spirit, Sources ALMA created the snap-click cap. This innovation demonstrates the company's commitment to preserving biodiversity in the wild. This creation was prompted by the observation that caps used for beverage containers are among the single-use plastic items that can end up in the natural environment and affect aquatic wildlife, as birds can sometimes mistake them for food.

The tethered cap, which uses less plastic, does not get lost in nature. This ecodesign innovation was initiated as early as 2016 by Sources ALMA and required significant modifications to production equipment, due to the many sites that had to be fitted out. 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 for this category remains more complex than for still beverages, owing to the gas present in the bottle.

In 2022, the caps of flavoured drinks and juices also adopted a tethered cap, again a specific development due to their particular diameter.

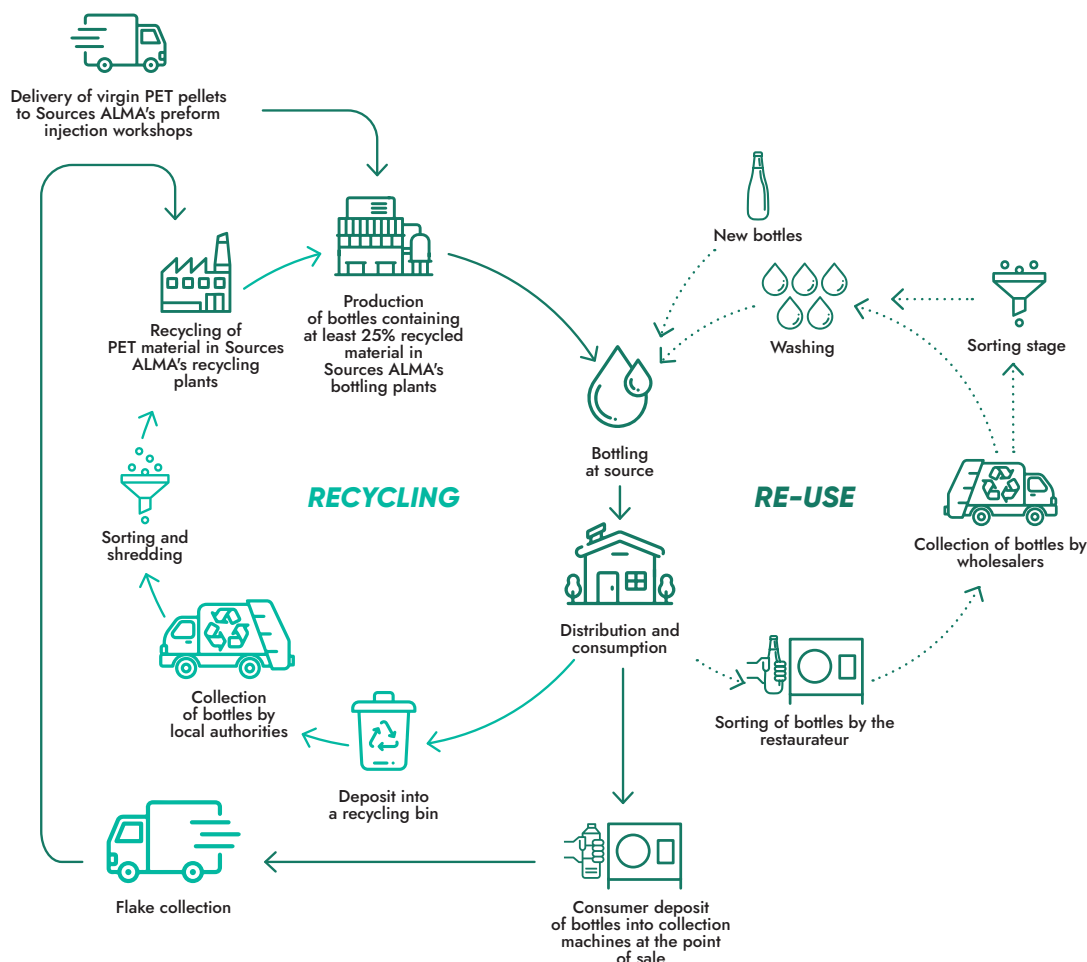
The caps can now be systematically sorted with the bottles, which improves the cap recycling rate. This initiative inspired the European Union, which has mandated that the caps of all single-use plastic products be attached to their containers from 2025 (Article 6.1 of Directive (EU) 2019/904).

In 2025, to go further, Sources ALMA ran a pilot project at certain sites within cap R&D to reduce their weight to 1 gram (20% less plastic!).

Circularity also achieved through the reuse of packaging

Two circularity models coexist at Sources ALMA (see diagram below). Alongside bottle-to-bottle recycling, the main scheme favoured for the mass market, Sources ALMA has also been marketing returnable glass packaging for the catering sector for many years in Belgium and France under the Villers brand, and more recently under the Parot brand (France) and especially in Germany.

More than 80% of the packaging there is returnable (glass and PET), with brands such as Rhönsprudel, Bad Liebenwerda and Spreequell.



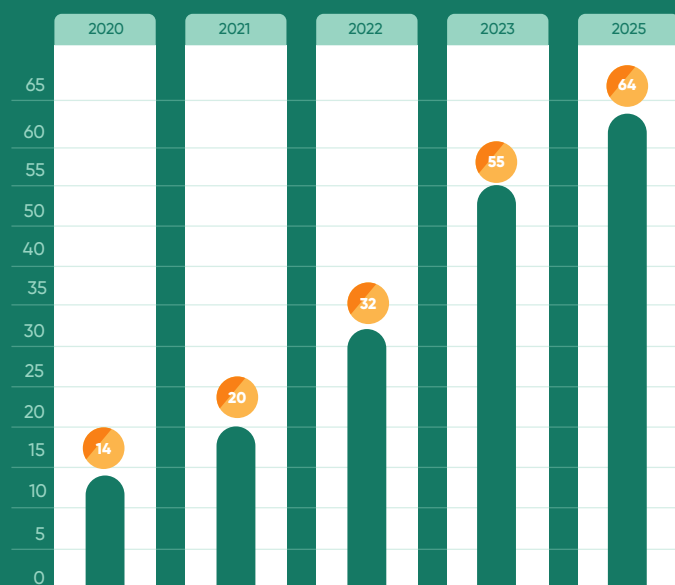
2.3.4 Objectives and indicators relating to resource use

Objectives	2025
Incorporate 25% recycled PET into water containers by 2025	The preforms manufactured in our own injection workshops were made with, on average, 37.80% rPET
Triple its internal recycling capacity by 2025 compared with 2021	Internal recycling capacity has doubled compared with 2021
More than 250 machines in operation by 2025	305 collection machines installed by the end of 2025
Exceed 110 million bottles collected per year by 2025	Over 90 million bottles collected by 2025 Over 400 million bottles collected since the project began

Sources ALMA's recycled-plastic manufacturing capacity takes into account investments made on the lines to increase recycling capacity. It therefore reflects the theoretical recycled-plastic manufacturing capacity of all Sources ALMA plants since the investments were 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 (EUROPEAN SCOPE)

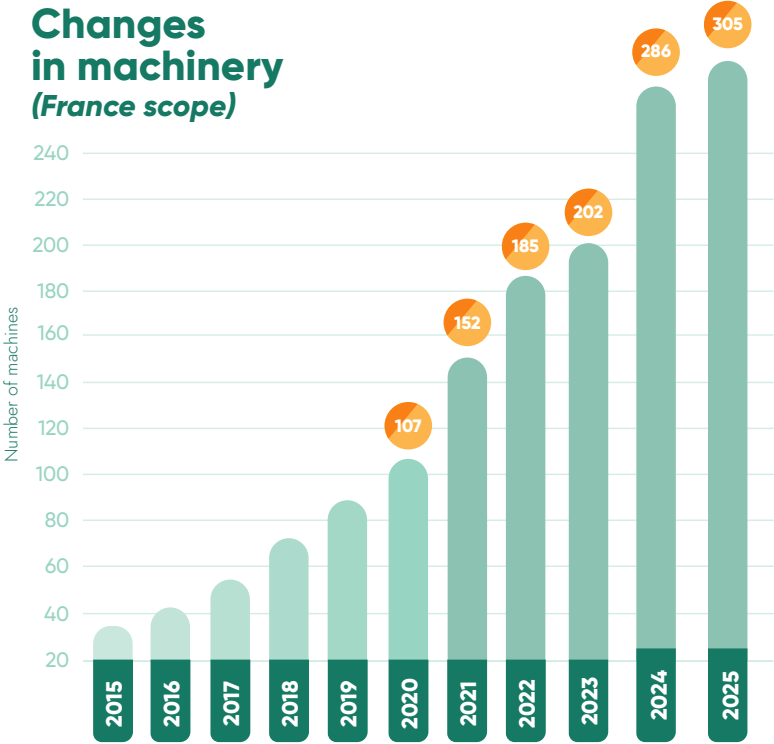


“Recycling PET ourselves, in a short supply chain, enables us to ensure full traceability and high quality standards, in line with the specifications for recycled plastic, approved for food contact, which we incorporate into the manufacture of our bottles. Today, for the Cristaline brand, we are able to recycle the equivalent in tonnes of the bottles we put on the market.”

Luc BAEYENS
Chief Executive Officer, Sources ALMA

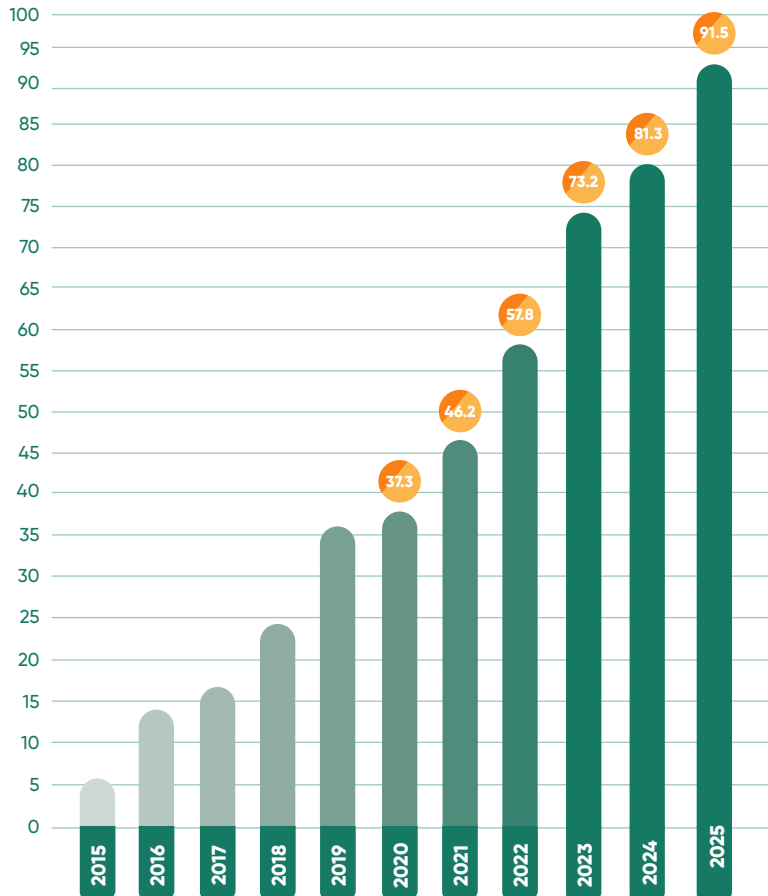
By 2025, 20 new collection machines had been installed, giving a total of 305 machines since the start of the project. The fleet of collection machines for PET plastic bottles in supermarket

car parks and the number of bottles collected are indicators for measuring Sources ALMA's commitment to managing the end-of-life of products.



 In 2025, 91,522,971 bottles were collected, bringing the total to more than 400,000,000 bottles collected since the start of the project.

Collection in millions of PET bottles (Scope: France)



03. SOCIAL INFORMATION

3.1. Policies related to the company's workforce

3.1.1 Social policy

The social policy within Sources ALMA, rolled out across the group in 2025, is based on three pillars:

- **Respect for people and working conditions**
- **Fair working conditions**
- **Workplace safety**

It is on this common foundation that Sources ALMA focuses its social policy, which continues to evolve.

The well-being of our employees at work is at the heart of the company's concerns. It is a source of commitment and, as such, essential to the company's performance in the medium and long term. Respect for people, fair working conditions and health and safety at work are the priorities of Sources ALMA's social strategy.

Policy scope

This policy applies to all entities of Sources ALMA across all geographies. It constitutes the common reference framework that can be implemented locally without deviating from its fundamental principles.

3.1.2 Human rights policy

Respect for people is one of the fundamental pillars of Sources ALMA's social policy.

Sources ALMA ensures that no practice is contrary to applicable provisions, notably regarding human rights, forced labour, child labour, legal working time limits and compliance with minimum wage requirements.

Sources ALMA expects its suppliers to respect human rights as well as all applicable laws and regulations throughout their value chain. In 2025, Sources ALMA updated its responsible procurement charter, in which respect for human rights also appears as a fundamental pillar.

Furthermore, in 2025 Sources ALMA also updated its grievance mechanism and implemented a reporting platform (see section 3.2.2) accessible to employees as well as to all the group's stakeholders. Under this system, employees can report any violation, including human rights violations, completely anonymously. This system is currently deployed only on certain sites in France, with progressive rollout across all sites. Sites where this new platform has not yet been deployed retain their current grievance mechanism, which also ensures the confidentiality of reports.

3.1.3 Zero-accidents policy

The health and safety of workers are major concerns for any industrial activity. Jobs in industry require constant vigilance to prevent risks that could affect the physical integrity of employees. Although these issues affect all company employees, production sites remain the environments most exposed to occupational risks.

To prevent these impacts, Sources ALMA has formalised its health and safety policy with the objective of achieving zero workplace accidents.

The group ensures the protection of the health and safety of its employees through measures to prevent occupational risks, information and training activities, and by putting in place an appropriate organisation and resources.

The method for doing this is based on the following general principles of prevention:

1. **Avoid risks;**
2. **Assess risks that cannot be avoided;**
3. **Prevent risks at source;**
4. **Adapt work to the person, in particular with regard to the design of workstations as well as the choice of equipment and of working and production methods, notably to limit monotonous and paced work and to reduce their effects on health;**
5. **Take into account technical developments;**
6. **Replace what is dangerous with what is not dangerous or with what is less dangerous;**
7. **Plan prevention by integrating, as a coherent whole, technology, work organisation, working conditions, social relations and the influence of environmental factors, in particular the risks associated with bullying, sexual harassment and sexist behaviour.**
8. **Give collective protection measures priority over individual protection measures;**
9. **Give appropriate instructions to workers.**

Sources ALMA therefore has a risk management system that includes, in particular, the appointment of a trained person responsible for improving safety within the company and protecting employees' health (training, risk analysis, preventive and corrective measures...).

Policy scope

The fundamental principles of this policy apply to all Sources ALMA employees, notably salaried employees, temporary workers and external contractors working on site. This policy is implemented locally and may be supplemented or developed in certain geographical areas, notably in Germany, without departing from these fundamental principles.

However, the content of the following sections, and in particular the actions relating to health and safety, primarily concern France.

Person responsible for implementing the policy

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.

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.

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. As well as limiting or eliminating water losses, this investment policy in more efficient, more modern installations that comply with the most recent standards helps limit employees' exposure to occupational risk factors.

3.2. Process for dialogue with employees and their representatives

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.

Twice a year, the group's Executive Management organises 'La grande messe', meetings during which it shares the group's progress with plant managers. These exchange sessions provide an opportunity to introduce new directives on the group's strategic direction, including on health and safety, and to initiate a dialogue with all employees.

Furthermore, Sources ALMA consults employee representatives, notably through:

- **The Social and Economic Committee (CSE):** the CSE is the primary body for social dialogue within the company. It enables a regular, structured exchange between management and employee representatives, facilitating the raising of staff concerns, consultation on decisions affecting the organisation of work and the joint development of actions aimed at improving working conditions and the company's social performance.

- **Social dialogue:** the company is committed to a programme of regular meetings and exchanges with social partners who help maintain a good social climate within the group. The social partners meet regularly. The competent bodies are informed or consulted on:

- subjects concerning the organisation,
- the company's operations,
- projects that have an impact on health,
- employee safety and working conditions.

Collective agreements are also regularly concluded.

3.3 Channels for workers to raise their concerns

In 2025, as part of its ethics management procedure, Sources ALMA upgraded its grievance mechanism by deploying a dedicated whistleblowing platform for reporting concerns. Regarding employees' concerns, in addition to the option of contacting their line manager, HR teams or the Works Council (CSE), this platform allows any irregular situation to be reported completely anonymously and confidentially. Posters with a QR code linking to the whistleblowing platform are available at some of the group's sites and will be gradually rolled out across all sites, helping to raise awareness of the system.

This platform can be used by employees but is also available to all the group's stakeholders, notably external workers or any person present on the group's premises.

3.4 Actions relating to health and safety

In addition to the preventive measures implemented each year across all its industrial sites, such as updating the Single Occupational Risk Assessment Document (DUERP), systematically analysing workplace accidents and monitoring the associated action plans, Sources ALMA reinforced its occupational health and safety approach in 2025.

This year saw the introduction of a safety bonus scheme to reward plants that have not recorded any workplace accidents for twelve consecutive months, aimed at strengthening the culture of prevention and the collective commitment to safety.

In this context, the main actions undertaken in 2025 were as follows:

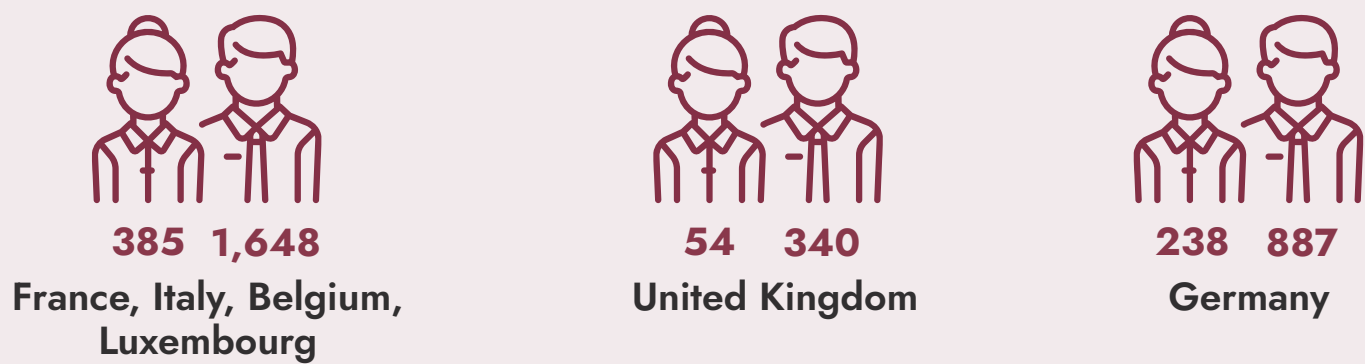
- Roll-out of a digital induction booklet containing health and safety instructions, consulted by each employee during their induction;
- Implementation of digital safety instructions on driver and visitor reception kiosks at the sites;
- Conducting safety audits across all Group sites;
- Introduction of a safety bonus tied to the reduction of lost-time workplace accidents: a bonus is awarded based on the decrease in the number of lost-time workplace accidents between year N and N-1.

Geographical distribution of staff in full-time equivalents.

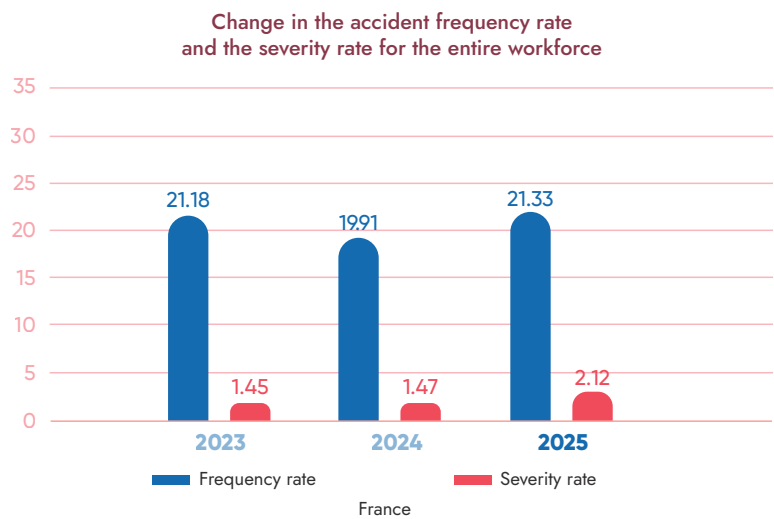
3,552 employees
in Europe



In France, employees are spread across a large part of the country. Sources ALMA is present in **26 departments and 11 French regions.**



For 2025, an increase is observed in the accident frequency rate (21,3 vs 19.9 in 2024) as well as in the severity rate (2,12 vs 1.45 in 2024), for France. This underlines the importance of mobilising resources for employee health and safety.



Regarding internal safety audits, in 2025 the percentage of sites audited is 100% (vs. 93.5% in 2024).

Appendices

1. METHODOLOGY NOTE

LEGAL FRAMEWORK

ALMA SA is no longer legally required to prepare a non-financial performance statement. Furthermore, information relating to sustainability issues is covered at consolidated level by its parent company, in accordance with the provisions of Articles L.230-2 and L.233-16 of the Commercial Code.

As the European directive on the disclosure of sustainability information is being phased in, its parent company is subject to the requirement to publish a sustainability report because it exceeds the thresholds set out in the aforementioned provisions, namely, more precisely, at least two of the following three criteria: total assets, net turnover and the average number of employees during the financial year.

Due to recent legislative changes, notably the two-year postponement of the obligation for its parent company to include sustainability information in its management report, ALMA SA continues, on a voluntary basis, to produce non-financial information until these new requirements enter into force.

These activities form part of an approach to anticipate future regulatory requirements and to facilitate the preparation of group-level consolidation work.

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.

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 French scope is included in the European scope and covers only 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.

REFERENCE

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 * 1,000.

Percentage of PET recycled in bottles - Europe

Share of rPET as a proportion of the total tonnes of PET/rPET delivered to injection sites.

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 as 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.

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.

2. CSR GLOSSARY

Biodiversity:

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

Genetic diversity, specific diversity and ecosystem diversity.

Guaranteed origin certification:

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

Sustainable development:

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

Social dialogue:

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

Ecodesign:

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

Circular economy:

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

Carbon footprint:

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

Carbon statement (calculation of emissions):

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



Sources

ALMA