



COMMITTED TO PEOPLE, RESPONSIBLE FOR OUR ECOSYSTEM

CSR
REPORT 2022
NATURAL RUBBER INDUSTRY



SUBSIDIARY OF



Since the start of the industrial era, economic development has too often been favoured to the detriment of the protection of our ecosystem. At SIPH, we cannot conceive economic development without this protection. These two objectives are intrinsically linked and essential to the very notion of sustainable development. Much more than a simple idea or a declaration of intention, we want to act fully on a daily basis.

In Ghana, Liberia, Nigeria and Côte d'Ivoire, we are guided by a common vision and mission: To provide durable natural rubber. Therefore, concrete measures have been taken. We have improved our practices, optimised our processes and adopted rigorous environmental standards.

Our story is that of a Group which has chosen a responsible natural rubber value chain. Committing to all our stakeholders, employees and communities, contributing to the preservation of our planet and improving human living conditions, these are the chapters that we continue to write every day, guided by the SIFCA Group policy. We know that by committing to people and being responsible for our ecosystem, we can truly build a sustainable future.

Because facts speak louder than words, we shall present to you in the following pages concrete results and visible achievements that reflect our commitment.

Marc GÉNOT
SIPH Managing Director



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GRIT

Conforming to
the requirements
of a sustainable
natural rubber



GRI 1 : COMPLIANCE REQUIREMENTS

The information contained in this report has been prepared in accordance with the 2021 GRI standards.

Declaration of conformity with DPEF requirements according to Article L. 225 102 1 of the French Commercial Code in application of the 2014 European Directive.

A selection of the information in this report has been verified by an Independent third party body.



INTERVIEW WITH



Marc GENOT

Managing Director, SIPH; President of the Apromac Sustainability Commission (GPSNR-CI)

Global Platform for Sustainable Natural Rubber (GPSNR)

SIPH IS ALSO COMMITTED TO A SUSTAINABLE NATURAL RUBBER INDUSTRY



What is the GPSNR and why are we part of it?

A global platform for sustainable natural rubber, GPSNR is an association created in 2019 with its headquarters in Singapore.

It is made up of 5 categories of members from the private sector and industry stakeholders.

The Société Internationale de Plantation d'Hévéa (SIPH) - a pioneer of sustainability programmes since 2007 under the initiative of SIFCA, and a partner of MICHELIN - is a founding member of this movement.

The objective of the GPSNR is to "transform the rubber industry from the inside" towards more sustainability by creating dynamics and consultation between all its members.

- Village planters
- First processors like SIPH
- Rubber industry
- End users (automotive manufacturers)
- Civil society representatives
- Affiliated members without voting rights (associations, donors)

How does the GPSNR work? What have been the significant advances to date?

The 5 member categories of the GPSNR, from the natural rubber production and valorisation chain, each have voting rights.

The Executive Committee is made up of 3 elected members from each of the 5 categories. It sets out the work programme and creates, depending on requirements, working groups to explore certain themes in greater depth.

It operates by consensus and its decisions are ratified at a general meeting.

Since its creation, the main advances of the GPSNR have been to define the policies and commitments of its members, to set up annual reporting for members on their commitments, and to define the optimal practices expected of them for each category.

The work in progress mainly concerns the establishment of an «insurance model” and the pooling of resources for the implementation of concerted sustainability initiatives within the supply chain.

What role does SIPH play in the global platform?

Represented by its high-level executives such as Guillaume Kouadio, Jean-Philippe Malter, Simon Tetteh, Martin Hampson and myself, SIPH participated in numerous working groups and “task forces” on issues such as:

- *the involvement of planters*
- *capacity building projects*
- *defining best processor practices*
- *reporting*
- *shared responsibility (or how to pool resources).*

SIPH was also elected to the Executive Committee, which we currently co-chair. A role assumed and based on our knowledge of the field, to achieve significant and concrete progress.

SIPH was behind the 2020 launch of local GPSNR platforms with the establishment of local committees (GPSNR-CI, GPSNR Ghana). These committees use the RUBBERWAY diagnosis to identify paths to progress in the sustainability of the industry.

It is a considerable investment of time, but essential.

”

GRI 2

Placing social
and environmental
commitments at
the heart of our
governance



GRI 2 : GENERAL DISCLOSURES 2021

ORGANISATIONS AND THEIR REPORTING PRACTICES

1.1.2-1 Organisation Name

Société Internationale de Plantations d'Hévéas (SIPH) [The International Rubber Plantations Company]

Capital and legal form

Limited liability company with a Board of Directors, registered under SIREN 312397730, with a capital of



11,568
millions euros

Geographic location of the headquarters

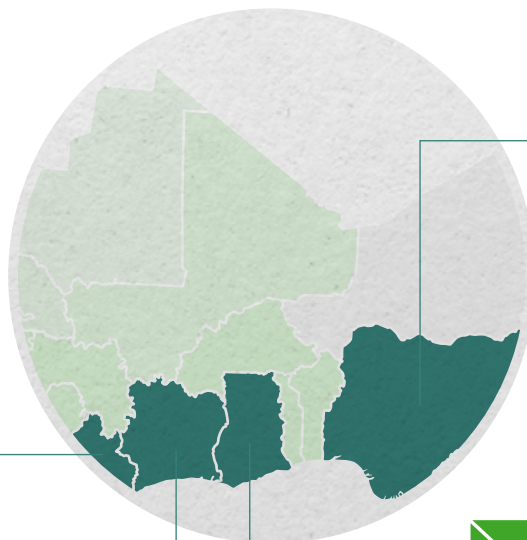
53, rue du Capitaine Guynemer
92400 Courbevoie France
Tel : 33(0)1.41.16.28.00
Fax : 33(0)1.41.16.28.32



Geographical location and grade of our rubber



- CRC10 Standard African Rubber par **CRC10 Technically Specified Rubber 10**
- CRC20 Standard African Rubber par **CRC20 Technically Specified Rubber 20**



- RENL10 Standard African Rubber par **RENL10 Technically Specified Rubber 10**
- RENL20 Standard African Rubber par **RENL20 Technically Specified Rubber 20**



- Nat 10 Standard African Rubber par **Nat 10 Technically Specified Rubber 10**
- Nat 20 Standard African Rubber par **Nat 20 Technically Specified Rubber 20**



- GH10 Standard African Rubber par **GH10 Technically Specified Rubber 10**
- GH20 Standard African Rubber par **GH20 Technically Specified Rubber 20**

Country of establishment	Operational sites	Area (ha) planted	Area (ha) dedicated rubber tree
CÔTE D'IVOIRE (SAPH) Société Africaine des Plantations d'Hévéa (6 usines)	Bongo	24 530	22 171
	Bettié		
	Rapides-Grah		
	Toupah		
	Yacoli		
	Soubre		
GHANA (GREL) Ghana Rubber Estate Limited (2 usines)	Apimenim	15 776	15 572
	Subri		
	Abura		
	Awudua		
	Tsibu		
NIGERIA Rubber Estate Nigeria Limited (1 usine)	Araromi (us Osse River	15 593	15 593
	Waterside		
	Adeola		
	Utagba Uno		
	Urhonigbe		
LIBERIA Cavalla Rubber Corporation (1 usine)	Pleebo Gedetarbo District	6 056	5 377
TOTAL SIPH (ha)		58 797	60 394

NB: In addition to the areas dedicated to rubber, the SIPH Group has 3 152 ha dedicated to oil palm, including 2 359 ha to SAPH, 204 ha to GREL and 679 ha to CRC.



1.1.2-2 Entities included in sustainability reporting

SIPH is the parent company of an international group of which the main activity is the production and marketing of natural rubber.

This rubber is produced in factories located in **Côte d'Ivoire, Ghana, Nigeria** and in **Liberia**. This is from latex coming either from the Group's industrial plantations or from village farms and independent planters.

On 13 April 2023, the Board of Directors approved the consolidated accounts as of 31 December 2022 and duly authorised their publication. They are expressed in thousands of euros, unless otherwise indicated.

The list of entities included in the consolidated financial statement is no different from the list of those included in this report.

1.1.2-3 Period, frequency and the point of contact for reporting

2-3.1 Reporting period

From January 1st 2022 to 31 December 2022

2-3.2 Cycle de reporting

Annual

2-3.3 Point of contact for questions relating to the report

The point of contact for questions regarding reporting or submitted information.

Guillaume KOUADIO – SIPH SD Manager
kguillaume@sifca-ci.com

1.3. 2-4 Reformulation of information

This report did not require any reformulation of information relative to the previous one.

1.4. 2-5 External insurance

SIPH has prepared this report in accordance with the 2021 GRI universal standards. The selected sample of qualitative and quantitative information has been verified by Mazars France in accordance with International Standard for Assurance Engagements (ISAE) 3000, Assurance Engagements Other Than Audits or Limited Reviews of Financial Information (as amended). Both the Limited Assurance Opinion Report and the GRI Content Index are available in this report.

ACTIVITIES AND WORKERS

2.1. 2-6 Activities, value chain and other business relationships

Activities, brands, product and services

SIPH's main activity is the production, processing and marketing of natural rubber. SIPH's rubber plantations and factories are all located in West Africa.

The main market is the tyre industry, for which natural rubber remains essential.

SIPH also has other activities, such as oil palm, the production of wood chips for biomass boilers and services to planters (assistance to planters and the supply of selected plants).

Markets served

SIPH rubber is delivered to Europe, Asia, North America and South America. Its main customers are the major players in the tyre industry.

Supply chain

To supply the factories, the Group relies on two essential sources: material from industrial plantations (25%) and that from independent planters (75%). These suppliers are subject to quality requirements for their raw materials upon purchase. Also, to mitigate the risk of supply disruption, a planter loyalty system has been put in place. Furthermore, purchases of industrial equipment are subject to selection by suppliers and subcontractors subject to assessment criteria.

Taking into account social and environmental responsibilities in relations with suppliers and subcontractors

SIPH, through its subsidiaries, organises periodic meetings with independent planters for training sessions and discussions on good agricultural practices.

On this occasion, questions relating to tree tapping, health and safety at work, working conditions, environmental protection and biodiversity are addressed.

Also, supervisors from the Group's entities regularly visit the planters to provide them with the necessary support for a better yield from their plantations.

Village plantations (VP) supervised in 2022

Immature plantations		Mature plantations		
Subsidiaries	Number of planters	Area (ha)	Number of planters	Area (ha)
SAPH	17 533	36 745,85	72 219	228 416,8
GREL	759	10 208	10 841	41 998.5
CRC	-	-	-	-
Total	18 292	46 953, 85	83 060	270 415

List of natural rubber supply sectors by subsidiary

SAPH	GREL
Abengourou	Abura-Asebu-Kwamankese
Aboisso	Accra
Bettié	Agona
Bonoua	Ahanta West
Dabou	Ajumako-Enyan-Esiam
Daoukro	Asante Akim South
Gagnoa	Assin North
Soubré	Assin South
San Pedro	Awutu Efutu Senya
Daloa	Cape Coast
Man	Dangbe East

List of natural rubber supply sectors by subsidiary

Le Groupe ne procède pas à des modifications de lieu géographique de ses opérations, mais effectue des ouvertures de nouveaux sites industriels et cherche à accroître sa chaîne d'approvisionnement sans modification significative.

Ainsi, en 2022, le Groupe a procédé à une expansion d'installation industrielle en créant une nouvelle zone d'approvisionnement de matières premières.

2-7 Employees

The 2022 social scope covers 5 countries and represents 10 657 employees, or 100% of the total workforce. The permanent workforce is increasing by +10.55% (in 2022 compared to 9 640 in 2021).

Within the scope of the corporate report, the total workforce has increased by 1 017 employees. The permanent workforce is made up of full time and fixed-term contracts. Temporary employees shall include employment contracts which end at the end of a defined period or as soon as the specific task, the completion time of which had been estimated, is completed.

Total number of permanent and temporary employees, as well as distribution by region

Designation of the subsidiaries	Permanent workers 2022	Temporary workers and contractors 2022	Permanent workers 2021	Temporary workers and contractors 2021	Evolution of permanent workers 2022/2021
SIPH (France)	28	1	26	2	7,69%
SAPH (Côte d'Ivoire)	6 256	0	5 763	0	8,55%
GREL (Ghana)	739	2 965	702	2 791	5,27%
CRC (Liberia)	901	8	743	4	21,27%
TOTAL	7 924	2 974	7 234	2 797	9,54%

Distribution of permanent employees by gender

Employee/	Full-time
Male	6 528
Female	1 396

Distribution of the number of employees by entity

	Full-time	Part-time
SIPH	28	1
SAPH	6 256	0
GREL	739	2 965
CRC	901	8

2-8 Workers who are not employees

Number of indirect employees whose work is controlled by the organisation

	Workers who are not employees
SIPH	1
SAPH	0
GREL	2 965
CRC	8

Among the most common types of workers at GREL, this is a third-party contractual relationship with the organisation.

The type of work they carry out is tapping in plantations and work at all stages of production in the factory (wet zone, dry zone and warehousing).

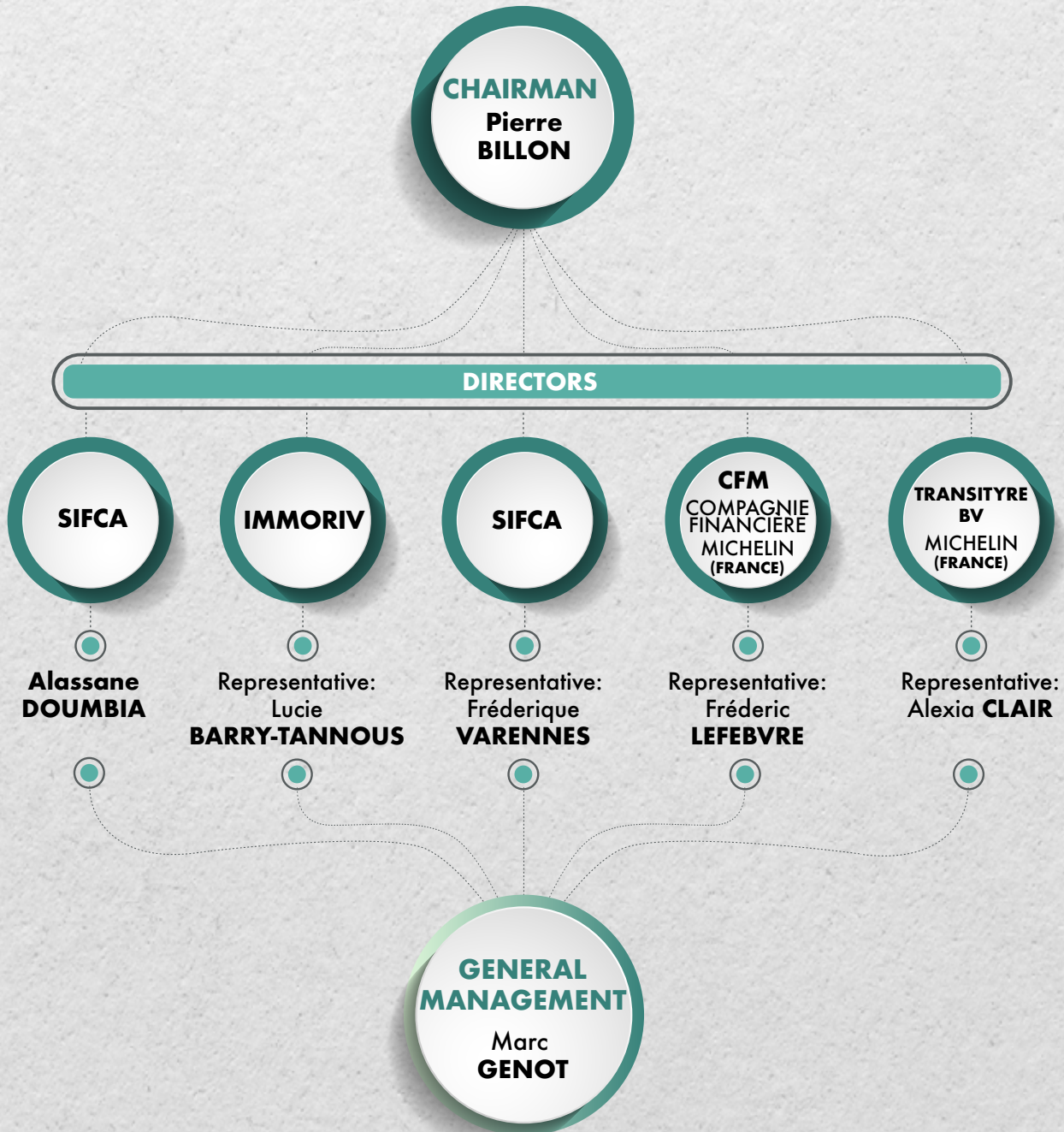
GOVERNANCE

3.1 2.9. Governance structure and composition

The governance structure of SIPH is as follows:

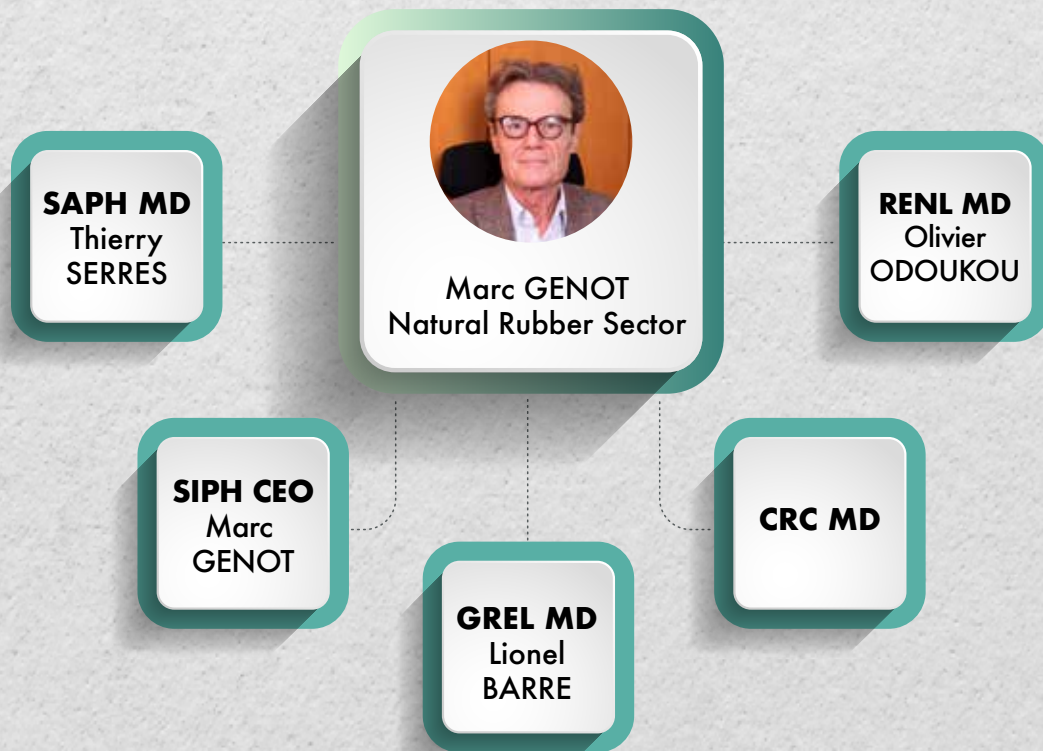
- A chairman of the Board of Directors
- Five Directors
- A General Manager

Their role is to ensure the implementation of development strategies and to provide technical assistance to the SAPH, GREL, CRC, RENL subsidiaries.

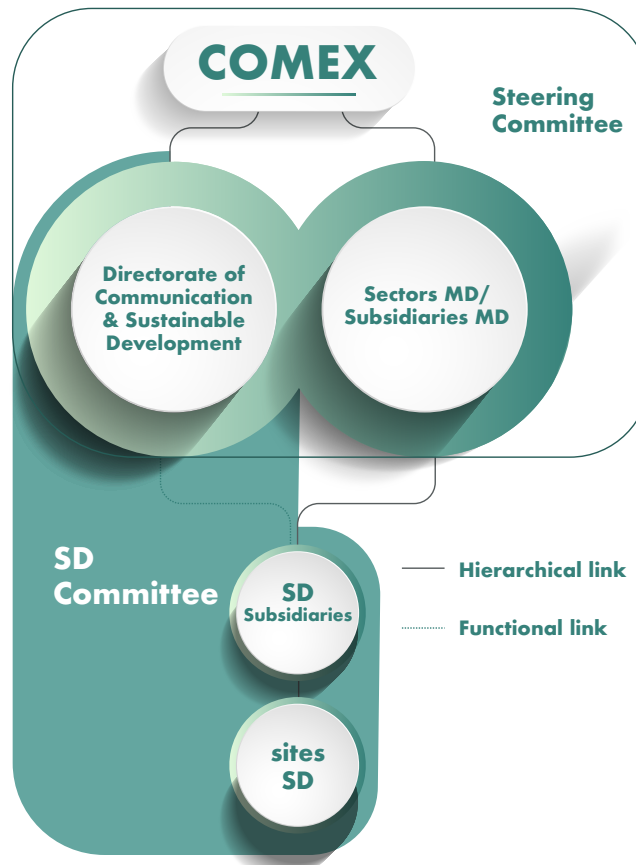


The Director of the natural rubber industry respectively chairs the management committees of the subsidiaries

This structure is outlined as follows:



The Sustainable Development (SD) Steering Committee is outlined as follows:



3.2 2.10. Nomination and selection of governing body members

The share capital of SIPH is now exclusively held by SIFCA (58.03%) and by Compagnie Financière Michelin (41.97%).

Appointment of members is done via proposal of candidates to the board, also involving the shareholders. The nomination process also takes into account the following elements:

- Diversity
- Independence
- Expertise and experience related to economic, environmental and social issues

3.3. 2.11. Presidency of the highest governing body

SIPH has adopted a dualist mode of governance with a Board of Directors and an Executive Committee. Some members of the Executive Committee also hold seats on the Board of Directors.

3.4. 2.12. Role of the highest governing body in overseeing impact management

The corporate purpose defines the activity carried out by SIPH. The Group finds itself limited in its actions by the corporate purpose, which it cannot exceed without risking criminal liability. Likewise, managers can only act within the limits of the corporate purpose.

Therefore, the role of the SIPH governance body consists of providing guidance, defining values and refining the strategy through a process of continuous improvement.

3.5. 2.13. Delegation of impact management responsibility

Delegations of powers from the board of directors to senior executives with regard to economic, environmental and social issues shall follow the same regime as that applicable to other delegations of powers within the organisation. The aforementioned hierarchical and functional connections in the governance structure, as well as validations by the respective boards of directors, reflect this delegation of powers.

3.6. 2.14. . Role of the highest governing body in sustainability reporting

SIPH's Managing Director is at the forefront of the sustainable development report process. It provides guidance on the scope and content of the report.

3.7. 2.15. Conflicts of interest

SIPH maintains and updates the list of mandates in other companies, held by members of the supervisory board and members of the management board, on an annual basis. Agreements concluded with companies in which these persons exercise management functions or other mandates or with a shareholder holding more than 10% of the SIPH voting rights of (or with any company controlled by such a shareholder), other than current agreements concluded under normal conditions shall be subject to an authorisation and monitoring process in accordance with the law and in particular pursuant to the provisions of Articles L225-86 et seq. of the Commercial Code.

3.8. 2.16. Communication of major concerns

Communicating major concerns occurs within SIPH. However, we do not have a formal procedure intended for the highest governance body.

3.9. 2.17. Shared knowledge of the highest governing body

Measures to develop and strengthen the capacities of the governance body on economic, environmental and social issues in order to ensure collective knowledge, and continue training. At this stage, training on these subjects was provided to members of the Executive Committee and another to sector and subsidiary directors. These challenges are also set out during strategic reviews where all management teams develop, share and become aware of the priorities linked to said challenges.

3.10. 2.18. Performance assessment of the highest governing body

This practice is not formalised within SIPH. Treatment of this topic could reveal incomplete information.

3.11. 2.19. Remuneration policy

In terms of remuneration and social benefits, SIPH regularly assesses the adequacy between the remuneration levels practised by position and those offered by the labour market.

These assessments aim to define the employee's development prospects. The company also complies with social and tax obligations on remuneration paid and employee benefits.

SIPH is committed to paying employees a decent overall remuneration and wishes to offer all

staff attractive and motivating remuneration, composed of:

- Fair and competitive fixed remuneration on the market;
- Variable remuneration linked to individual and collective performance;
- Competitive social benefits;
- Medical and social coverage for all permanent staff, and access to health care and social coverage for all seasonal staff.

3.12. 2.20. Procedure for determining remuneration

Employee remuneration takes into account elements that are both internal and external to the company. The internal elements are constituted by notions of internal equity. This is done by comparing the remuneration of employees who hold the same position or at an equal level of responsibility and individual performance, which must be rewarded as part of the annual process of payment of performance bonuses.

The external elements are mainly inflation and external competitiveness. External competitiveness is assessed through remuneration surveys undertaken by the Group; the objective being to monitor the competitiveness of SIPH's remuneration policies in relation to its competitors and to adapt them where necessary.

3.13. 2.21. Annual total remuneration ratio

Omitted due to its confidential nature.

STRATEGY, POLICIES AND PRACTICES

4.1. 2.22. Sustainable Development Strategy Statement

After a decade of managing its sustainable development approach, the SIPH Group and the entire SIFCA Group have created significant value for their stakeholders particularly around their locations.

Continuous improvement requires a retrospection of our approach in order to strengthen it and take into account new challenges. SIPH fully adheres to the SIFCA sustainable development strategy and integrates into its governance all the commitments made to its partners and external initiatives, particularly in terms of social and environmental matters, while integrating progress objectives.

In the social field, respect for people is one of the company's key values: maintaining real social dialogue; a favourable remuneration and social

security policy for employees with the most modest remuneration, trust and the attention given to each employee inherent to SIPH's values. The company strives to preserve these achievements and build on them - supplementing them with ambitious skills development policies.

Environmentally, activities can have a significant impact if mitigation measures are not taken. Likewise, the company guarantees high quality standards (for example, compliance with good agricultural practices).

SIPH's general environmental policy is based on the SIFCA Group's sustainability policy and is expressed through charters and procedures. The continuous improvement approach aims to regularly reduce waste and optimise resource consumption. Searching for energy savings and a respect for the environment are systematically integrated into the Group's daily management and decisions.

Economically SIPH has set itself the objective of pursuing regular and profitable growth. This development is primarily based on growth fuelled by investment in production tools, the strengthening of plantations and the quality of the Group's relationship with its customers. It is regularly supplemented by targeted fundraising calls, carried out while preserving a sustainable level of debt.

This strategy is pursued within the framework of simple and clear governance, guaranteeing great transparency to shareholders. Therefore, SIPH leads an approach that aims for long-term development, while respecting its customers, employees, shareholders, partners and its environment.

Since 2019, SIPH has adopted the GRI reporting standards and applies its requirements, in order to use a common language for organisations and stakeholders. Therefore this report has been prepared in accordance with the GRI 2021 standards. The GRI content index is set out in this report.

4.2. 2.23. Political commitments

SIPH, a specialist in natural rubber, assumes its social and environmental responsibility across all its activities. In order to ensure a continuous and sustainable supply of natural rubber, SIPH considers it fundamental to take into account not only the quality, cost and delivery time but also the environment and human rights, thus making natural rubber a sustainable resource.

To do this, SIPH has put in place several policies committing it to responsibility for all good practices related to its activity. It also relies on the intergovernmental instruments to which its

commitments refer.

With reference to its sustainable natural rubber policy, its commitments stipulate the conduct of due diligence the application of precautionary principles and respect for human rights.

Precautionary principles or a preventive approach

Risk management in operational planning, being a precautionary principle approach, is systematically taken into account. These include plantation extension activities, new acquisition processes, preservation of biodiversity, health and safety and working conditions. However, the Group ensures that this principle does not have a disproportionate impact on the innovation process by prioritising, whenever appropriate, the risk/benefit analysis.

Respect for human rights

SIPH's activities are governed by its Values and Code of Conduct. These duly comply with the Sustainability Model envisaged by the Global Compact. SIPH respects and protects the fundamental human rights established by the laws and regulations of each country in which it operates and contained in applicable international standards, including and contained in applicable international standards. Specifically:

- La Charte Internationale des Droits de l'Homme, qui consiste dans la Déclaration Universelle des Droits de l'Homme, le Pacte international relatif aux droits civils et politiques et le Pacte international relatif aux droits économiques, sociaux et culturels ;
- The International Charter of Human Rights, which consists of the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights;
- The United Nations Convention on the Rights of the Child;
- The ILO Declaration on Fundamental Principles and Rights at Work and the corresponding conventions in force;
- The European Convention on Human Rights;
- The United Nations Convention against Corruption;

- The law on transparency, the fight against corruption and the modernisation of economic life, known as "Sapin 2".

SIPH encourages respect for human rights and compliance with international standards in force among its partners and stakeholders. Furthermore, it bases its management model on the recommendations contained in the United Nations guiding principles on Human Rights and of Business, by setting up the "Protect, Respect and Remedy" structure.

Links to SIPH's policy commitments:

http://siph.groupesifca.com/pdf/politiques/Politique_Caoutchouc_Naturel_Durable_SIPH_Group.pdf

http://siph.groupesifca.com/pdf/politiques/code_conduite_siph.pdf

http://siph.groupesifca.com/pdf/politiques/Politique_relative_aux_droits_des_communautes.pdf

http://siph.groupesifca.com/pdf/politiques/politique_de_durabilite_sifca_juin_2021.pdf

It should be noted that all these political commitments were approved at the highest organisational level.

Our political commitments apply to all the countries in which we operate, while taking into account territorial specifics.

They are communicated to workers through posters in the most frequented places, through awareness-raising and distribution of copies of documents such as the code of conduct and the human resources policy. Information is also distributed to commercial partners via the Group's website.

4.3.2.24. Policy commitment integration

Through 4 axes, the Group has made policy commitments which aim to improve our business relations, the living and working conditions of our employees and surrounding populations, as well as preserving the environment.

Each of the policy commitments is carried by each member of the SIFCA Group's Executive Committee in their Ambassadorial capacity.

- The Governance and Ethics axis is supported by the Chairman of the Board of Directors,

Mr Alassane Doumbia

- The Community and Social Innovation axis is supported by the General Director, Mr Pierre Billon
- The Employment and Working Conditions axis is supported by the Secretary General, Ms Lucie Barry Tannous
- The Environmental Preservation axis is supported by the Financial Director, Mr Nicolas Chabot.

The issues arising from these strategic axes and the implementation actions are carried by each member. The investments necessary to achieve the objectives are also guaranteed by the members. Steering Committee meetings allow the level of progress of each member's policy commitments to be reviewed.

4.4. 2.25. Negative impact mitigation process

Mitigation of negative impacts

SIPH contributes to mitigating the negative impacts of our activities as far as possible, given our level of impact and influence. In addition to initiated grievance mechanisms, we pay particular attention to our due diligence process regarding integrity and respect for human rights. The corrective efforts are set out in the following chapter.

To prevent environmental damage, SIPH proactively seeks to understand risks and reduce exposure to operational, environmental and financial damage to as low a level as possible. Through our rigorous processes for identifying dangerous situations, near-misses and incidents, we take adequate and timely measures to anticipate the costs of protecting soil, water and ecosystems.

4.5.2.26. Mechanisms for seeking advice and raising concerns

The SIPH Group is committed to its entire scope by implementing a business ethics alert procedure.

Raising awareness of reporting channels

Feedback from Human Rights Impact Assessments (HRIAs) has shown the need to raise awareness of the channels available to external stakeholders such as subcontractors working on our sites and members from surrounding communities. Local initiatives have been put in

place, including general communication efforts to promote our channels.

Denunciations and complaints procedure

One of the conclusions of the internal and external human rights impact study is the absence of a formalised denunciation and complaints procedure accessible to all stakeholders. In response, SIPH has set up, via its website, a denunciation and complaints procedure with a confidentiality clause. These denunciations and complaints are handled by an Ethics Committee. This is composed of the SIPH Director, the Audit Director and a Director. They are responsible for the whole Group and are chosen for their reputation. The committee meets at least twice a year to investigate/examine the potential of denunciations and complaints that have been reported.

We expect employees and business partners to report suspected violations of our code of conduct, other policies and procedures or laws and regulations in our own operations and supply chain. For employees, the first point of contact is the Ethics Committee. Alternatively, employees and external stakeholders can use the committee e-mail address: comité-ethique@siph.com and the ethics helpline at +33 (0)141 16 28 01. This is available 24/7. Alternatively you can leave a message on the answering machine.

SIPH has an obligation to investigate all reports made and all notifications are treated confidentially. Our internal investigation procedure outlines a formalised, structured and efficient process for investigations, which protects affected parties and ensures a consistent approach when handling allegations. Independence and competence are observed in the selection of the investigation team. Retaliation against a whistle-blower is not tolerated.

4.6. 2.27. Compliance with laws and regulations

For the purposes of this report, the Group uses the following materiality criteria:

- In terms of fines, the Group has not determined a high enough amount that could constitute a dissuasive fine, as it plans to submit and comply with all regulations.

However, in the event of a fine, the Group will have to face its responsibilities given the scale of its operations ;

- With regard to other non-pecuniary sanctions, the Group shall evaluate its influence on its reputation and its ability to continue its activity by taking into account the amount of expenses likely to be incurred as a result of said sanctions. In 2022 there were no significant cases of legal and regulatory non-compliance for which significant fines or non-pecuniary sanctions were incurred by the Group..

4.7. 2.28. Association memberships

As an agro-industrial group, SIPH is one of the main inter-professional organisations representing the rubber sector and the agro- industry :

- **In Côte d'Ivoire, the SAPH subsidiary is a member of the Association of Natural Rubber Professionals (APROMAC), the Association of Natural Rubber Producers (AUPCN) of UNEMAF and a member of The General Confederation of Côte d'Ivoire Companies (UGECl).**
 - In Ghana, the GREL subsidiary is a member of the "Ghana Employers Association" and the Association of Ghana Industries.
 - In Liberia, the CRC subsidiary is a member of LACA (the Liberian Agricultural Companies Association).
 - In Nigeria, the RENL subsidiary is a member of the "National Association of Agriculture and Allied Employers" (NAAAAE) and the "Manufacturing Association of Nigeria (MAN)".
 - SIPH France is a member of:
 - The International Rubber Study Group (RSG) (Singapore)
 - The Rubber Trade Association of Europe (head office in the United Kingdom)
 - The Syndicat National du Caoutchouc et des Polymères [National Union of Rubber and Polymers] (France)
 - The Institut Français du Caoutchouc [The French Rubber Institute] (France).
 - It takes part in RUBBERWAY traceability surveys.

SIPH subsidiaries also participate either in working groups as experts or in the governance bodies of these organisations.

STAKEHOLDER ENGAGEMENT

5.1. 2.29. Approach to stakeholder engagement

Wherever we operate, SIPH through its subsidiaries is an integral part of a community made up of businesses, government agencies, NGOs and

individuals; both locally and nationally. Our ability to listen and understand, the promptness of our response, and the ability to work effectively with a wide range of stakeholders are key to the approach we take towards our business dealings. This gives us a solid basis for implementing our strategy to achieve the sustainable development goals.

For us, engagement with stakeholders begins when we meet our common goals and interests. A stakeholder is a person or organisation that has an interest in what we do. Stakeholders also include people or organisations who may be affected by our activities or may influence our business decisions.

Understanding stakeholder perspectives facilitates many processes. It helps us to develop new products for our customers, to raise awareness among our village planters of best practices and modern agricultural techniques, to work with researchers to present ambitious innovative projects linking science and business and above all, to make informed practical choices to improve economic, social and environmental conditions, wherever possible.

The SIPH Group Stakeholder Engagement Framework covers relevant areas at all levels of corporate governance, with the Steering Committee as the ultimate body responsible for this process. It guides the Group's sustainable development strategy and validates the operational action plan, meeting once a year.

The Sustainable Development Committee examines issues related to stakeholder engagement, develops the operational action plan and ensures its deployment. It meets at least twice a year. On a daily basis, these questions are handled by dedicated staff which have an annual plan based on an analysis of important subjects, survey results, known expectations and other factors.

In our stakeholder engagement, we strive to be constructive, open and principled. We continually work to build relationships with people at all levels in the countries where we operate and ensure that we strictly comply with all regulatory requirements.

5.2. 2.30. Collective bargaining

Each SIPH Group subsidiary Group applies the social regulations in force in its country regarding collective salary negotiation obligations.

Country of establishment	Operational sites	% of coverage
CÔTE D'IVOIRE (Société Africaine des Plantations d'Hévéa)	Siège	100%
	Bongo	
	Bettié	
	Rapides-Grah	
	Toupah	
	Yacoli	
GHANA (Ghana Rubber Estate Limited)	Abura	12%
	Awudua	
	Tsibu	
	Apimenim	
	Subri	
NIGERIA (Rubber Estate Nigeria Limited)	Araromi	85%
	Osse River	
	Waterside	
	Adeola	
	Utagba Uno	
LIBERIA (Cavalla Rubber Corporation)	Urhonigbe	90%
	Pleebo Gedetarbo District	
Groupe SIPH		71,5%

The Group and its social partners have a solid contractual framework. The Group, through its subsidiaries, signs collective agreements with trade union organisations in recognition of the importance of consultation, participation and effective engagement with employees and worker representatives to guarantee corporate

stability. The Group engages in annual negotiations with employee representatives. At the end of the negotiations, a memorandum of understanding is signed consolidating the socio-professional achievements of employees in terms of remuneration, skills and career development, social protection and social benefits.

GRI 3

Stakeholder
satisfaction
is our priority

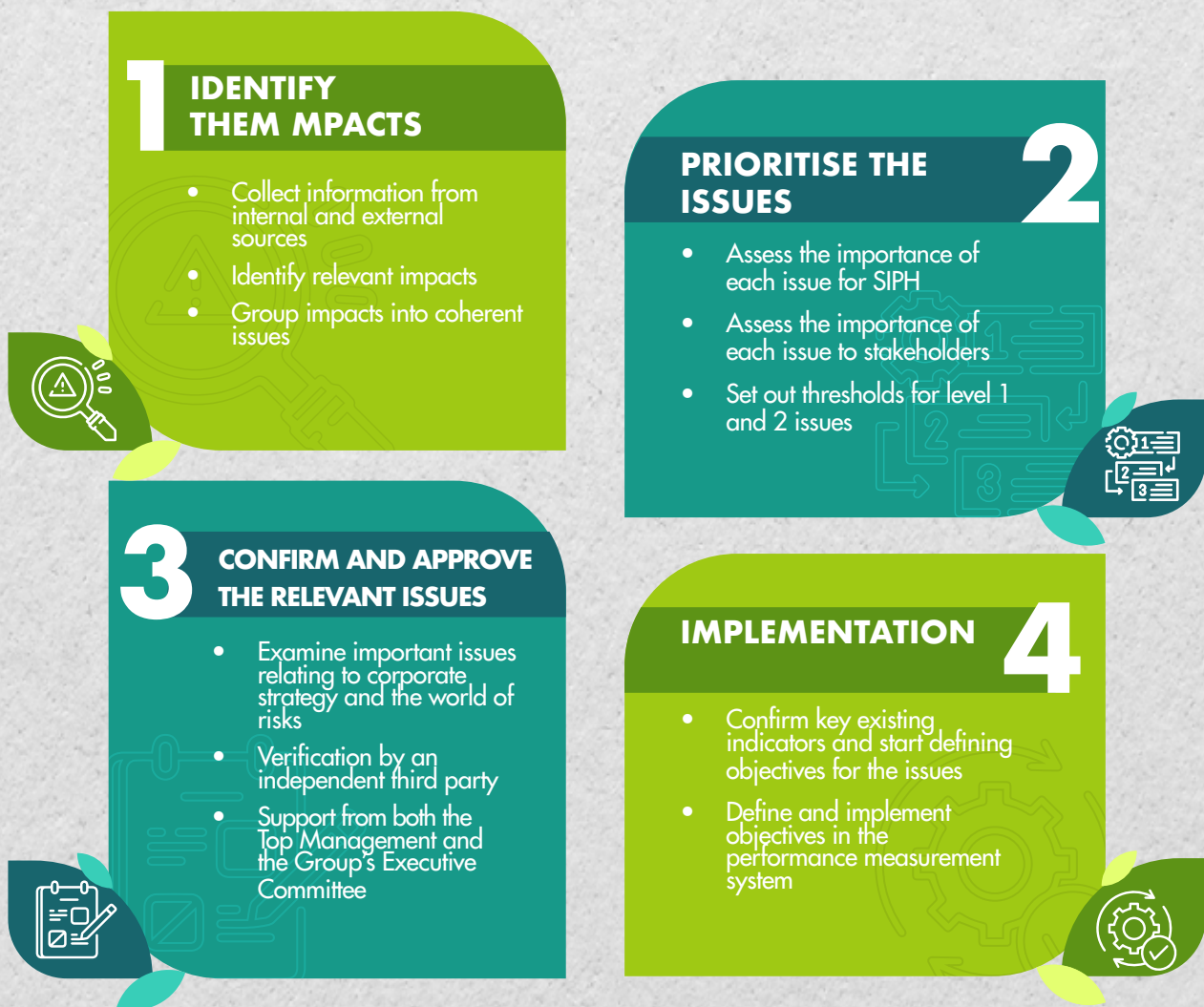


GRI 3 : KEY ISSUES 2021

2. Information on relevant issues

3.1. A process for determining relevant issues

The 2022 materiality assessment was conducted in four stages and led internally by our Sustainable Development department.



In 2022, we reviewed our approach to identifying relevant terms to be published in a sustainability report. We drew on our previous experience working with stakeholders in order to build our strategy.

We were able to build a list of relevant issues by integrating more ESG assessment elements into

our analysis criteria, and obtained a second-party opinion based on the 4 strategic axes translated by 10 ESG issues from leading sustainable development consultants. We have also worked to integrate and match the Sustainable Development Goals (SDGs), the UN Global Compact, and identify any new extra-financial reporting.

The evolution of our approach to selecting relevant issues

A data source for selecting relevant issues	2020	2021	2022
Internal stakeholder surveys	Conducting a survey on important operational aspects that affect the Group and the environment		
External stakeholder surveys	Conducting a stakeholder survey to determine the importance and relevance of issues		Conducting a stakeholder survey to determine the impact of the Group's operations
Survey of investor-relevant issues	Conducting an investor survey based on a list of ESG-related questions.		
A global analysis of local ESG ratings and ranking	Analysing ESG assessment reports and questionnaires (SPOTT-Ecovadis)		
Analysis and prioritisation of the SDGs	Defining the priorities of the United Nations SDGs,		Analysing activities to advance the SDGs reviewing their scope and conducting research on social accountability

Our work to define relevant issues was done through a materiality matrix based on all the interests and expectations of stakeholders linked to the Group's publications. A rating scale of 1 (small) to 4 (very significant) was used to assess positive and negative impacts throughout the value chain.

A communication approach focused on the product life cycle allows us to provide comprehensive and better structured information on the Group's performance in 2022, while maintaining a balance between the interests of various stakeholder groups.

Key 2022 reporting changes that deserve special mention

The publication of our performance in this report was done in accordance with the

GRI universal standards, revised and adopted by the Group. According to these revised requirements, we have excluded three relevant indicators from the GRI standard:

The indicators (GRI 307), environmental compliance, and (GRI 419), socio-economic compliance, have been replaced by (GRI 2-27), compliance with laws and regulations, which is part of the GRI 2 universal standard (a reporting requirement).

The human rights assessment (GRI 412) is covered by the GRI standards.

As these standards are no longer part of the materiality analysis we have excluded their respective indicators in our matrix but have set them out in the reporting.

Connecting relevant issues to performance measurement

Mission		Our axes	Level 1 issues
To make SIPH a global benchmark in terms of responsible governance and operational performance. Maintaining sustained and balanced growth between agricultural and industrial activity	Human capital work	Employment and conditions	<ul style="list-style-type: none"> Equal treatment of workers Working conditions Employee living environment, gender, diversity.
	Overall	Environmental	<ul style="list-style-type: none"> Management and treatment of water, energy Climate change and deforestation Waste management
	Profit	Community and societal innovation	<ul style="list-style-type: none"> Social inclusion and community development
	Governance	Governance and Ethics	<ul style="list-style-type: none"> SD governance and management of strategic decisions Business ethics and responsible purchasing Integration of SD expectations of customers and consumers

3.2 List of relevant issues

List of relevant issues

Economics

- 201 Economic performance
- 202 Market presence
- 203 Indirect economic impact
- 204 Purchasing practices
- 205 Corruption
- 207 Taxes



Environment

- 302 Energy
- 303 Water and effluent
- 304 Biodiversity
- 305 Emissions
- 306 Waste
- 308 Environmental assessment of suppliers



Social

- 401 Jobs
- 403 Workplace health and safety
- 404 Training and education
- 413 Local community
- 417 Marketing and labelling



List of relevant issues

- 206 Anti-competitive behaviour
- 301 Material
- 402 The employee/management relationship
- 405 Diversity and equal opportunities
- 406 Non-discrimination
- 407 Freedom of association and collective bargaining
- 408 Child labour
- 409 Forced and compulsory labour
- 410 Security practices
- 411 Rights of indigenous peoples
- 414 Social evaluation of suppliers
- 415 Public policy
- 416 Consumer health and safety
- 418 Consumer privacy

3.3 Management of relevant issues

Human capital

Both our employees and the notion of culture are important success criteria for SIPH. We measure how we develop our culture of safety, engagement, diversity and inclusion for our employees.



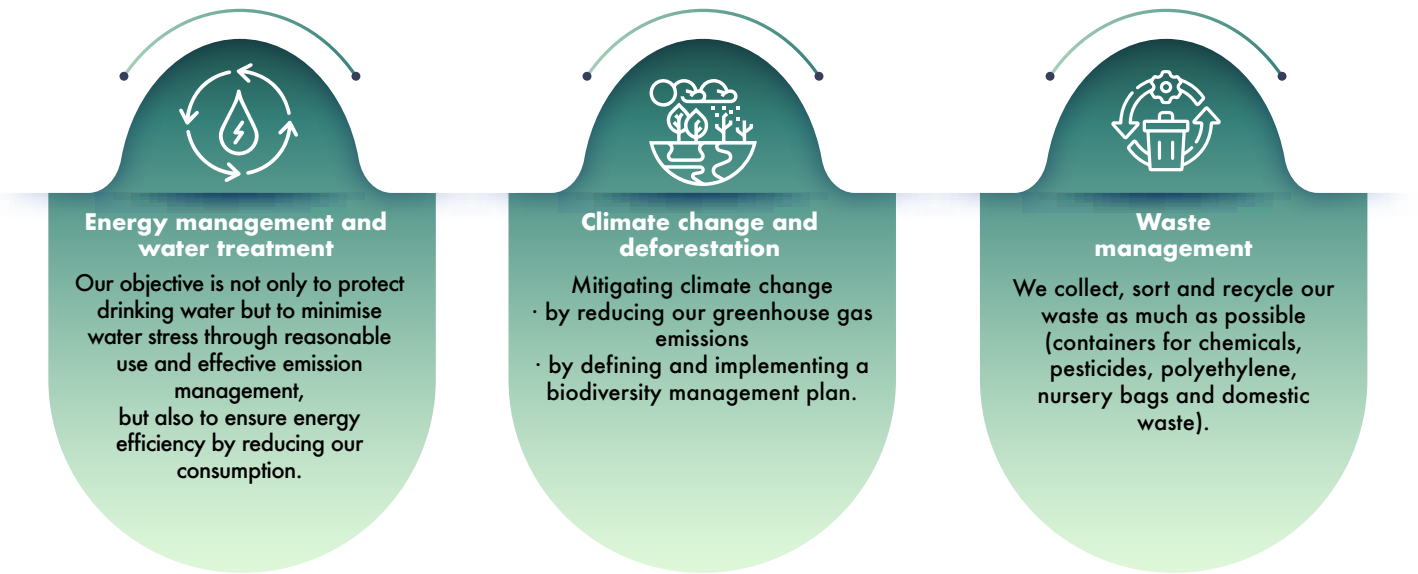
Equal treatment of workers
inclusive and diverse work environment, ensuring fair treatment and equal opportunities for all employees.

Working conditions
Ensuring the safety of all our employees, subcontractors and neighbouring communities and expose them as little as possible to the risks generated by our activities

Employee living environment
Provide housing for permanent and seasonal workers and their families who do not live near the plantation or who do not have access to a means of transport allowing them to get to the workplace.

The planet

Our ambition is to help reduce emissions and impacts on nature across our supply and value chain.



Energy management and water treatment
Our objective is not only to protect drinking water but to minimise water stress through reasonable use and effective emission management, but also to ensure energy efficiency by reducing our consumption.

Climate change and deforestation
Mitigating climate change
· by reducing our greenhouse gas emissions
· by defining and implementing a biodiversity management plan.

Waste management
We collect, sort and recycle our waste as much as possible (containers for chemicals, pesticides, polyethylene, nursery waste and domestic waste).

rofit

Our objective is to improve the profitability of our operations and develop new business sectors in order to create value for our customers, society as a whole and to offer better returns for our shareholders.



Social inclusion and community development
We establish and maintain mutually beneficial relationships with the local communities surrounding our sites.

Governance

Sound governance is the foundation for achieving our objective and progressing on the other three pillars - Human Capital, Planet and Profit.

SD governance and management of strategic decisions

Compliance with all applicable laws, regulations, standards, permits and voluntary agreements while ensuring regulatory monitoring.



Business ethics and responsible purchasing

We engage in responsible business conduct by maintaining appropriate policies and practices, a culture of respect, honesty, fairness and transparency



Integration of expectations for both customers and consumers

We adopt an inclusive approach, engaging relevant stakeholders in our processes. Their contribution, making it possible to identify and understand their main concerns in order to understand the impact of SIPH and to create better long term value.



Where and when impacts are likely to occur

How we manage relevant issues depends on when and where they are likely to have an impact. We consider the importance de chaque of each impact

throughout our value chain. Recognising that many sustainability-related impacts are expected to occur over the coming years and decades, we have applied longer time horizons than normal business planning.

Time limit

Short term

Impacts exist or may occur in an expected or unexpected manner within 0 to 1 years

Medium term

Impacts are expected to occur or increase in significance within 2 to 5 years

Long term

Impacts are likely to increase in significance over the next 6 to 30 years

How we define the value chain:



Supply

Selection and engagement with our raw materials, products and service providers.



Production

All stages of natural rubber production at the factory.



Distribution

Logistics operations and the transport of products from leaving the factory to delivery and marketing.

Level of impact

High



Medium

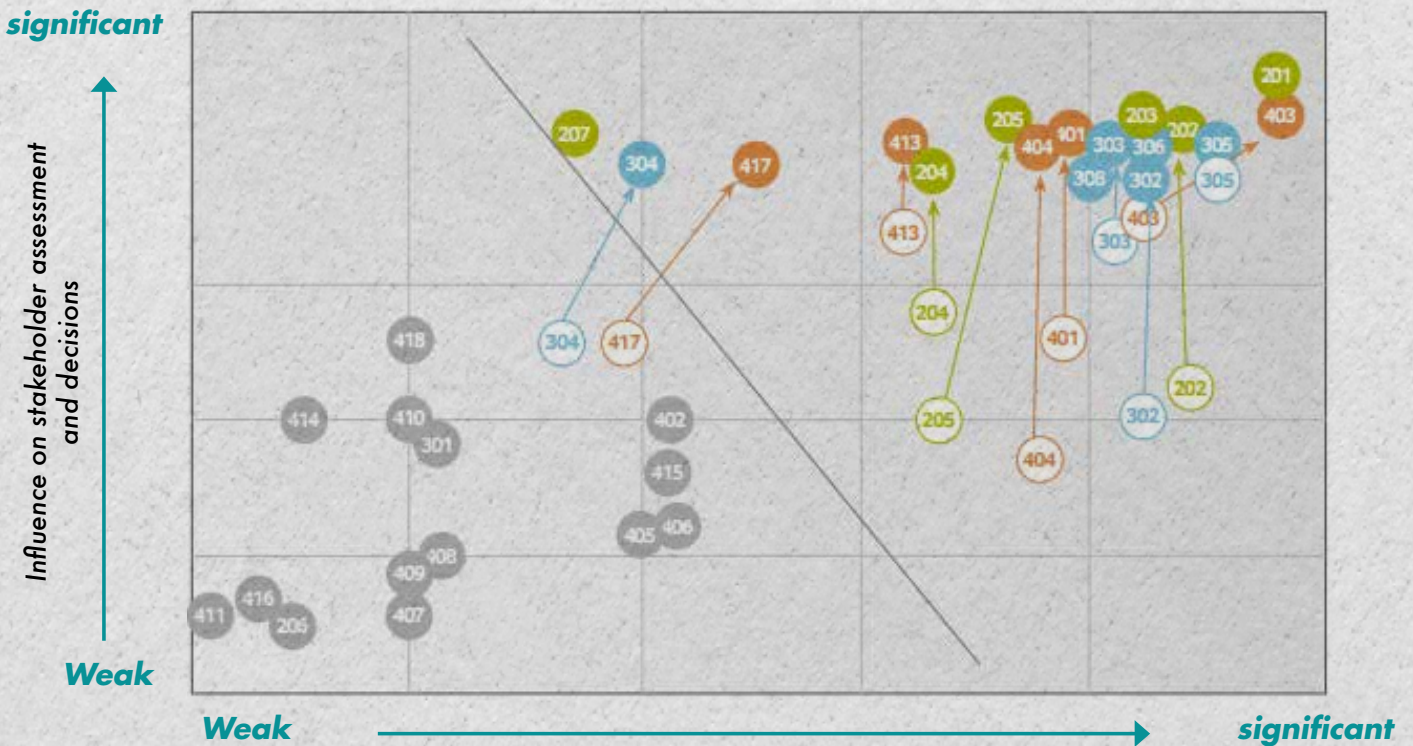


Weak



The impact in our value chain	Supply	Production	Distribution	Time limit:
Human capital	Equal treatment of workers	●	○	●●●
	Working conditions	●	○	●●●
	Employee living environment	○	○	●●●
The planet	Water management and treatment	●	○	●●●
	Climate change and deforestation	●	●	○●●
	Waste management	●	○	●●●
Profit	Social inclusion and community development	●	●	●●●
	SD governance and management of strategic decisions	●	●	●●●
Governance	Business ethics and responsible purchasing	●	●	●●●
	Integration of SD expectations of customers and consumers	●	●	●●●

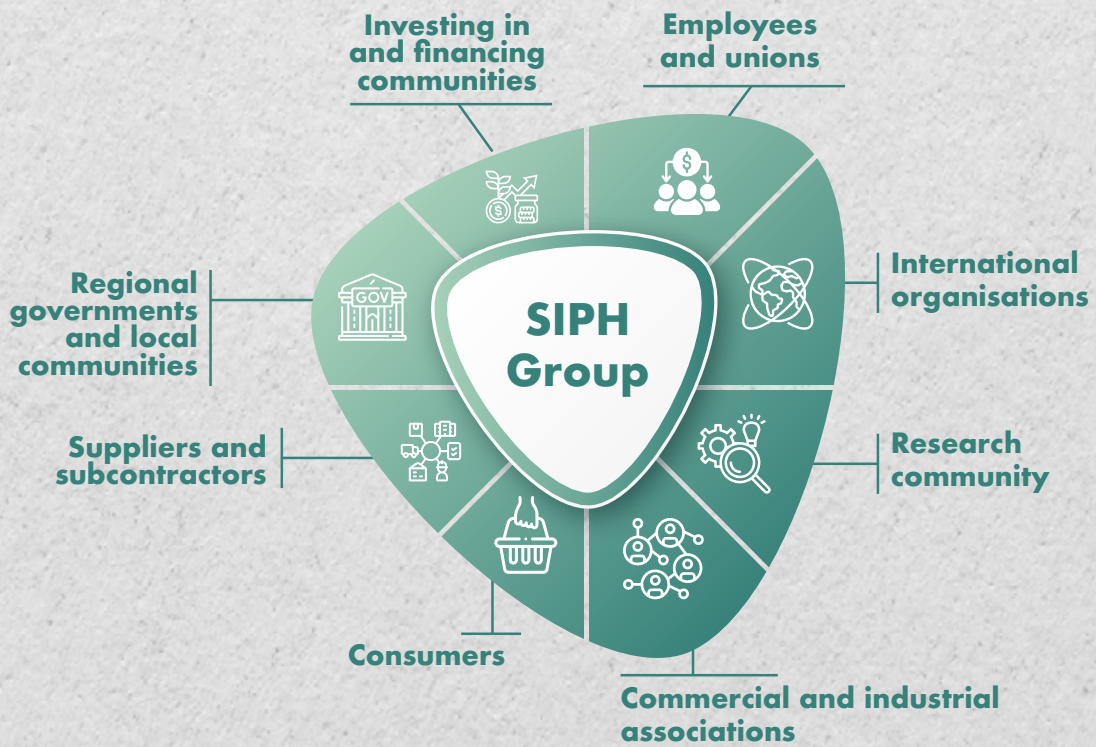
Materiality matrix



The significance of economic, environmental and social impacts, including human rights as per GRI reporting indicators.

*** These figures correspond to the GRI coding**

SIPH GROUP STAKEHOLDERS



MAIN RISKS, RELATED POLICIES AND DILIGENCE

Our work to define relevant issues was done through a materiality matrix based on all the interests and expectations of stakeholders linked to the Group's publications (drawn up in 2022). A rating scale of 1 (weak) to 4 (very significant) was used to assess positive and negative impacts throughout the value chain.



Risks linked to social information	Stakeholders	The duly applied policies and procedures	The results of these policies and procedures
Workplace health and safety	Employeur Employés Fournisseurs Sous-traitants	Health and safety policy Health and safety charter ISO 45001 in deployment at the Toupah site SIPH is required to annually update its "single risk assessment document" (cf. Articles L4121-1 to L4121-3 and R4121-1 and R4121-2 of the Labour Code)	Absenteeism rate Accident frequency rate Accident severity rate
Jobs and skills	Employees	Description of training policies and HR plan policy and payroll and career management forms	Training report Training monitoring file Taux de turnover Presence Turnover rate Variable income
Quality of management and social dialogue	Employees Staff Union representatives	Staff information and consultation procedures: SIPH has 2 staff representatives (1 permanent and 1 substitute). Mandatory displays (the fight against discrimination, moral and sexual harassment, professional equality between men and women, occupational health, safety and fire instructions and a ban on smoking, Internal Regulations etc.) are available at a specific location (the SIPH Cafeteria) and can be consulted by all staff at any time.	Minutes of meetings with management A staff delegates list The display of mandatory information where indicated
Equal treatment	Employee Union Staff representatives	<ul style="list-style-type: none"> • Texts prohibiting recruitment discrimination • A lack of differentiation in terms of remuneration and career development • Information for employees and employment candidates and implementation of measures to prevent sexual harassment in the company • Obligations towards staff representatives, • Law No. 2014-873 and the orders of September 2017 fall within the articles of the Labour Code and the Penal Code 	A display of measures dedicated to equal treatment
Working conditions	Employer Employees Suppliers Subcontractors	A sustainability policy with respect for human rights	A secure work space & tools, individual and collective protection. Reduction in work accidents and a reduction in arduous work
Child labour	Private planters Employers Suppliers Subcontractors	Application of the labour code regarding child labour Sustainability policy and a respect for human rights Recruitment and monitoring policy	Vigilance and absence of child labour

Relationship with stakeholders	Local community Employees Employer Subcontractors Suppliers	A permanent framework for dialogue with communities, social dialogue, consultation procedure, supplier code, subcontractor and supplier selection procedure	Minutes of quarterly meetings, consultation report, meeting, exchange
Risks linked to environmental information	Stakeholders	The duly applied policies and procedures	The results of these policies and procedures
General environmental policy	Employees Local Communities Suppliers Subcontractors	Sustainability policy, rules for preserving biodiversity, the ISO 14001 Environmental Management System	Monitoring consumption and emissions Waste management expenditure related to environmental protection
Pollution	Employees Local communities CIAPOL NGO	ISO environmental management system	Measurement of atmospheric emissions Effluent measurement Use of retentions
Waste prevention and management	Employer Employees Local communities	Waste management procedures. Environmental management plan	Waste management and monitoring registers and files Quantity of waste recycled, reclaimed and sold
Water consumption	Employeur Employés Communautés riveraines	Water management policy. Recycling and reuse of water. Meters at water catchment points	Resource consumption monitoring file Ratio of water and energy consumption
Biodiversity preservation	Employees Local communities	Rules for preserving biodiversity. Sustainability policy	Study report mapping preservation zones
Risks related to corporate information	Stakeholders	The duly applied policies and procedures	The results of these policies and procedures
Community development	Employees Local communities Suppliers Subcontractors	<ul style="list-style-type: none"> • Contributions to community development • Procedure for purchasing natural rubber from private planters • A permanent framework for dialogue (CPD) with local communities 	Increased community income Community empowerment Social infrastructure
The territorial, economic and social impact of the company's activity on neighbouring or local communities	Employees Local communities Suppliers Subcontractors	A policy based on local employment, local purchasing and the local subcontracting of local suppliers and service providers	The local socio-economic impact, An increase in income, A 'boom' in small businesses and activities

METHODOLOGICAL NOTES

Social data, health and safety

Social data

Consolidation scope: the indicated workforce, as well as their distribution, correspond to the total workforce without RENL, which are duly excluded from the scope. The entities concerned are SAPH, GREL and CRC. The breakdown of these employees corresponds to the workforce at the end of the December 2022 period. RENL is excluded from indicators concerning diversity, training, minimum wages and the number of collective agreements.

Indicators : the selected indicators are those used in management of personnel and social issues in the company. They reflect the results of the HR policy.

Data : Data collection for the scope is carried out using a data communication tool per subsidiary. The subsidiary is an organisational concept within the Group: each subsidiary bringing together one or more legal entities and covering a country.

The data covers several subjects: workforce, training, absenteeism, social relations, diversity, recruitment and freedom of association. At the start of the financial year, data is collected by contributors from the directorates and departments in question. If data is not consolidated over the total scope of the Group, it can be extrapolated from the results available for the scope of the entities, provided that this is representative. The trained workforce are employees who have been identified as needing to benefit from this training.

The hours relating to a training activity are duly counted. Training hours can include lunch breaks as part of full-day training. Country best practices are regularly assessed in each of the Group's countries of operation. A process of continuous improvement for these systems has been put in place. They are examined on an annual basis, taking into account the recommendations of the monitoring objectives for the following years.

Health and safety data

Consolidation scope : security indicators concern 93%, with an exclusion of data from RENL sites such as factories, plantations and administrative

sites. Safety indicators for factories, plantations and administrative sites are reported in full.

Indicators : the indicators selected are those used in management of the Group's sites. They reflect the results of the Group's health and safety policy. The hours worked reflect the time during which staff are exposed to occupational hazards, including theoretical working hours. They are inclusive of overtime. However, they do not take into account public holidays or days of absence such as sick leave and paid leave.

Data : health and safety data are collected via our data communication tool by site and subsidiary. Local sustainable development managers shall send the required data every month in an automated consolidation file. A process of continuous improvement of the data communication system has been put in place. The tools are examined annually, taking into account the monitoring objectives for the following years (updating the indicators to be monitored; improvement of their definition and the communication, monitoring and control process). In rare cases, some already published data from the previous year may be modified when inaccuracies or errors are discovered after the close of the financial year. Such data is tracked and form part of the annual consistency review and is then integrated into the published data.

Environmental data

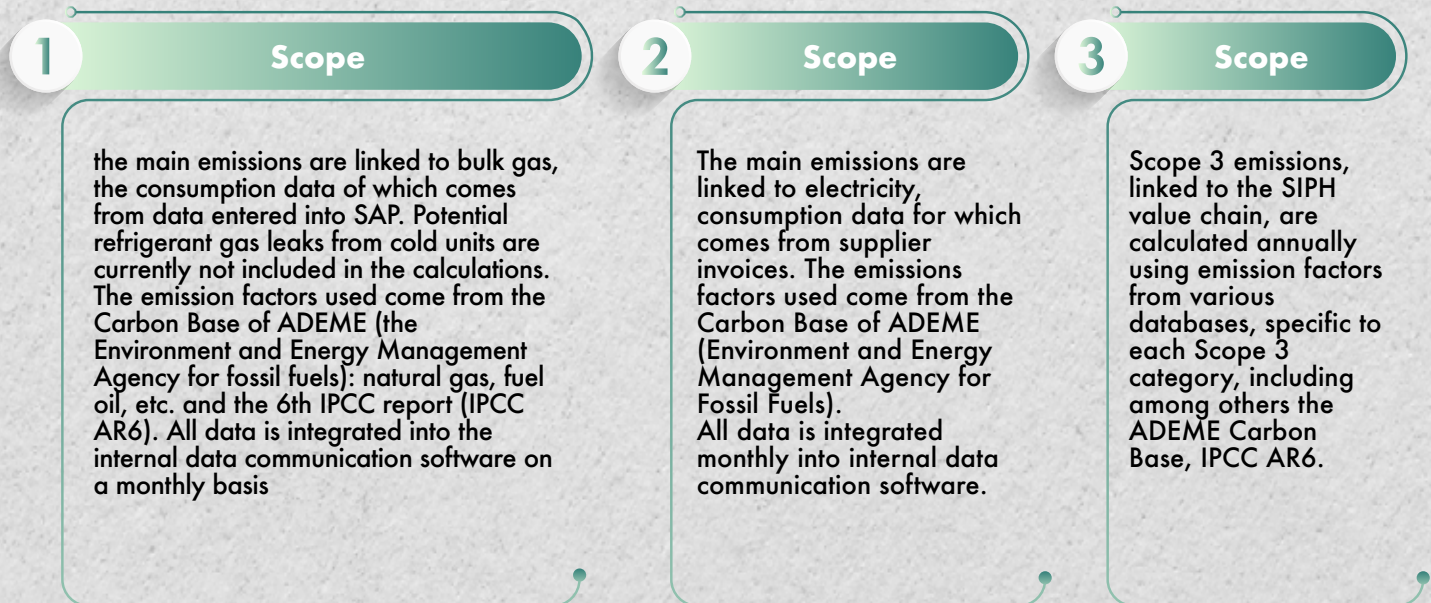
Consolidation scope : indicators relating to the environment concern 93%, with an exclusion of data from RENL factories and administrative sites. Some sites are not able to obtain certain information (e.g. water extraction, waste generation, etc.) and may temporarily call for estimates. In addition, 100% of sites reported information relating to energy consumption and CO2 emissions, 90% of sites reported their water consumption, and 80% of sites reported their quantity of waste.

Indicators : the selected indicators are those used in managing the Group's sites. They reflect the results of the Group's OHS policy.

Activity : the activity of SIPH sites is measured from planting work, whereby production manufactured by industrial sites and hours worked are taken into account. Hours worked shall be those carried out on site, including missions with orders.

Greenhouse gas : the Group's CO2 emissions are calculated according to the rules defined by the GHG Protocol and monitored according to the CO2 indicator.

Management of the reference year: the reference year for calculating CO2 emissions is 2022 with a reminder of 2021. Changes in methodology, significant errors and changes in scope are subject to re-precision and calculation.



Effluents

For industrial sites, the COD (Chemical Oxygen Demand) relates to the volumes of effluent leaving the factory, whether or not they have been treated on the site.

GRI 200 : ECONOMY

GRI 3.3 : Management of relevant issues

Our approach to the economic pillar is based on a critique. The unbridled race for productivity is responsible for the ecological and social disasters suffered by our planet. Our objective is to limit negative externalities linked to economic

development by creating wealth that improves everyone's living conditions. We do so to ensure a more equal distribution of wealth, remaining attentive to the consequences of both production and consumption.

The items of information relating to the indicators of this issue set out below enable us to elucidate upon our performance.

INTERVIEW WITH



Roland BAROAN

President of APROCANCI

Member of the Singapore committee and Vice-President of GPSNR-CI

Global Platform for Sustainable Natural Rubber (GPSNR)

SAPH PLAYS A LEADING ROLE IN COORDINATING THE LOCAL GPSNR



GPSNR CI is the local representation of GPSNR International based in Singapore. It is part of the APROMAC umbrella in the form of the permanent sustainability commission.

It is made up of three stakeholders:

1. Producers (Hévéa planters)
2. Manufacturers including SAPH
3. Inter-professional organisations (FIRCA, APROMAC, etc.) and local representatives from civil society.

The local GPSNR is chaired by Mr Marc Genot (the current CEO of SIPH) and two vice-presidents (Hévéa producers). Under his leadership, several working groups have been set up to assess risks and propose avenues for improving the social and environmental performance of the natural rubber sector in Côte d'Ivoire, according to the recommendations of the report produced by CIRAD on the Rubberway initiative supported by MICHELIN and CONTINENTAL.

Among other topics covered:

1. Workers' pay slips
2. Complaint processing
3. Workplace safety
4. Deforestation and satellite monitoring
5. The use of chemicals
6. The question of gender
7. The problem of migrant workers.

I would like to personally thank the Chairman of this committee, Mr Marc Genot, for his concrete actions namely:

- Providing IT equipment (computer, internet connection, etc.) from producers from the local GPSNR commission.
- Providing funding for physical meetings between the local GPSNR and that of Singapore, with the added bonus of a team of English - French translators/interpreters.

This should be a source of inspiration for other multinationals in their relationships with small producers.



GRI 200

Building
sustainable and
profitable growth
for all



GRI 201 : ECONOMIC PERFORMANCE ¹

Having been exclusively dedicated to the agro-industry for more than fifty years, the SIPH Group wishes to pursue its development in harmony with its environment and the people who work there thereby ensuring the longevity of the Group through sustainable and profitable growth.

Indicators	2021	2022	EVOLUTION 2022/2021
Evolution of turnover (in thousands of EUR)	485 492	536 563	11%
Evolution of net income (in thousands of EUR)	47 791	48 389	1%
Net debt (in thousands of EUR)	-95 698	-71 228	-26%

201-1 201-1 Direct economic value, generated and distributed

Designation	Stakeholders	2021	2022
Direct economic value, generated (in thousands of EUR) ²	Set of stakeholders	485 492	536 563
Distributed economic value (in thousands of EUR) ³	Subcontractors and suppliers	33 533	46 894
	Employees		
	Shareholders Lessors		
	Government		
	Local communities		

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

1 Current and future climate change may, in the short term, lead to epidemic risks with the new emergence of leaf diseases and pathogens that could affect major, hitherto spared, production areas

3 The appearance and multiplication of more or less extensive violent cyclonic phenomena can also generate wind-related breakages that locally damage the rubber orchard.

2 Even minor climatic changes can promote the development of these parasites and accentuate an already present fragility

4 Over a longer time scale, anticipated changes to the climate will probably modify mapping of areas suitable for rubber cultivation.



¹Including RENL

²Including RENL

³Including RENL

To date, we do not have sufficiently robust studies to affirm that the impacts are linked to climate change. However, climatic hazards are observed with more pronounced rainy periods, longer droughts without the years being alike.

The financial implications linked to these risks and impacts could be, in the medium term:

- The loss of agricultural production in industrial plantations and among raw material suppliers.
- Difficulty making long-term commercial commitments.
- The low-speed operation of factories and the deterioration of certain industrial tools.

With regard to the methods used to manage the climate change-related risks, SIPH implements measures and initiatives to

help slow it down. The Group shall also adopt climate change adaptation and mitigation measures. Rubber plantations are “forest areas”, fulfilling their role as carbon sinks.

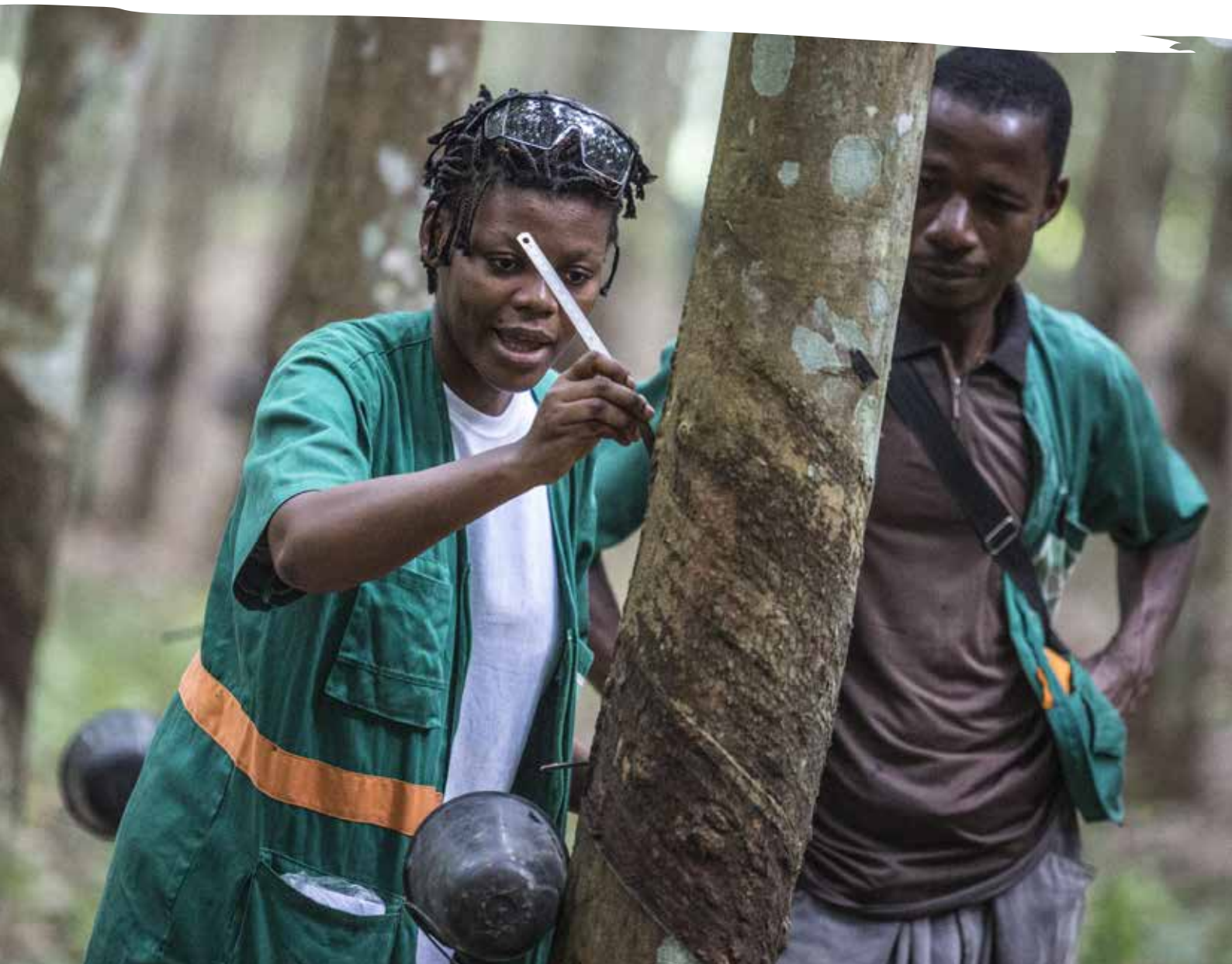
For the moment, the costs of the measures taken to manage the risks are not clearly assessed.

201-3 201-3 Obligations related to defined benefit and other pension plans

SIPH provides a retirement plan for its employees. The balance of retirement benefits for 2022 amounts to EUR 10 414.

201-4 Public financial assistance

Omission due to the confidential nature of the Information



GRI 202 : MARKET PRESENCE

202-1 202-1 Ratios between standard entry level wage by gender, compared to the local minimum wage

Omission due to incomplete information.

202-2 Proportion of executives recruited from the local community

Senior executives recruited from the local community include those who were born or have the legal right to indefinitely reside (such as naturalised citizens or permanent visa holders) in the same geographic market as the business

activities. The geographic definition of “local” may include the community surrounding operations, a region of a country or even an entire country.

The presence of local community members among the senior management of an organisation shows the positive influence of the organisation in the market. Indeed, including members of the local community in the management team can enhance human capital. It can also increase the economic benefit to the local community and improve the organisation’s ability to understand local needs.

Proportion of executives hired locally (%) men and women in the workforce of the entities

	Locally hired male executives	%	Locally hired female executives	%
SIPH	7	25,0%	21	75,0%
SAPH	158	2,5%	23	0,4%
GREL	120	16,2%	14	1,9%
CRC	4	0,4%	0	0%
Total	289	3,6%	58	0,7%



GRI 203 : INDIRECT ECONOMIC IMPACTS

203-1 203-1 Investment in infrastructure and patronage

Investments in infrastructure are characterised under four axes :

Education

Under this axis, the infrastructure projects carried out include the construction of primary schools, housing for teachers and college lecturers, and school canteens, with the donation of table benches and various pieces of equipment.



Environment

On an environmental level, there was the construction of water towers, the drilling of boreholes, the installation of hydraulic pumps in the village, and the construction of markets.



Health

Under this axis, achievements in terms of infrastructure include the construction of health centres and their equipment, housing for nurses and midwives, and the rehabilitation and construction of rural health huts.



Sport and culture

Several other achievements have been fulfilled in this area, namely: the construction (and equipment) for cultural centres and youth centres, the construction of sports infrastructure and various donations for the communities.



Furthermore, it should be noted that all these infrastructures and sponsorships are carried out across all of the Group's subsidiaries. Furthermore, it should be noted that all these infrastructures and sponsorships are carried out across all of the Group's subsidiaries. Moreover, these infrastructures have a real positive impact on the beneficiary communities. Thus, for the 2022 period, the Group made an overall investment of more than EUR 1 705 052.

203-2 Significant indirect economic impacts

The purchase of raw materials (natural rubber) from private planters represents

an important source of income for communities. These revenue streams have a significant impact on local economic activity. In addition, this circulating windfall allows all socio-economic layers (traders, craftsmen, transporters, dressmakers, restaurants, etc.) to achieve their turnover. Moreover, these regular incomes to raw materials suppliers have enabled some of them to build a family home, others to buy means of transport (motorcycles, tricycles) and, in general, to improve their community living conditions (access to health care, the schooling of children).

GRI 204 : PURCHASING PRACTICES

204-1 Proportion of expenses with local suppliers

Purchasing practices mainly consist of the purchase of raw materials from suppliers organised as individuals or otherwise in cooperatives or groups. Purchasing practices are varied, but are based on the idea of supplier loyalty and the principle of fair

purchasing. Indeed, there is a mechanism for fixing the raw material prices, established by consensus of the inter-profession. This allows suppliers and actors to know the saleable prices of their products.

In 2022, the share of raw material purchas expenses from local suppliers was as follows.

2022	Proportion of expenses with local suppliers (MP)				
Subsidiary	SAPH	GREL	RENL	CRC	Total
Production (T DRC)	35 174	22 139	21 277	4 532	83 121
Local purchases (T DRC)	199 420	56 851	2 116	2 251	260 639
Total	234 594	78 990	23 393	6 783	343 760
% of purchases	85%	72%	9%	33%	76%
Expenses (in millions of EUR)	177 074 107	47 019 629	799 091	-	224 892 827

Other purchases of services or supplies are made from local suppliers (pallets, etc.).



GRI 205 : THE FIGHT AGAINST CORRUPTION

The Code of Conduct provides for the establishment of Ethics Committees across all entities of the SIPH Group. These Ethics Committees, as per the terms of the Code of Conduct, must be composed of “employees bearing credibility and recognised for their integrity”.

Principle 3.2 of the Code of Conduct is entitled «Theft, Fraud and Corruption». This principle specifically sets out: «Directors, officers and employees shall:

- never steal assets from SIPH, its subsidiaries or any other person in the performance of their duties or outside of such;
- never engage in fraudulent activities carrying out their job,
- never be bribed or bribe others, offer or receive bribes, or tolerate bribery from others in the course of their work;
- always ensure that all contracts for goods and services are concluded at a rate that reflects reasonable market conditions.

The SIPH Group has initiated a training plan for all of its staff for both the Values and Code of Conduct. This training plan is specifically based on the following tools:

- an integral format for executives and supervisors
- a simplified format for other agents (employees and workers)

This approach is intended to simplify the employees and workers' understanding of the Code of Conduct. The objective is, also, to set higher expectations among management staff than among employees when complying with the Code of Conduct.

Applying the Sapin II law, SIPH, across its entire network, has launched the programme to implement the eight measures from the anti-corruption system:

1. A Code of Conduct: The finalisation, in 2018, of the implementation of the Group's Code of Conduct.

2. An internal and external alert system: Already in place in the subsidiaries (provided for in the Code of Conduct), and the creation of an Ethics Committee, which coordinates the entire system.
3. Corruption risk mapping: This is carried out, by weighting the risks and detailing the people concerned, the training to be deployed and the necessary actions.
4. Procedures for assessing customers, suppliers and intermediaries: An Ethical Purchasing Charter has been drawn up and is being distributed, along with a supplier code of conduct.
5. The accounting control procedures being implemented
6. A training system for the most exposed people being implemented
7. A disciplinary regime applied by the Ethics Committee
8. An internal control and assessment system initially provided by internal audit, then by each department and/or directorate.

Therefore, SIPH wishes to rely on this law, to better formalise its policy and its action.

1. 205-1 Activities assessed in terms of corruption risk

In accordance with Law no. 2016-1691 of 9 December 2016, relating to transparency, the fight against corruption and the modernisation of economic life, known as Sapin II, SIPH has implemented an analysis of the risk of corruption in the all of its rubber subsidiaries. This analysis led, on the one hand, to the development of a corruption risk map. The methodology and results of such were approved by the general management. On the other hand, they duly determine the main situations that could produce corruption risks.

	Identified risks	Importance Level Rating (2022)
1	Risks of corruption in relations with the State and its branches	20
2	A risk of corruption in relations with rubber suppliers	15
3	Risks of corruption in relations with other operating suppliers	15
4	A risk of corruption in subcontracted agricultural work on plantations	10
5	Risks of corruption in human resources management	8
6	Risks of corruption of professional bodies and associations in the rubber sector	6
7	A risk of corruption in relations with investment suppliers	6
8	Risks of corruption arising from the conflicts of interest of Group executives	6
9	A risk of corruption towards customers	6
10	A risk of corruption vis-à-vis communities near Group sites	4

2. 205-2 Communication and training on anti-corruption policies and procedures

The SIPH Group has initiated a training plan for all of its staff for both the Values and Code of Conduct. This training plan is specifically based on the following tools:

- Definition and implementation of a communication plan on the Code of Conduct:
- SIPH has set out a communication plan on the Code of Conduct, with various communication media and tools.
- Code of Conduct accessibility:
- Although the Code of Conduct has been physically distributed to Group personnel, an

- electronic version of this Code is available
- Training materials adapted to staff categories:

Code of Conduct training is given to all staff, using materials adapted to said socio-professional categories and the levels of responsibility of the staff in question. Specific support has been set up for illiterate staff.

3. 205-3 Confirmed cases of corruption and the measures taken

In 2022, the Group's Ethics Committees focused on several ethical topics. However, no proven cases of corruption were detected at the end of the financial year.



GRI 206 : ANTI-COMPETITIVE BEHAVIOUR

Anti-competitive behaviour or anti-trust practices remain risks, clearly identified by SIPH as being of particular gravity. The Group's legal teams are very aware of these risks. Any situation identified as potentially presenting a risk from this point of view is reviewed by legal experts and measures to eliminate the risk are proposed, where necessary.

4. 206-1 Legal action against anti-competitive behaviour and antitrust practices

SIPH has not been the subject of any prosecution or investigation relating to possible anti-competitive or antitrust practices, at least, over the last three years.



GRI 207 : TAXATION 2019

1. 207-1 Tax policy approach

In accordance with our Group's Code of Conduct, we are fully committed to complying with all applicable tax laws, rules and regulations without exception. SIPH aims to achieve an optimal tax position, which does not mean poor tax performance in the short term but rather an optimal tax result - taking into account the sustainability and continuity of long term positions. SIPH may take steps to obtain tax relief and incentives available under applicable laws and tax treaties. Any societal and/or transactional structuring must be carried out with economic and commercial substance, consistent with SIPH's commitment to being a "tax-friendly corporate citizen".

SIPH does not (and will not) engage in artificial arrangements in order to evade taxation or thwart the stated objective of tax legislation, nor does it (nor will it) engage in aggressive tax planning. When necessary, external advice shall be sought on complex or uncertain subjects to support the SIPH Group in understanding the tax consequences of its commercial and economic activities and duly complying with them.

SIPH is in favour of tax transparency because it encourages the responsible management of income from its activities. Social investment is part of SIPH's contribution to the communities in the territories where it operates. SIPH supports community development, enterprise and job creation, health, education and environmental programmes.

2. 207-2 Tax governance, control and risk management

La législation fiscale étant souvent complexe As tax legislation is often complex and its application can be ambiguous, it is

impossible to guarantee that our interpretation of our obligations will always be accepted by the tax authorities. Therefore SIPH is aware of all relevant tax risks. These include: compliance issues, financial reporting, tax planning, tax audits and legislative developments. SIPH has established policies that govern our approach to identifying, managing and mitigating tax risks. Identified tax risks are promptly managed within an appropriate tax risk framework and control procedures. Significant risks are systematically reported to both the Board of Directors and the Audit Committee. Risks must be assessed in terms of their probability of occurrence and the negative financial or reputational impact on the SIPH Group and its objectives.

3. 207-3 Stakeholder involvement and management of tax policy issues

SIPH recognises the important role of the tax authorities of the countries where its subsidiaries operate, considering them as stakeholders in its activity. SIPH's policy is to be transparent and proactive in all interactions with the tax authorities. Therefore, all SIPH Group entities must strive to maintain constructive, collaborative and professional relationships with local tax authorities based on transparency and trust. We recognise that in certain circumstances our legal interpretation may differ from that of the tax authorities and where the tax treatment of activities and transactions is uncertain. In such cases, SIPH shall engage in proactive discussions with the relevant tax authority in order to reach a reasonable and as fair as possible conclusion. SIPH aims to be a "fiscal citizen company" aimed at sustainability for tax matters.



GRI 300

Preserving the
balance of our
ecosystems through
rational resource
management

GRI 300 : ENVIRONMENT

3.3 Management of relevant issues

Often, the environmental pillar appears as the first issue of sustainable development. The more economic growth progresses, the more the climate is disrupted and the more natural resources are depleted. Our environmental objective is that of the preservation, protection and enhancement of biodiversity as natural resources.

On each of SIPH's industrial sites, resources and impacts are monitored and managed using key indicators. They relate to the consumption of energy and natural resources (water, electricity, gas, fuel), discharging into the water, air and the quantities of waste generated.

For the main environmental indicators, the scope covers all the sites of the Group's entities: Côte d'Ivoire, Liberia, Ghana, Nigeria and France. For reasons of reporting maturity, certain indicators are collected on a more limited scope and the Group is constantly working to expand this scope.

Circular economy

Moreover, mechanisms are implemented in each of the subsidiaries to sort waste, and direct some of it for external treatment and recovery channels, and to send the rest of it for composting. In addition, used oil storage areas are also set up on the sites. There are four categories of identified and quantified waste:

- Non-hazardous waste produced
- Hazardous waste produced
- Non-hazardous waste recovered
- Hazardous waste recovered

ACTIONS TO COMBAT FOOD WASTE

The ethical, social, economic and environmental problems posed by food waste, estimated at 1.3 billion 1tonnes of global food production, remain an international concern.

There are national initiatives to collect unsold or expiring products in order to make them available to vulnerable areas. However, this phenomenon

does not constitute a material issue in relation to our activities.

COMPANY COMMITMENTS TO FIGHT AGAINST FOOD INSECURITY

The fight against food insecurity aims to promote access to safe, diversified, good quality food in sufficient quantity for those in situations of economic or social vulnerability.

Indeed, investments to create school canteens to allow children to eat on school grounds. Furthermore, programmes to empower women in communities to produce food for consumption are being made on the subsidiary sites. These programmes are organised through Permanent Dialogue Frameworks with stakeholders.

COMPANY COMMITMENTS TO RESPECT ANIMAL WELFARE

The animal welfare theme is not addressed by SIPH because it is not applicable to its activity.

COMPANY COMMITMENTS TO FAIR AND SUSTAINABLE FOOD

The matter is not addressed by SIPH because it is not applicable to its activities.

Maintaining soil fertility :

The use of coated fertiliser during the planting year makes it possible to reduce by four the quantity of NPK fertiliser applied and to maintain the growth of rubber trees due to the better efficiency of this type of fertiliser. The gain is of the order of 150 tonnes of NPK fertiliser per year as per the SIPH scale.

Fallows and nursery rotations allow for good soil fertility conservation. Drainage ditches prevent hydromorphism and promote organic life in the soil. Cover crops, which are leguminous plants (*Pueraria*), fix atmospheric nitrogen and enrich the soil, in addition to their notable role against weeds and erosion. Contour or terrace planting as well as sub-soiling practices also help to reduce soil erosion.



INTERVIEW WITH



Serge EDI

Director of the SAPH-BETTIE Integrated Agricultural Unit

Biodiversity and CO2 sequestration

THE SAPH BETTIÉ BIODIVERSITY ZONE WILL REPRESENT THE 3RD MOST IMPORTANT ECOLOGICAL ZONE IN THE REGION.



Since 2007, SAPH has been committed to effectively contributing to environmental protection. It fights against all forms of aggression against nature through a policy of preserving its 1 842 hectares of protected areas, spread across all of its 5 sites.

In particular, on its Bettié site SAPH has a 642 ha nature reserve whose inventory has made it possible to list 66 floral species (including 10 vulnerable species) and 71 faunal species including 59 birds and 12 types of mammal.

Faced with regional pressure from rubber and cocoa crops SAPH decided to extend this nature reserve to an additional 1,200 ha. A responsible approach co-led with local communities, to:

- sustainably restore the biological balance, thus offering animal and plant species in the process of expanding or without refuge more secure lands;
- contribute to the protection of areas with high carbon stocks (HCS) and high conservation values (HCV) in our areas of intervention, in accordance with the sustainability requirements of both our customers and partners;
- reduce the carbon footprint from our activities.

After the natural reserves of Bossematié (Abengourou) and Mabi-yaya (Adzopé-Bettié), classified as national heritage, the biodiversity zone of the UAI of Bettié should represent the 3rd most important ecological zone in the region.







GRI 301 : MATERIALS

MINIMISING LOSSES AT ALL STAGES OF THE INDUSTRIAL PROCESS

In the industrial process, the consumption of materials necessary for activity such as plastic packaging, water, energy, gas and lubricants is inevitable. However, their consumption must take into account regulations related to activity and suppliers. Consumption of these materials must be controlled, in order to avoid waste and losses.

301-1 Materials used by weight or by volume ⁴

	2022	2021
LPG (kg) 	8 822 373	7 206 700
Water (m ³) 	3 857 305	4 865 341
Diesel (L) 	5 397 561	7 674 496
caustic Soda (kg) 	39 981	23 901

301-2 Recycled materials used

In the industrial process, scrap materials used in the activity are resold or transferred to third parties for disposal or recycling. However, such recycled materials are no longer returned to the subsidiaries for new use. These packages are mostly soiled during use and even if they undergo any recycling, can no longer be used in the process.

Under these conditions, it is restrictive to calculate a percentage of recycled materials used.

⁴Incluant RENL

301-3 Recovered products and packaging materials

Due to the compatibility of plastic packaging with the packaged product, all packaging placed on the market is recyclable and is not returned to us.

Note the start of production of plastic pavers from domestic and industrial plastic waste. These pavers are used on sites for roads and erosion control.

GRI 302 : ENERGY

For a significant period of time, SIPH has been working to reduce its energy consumption and natural resources by taking action to replace equipment (better efficiency), to raise awareness of eco-gestures and to optimise air conditioning. These actions are now taken into account in the design of new facilities and pursuant

to precise specifications. In addition, consumption indicators are put in place to monitor them for better control of energy expenditure. Compared to an identical volume of activity, electricity purchased from the national grid in 2020-2021 increases by 9% at a Group level (to the detriment of electricity produced by generators).

302-1 Energy consumption within the organisation

Indicator	2022	2021
ELECTRICITY (KWH)	62 088 782	47 990 148
LPG (kg)	8 822 373	7 206 700
Butane gas (kg)	65 382	47 560
Diesel (L)	5 397 561	7 674 496
Petrol (L)	451 720	483 862

302-2 Energy consumption outside of the organisation

This indicator is not applicable in the context of our activities.

302-3 Energy intensity

For each of the subsidiaries, energy intensity is the ratio between energy consumption (gas and electricity) compared to the production of one tonne of rubber in our factories

Indicator	Energy Intensity 2022	Energy Intensity 2021	Evolution 2022/2021
ELECTRICITY (KWH/T)	200,17	190	5,3%
LPG (kg/t)	26,5	31,69	-16,4%

NB: The Group consumes an average of 200.17 kWh to produce one tonne of rubber. The Group objective is set at 180 kWh/t.

302-4 302-4 Reducing energy consumption

For all of its industrial sites, SIPH seeks to take energy consumption into account by specifically relying on the best available techniques. SAPH, GREL and RENL have taken energy saving initiatives through eco-gestures, alternative solar solutions and rationalisation of the electricity supply. However, the consumption reduction estimates are not yet clearly quantified.

302-5 302-5 Reduction of the energy requirements for products and services

In the context of SIPH's industrial sites, some industrial tools are ageing. Therefore, there are direct energy consumption sources. The Group's objective is to seek gradual renewal of the industrial tool while taking into account more energy-efficient technological options. Reducing the energy needs of the products and services sold remains an objective within the Group.



GRI 303 : WATER AND EFFLUENTS 2018

For many years, SIPH has been striving to reduce water consumption for an equivalent volume of activity by implementing recycling into the industrial process. Thus, methods of recycling used at most SIPH Group factories include reusing the process water from the last basins for pre-washing cup bottoms. The 2021-2022 water consumption reduction is -8%.

303-1 303-1 Interaction with water as a shared resource

Natural rubber processing activity requires the use of water. To do this, two sources of water are used, notably surface water and groundwater.

Surface water : Pumping stations are installed

near major watercourses. Water is pumped to water towers in order to supply the sectors of activity that need it (the factory, irrigation, administration).

Groundwater : Water towers are built to collect borehole water which is used to supply workers' villages and their families.

The use of water, as a shared resource in the activity, could lead to a reduction in the water level that populations upstream or downstream of operational sites could experience. Fortunately, our operations are not located in areas of water stress and the impact of our activity on the resource is not significant.

- Water consumption intensity

Indicator	2022	2021	2022/2021 variation
Water consumption intensity (m3/t)	10*	7,92	26,3%

NB: The Group consumes an average of 10 m3/t with a target of 10 m3/t.

*Intensity is calculated by relating water consumption to manufactured production.

NB: RENL is not included in the calculation.

303-2 Management of impacts linked to water discharge

Waste water from factories is sent to treatment plants before being released into the environment. A certain number of parameters are analysed to ensure the quality of said discharges. We analyse the BOD, COD, MES, and BOD5. Discharge standards are defined by the regulations.

Lagoons for the treatment of waste water are operational in all the Group's factories. Developments and investments are gradually being made to support the increase in production levels and ensure the performance of these lagoons.

Improvement of the physico-chemical parameters

In the last two years, the results of analysis of biochemical oxygen demand (BOD) and chemical oxygen demand (COD) sometimes show levels of overrun of regulatory limit values that should be corrected and improved.

Following the technical diagnoses carried out in 2020 by the International Water Institute, an action plan has been established to rapidly improve the performance of the lagoon basins and bring these parameters back to their normal threshold.

This plan includes the training of the people in charge, to guarantee the ability of the actors to detect and correct equipment malfunctions. Specific attention shall be paid to the cleaning of the basins to improve their efficiency. This plan will be implemented in 2021 and 2024.

Subsidiaries Designation	SAPH	GREL	CRC	2022 Av. weighted	2021 Av. weighted	2022 - 2021 Variation
5,5 < pH < 8,5	7,03	7,33	6,43	5,04	6,86	-36%
MES =< 50 mg/l	275,18	69,33	87,25	138,25	164,23	-19%
DCO =< 300mg/l	241,02	207,08	525,42	274,61	295,96	-8%
DBO5 =< 100mg/l	60,29	26,75	205,08	109,96	82,61	25%
DCO / DBO5 =< 4	4,0	7,7	2,56	2,50	3,09	-24%

⁵303-3 Water sampling

Indicator	2022	2021	Evolution 2022 / 2021
Drilling water consumption (m3)	1 095 702	1 587 837	-31%
Surface water consumption (m3)	2 761 603	3 277 504	-16%

303-4 Water discharge *

Total volume of water discharged to all areas

Indicator	2022	2021	Evolution 2022 / 2021
Volume of water discharged (m3)	3 857 305	4 865 341	-21%

303-5 Water discharge *

Indicator	2022	2021	Evolution 2022 / 2021
Water consumption (m3)	3 857 305	4 865 341	-21%

*303-4 and 303-5 summarise the fact that the quantity of water consumed is equal to the quantity of water rejected



⁵Incluant RENL

INTERVIEW WITH



John LOOTVOET

Director of the Integrated Agricultural Units of Rapides-Grah and Yacoli at the SIFCA Group

MANAGEMENT OF A BIODIVERSITY COMMITTEE

THE SUCCESSFUL EXAMPLE OF SAPH RAPIDES-GRAH



The Biodiversity Policy is well anchored within the SIFCA Group and in all its subsidiaries.

The Rapides-Grah UAI takes on this challenge brilliantly. We spoke with Mr John Lootvoet, Director of the Integrated Agricultural Unit.

What is a Biodiversity area, and what is its significance at a site?

A biodiversity area is a natural reservoir which aims to preserve plant and animal species. Also called a SAPH protected area, it raises people's awareness of environmental protection (see environmental policy & charter), contributes to the conservation of local biodiversity by respecting the commitments of the SIFCA Group and fights against the greenhouse gas phenomenon and to fight against logging, poaching or any other actions that could endanger the integrity of our protected areas.

The Biodiversity Policy is well underway within the SIFCA Group. But the Rapides-Grah UAI takes on this challenge brilliantly. What is your success based on?

The commitment of the main managers of the Rapides-Grah site is certainly the key point which allows us to visit a protected area every month in order to highlight their various issues. These are resolved if possible immediately in the field (trap removal, awareness raising among all our staff, etc.).

Furthermore, we implement long-term actions with, inter alia :

- 1. the establishment of 'PARK-RANGERS', whose role is to visit their respective areas every 15 days*
- 2. a win-win relationship with the water & forestry department*

3. to implement replanting actions for rare species adapted to our regions in the most vulnerable deforestation areas

How does your committee work ?

The committee is led by the BIODIVERSITY engineer, Mr Jean Luc Agoh. At SAPH, we are part of a continuous improvement process to better standardise our practices.

How do you manage to deal with incursion and hunting initiated by communities?

Raising awareness remains the most effective method. During the various Permanent Dialogue Frameworks (CPD) and local tours, we regularly remind them of the cardinal rules to be respected and applicable in SAPH protected areas.

These times of exchange are also an opportunity to educate local communities about acts of poaching, fishing or any other activities that deplete natural resources beneficial to humans.

Periodic monitoring is also carried out by the Park Rangers, following regular visits by the local Biodiversity Committee. This has allowed us to significantly reduce intrusions and poaching in our protected areas.



GRI 304 : BIODIVERSITY

The Group has set out four stages for the implementation of biodiversity preservation criteria across the plantation sites. These are: training, biodiversity commissions, implementation and monitoring. These provisions concern new acquisitions, extensions and re-plantings.

304-1 304-1 Owned, leased or managed sites of activity located in from bordering protected areas and biodiversity-rich areas outside protected areas.

The SIPH Group shall develop its on-site activities that have been the subject of concession agreements with the authorities of the countries in which it operates. These concession

agreements gave rise to long-term leases, with terms ranging from 50 to

99 years. All facilities and biological assets are the property of SIPH entities. Furthermore, there are concession rents established with landowning families or communities. Following High Conservation Value (HCV) and High Carbon Stock (HCS) studies, more than 4 828.02 ha of areas have been preserved, spread over all the Group's subsidiaries, specifically in Liberia.

There are state forest reserves or classified forests not far from certain sites.

- Areas preserved within our concessions

	SAPH	GREL	CRC	TOTAL
Reserve Forest (ha) 2022	1 842	1412	2427	5 681

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

The nature of our activities is likely to lead to biodiversity impacts. Indeed, the operation of our processing plants generates pollution of the receiving environments: air, water and soil.

In the air, atmospheric emissions have a negative impact on the environment.

However, measurements of atmospheric emissions are regularly carried out within the framework of regulatory controls by environmental protection agencies. The measured gases are :

- Carbon monoxide (CO)
- Nitrogen dioxide: NO2
- Hydrogen sulphide: H2S
- Volatile Organic Compounds: VOC
- Ammonia: NH3

The measured values show that the concentrations are not likely to have a negative impact on the environment and the health of workers.

Gestion des odeurs

Plants are designed and operated in such a way as to limit the generation of odours. Together with the International Centre for Agronomic Research for Development (CIRAD), GREL hosted, from 2011 to 2013 for EUR 30 000, research work on the mechanisms of odour formation (the study of microorganisms present in latex, serum and coagulates). This work was also aimed to test treatments or storage methods preventing their development and would be able to reduce the olfactory impact near rubber factories.

We note that odours can cause nuisance, without having a harmful impact on health.

This study also made it possible to test the functionality of the bio-filters installed at the site. Additionally, research has been done on how best to use activated carbon to significantly

reduce the odour generated by the factory.

Preliminary results indicate that wood chips have an effect on odour. The action undertaken at GREL has made it possible to significantly reduce complaints from surrounding communities. Also, the specific permits are renewed to ensure compliance with the level of atmospheric emissions.

At the water level, there are contamination risks linked to treatments with agrochemical products in plantations and near watercourses, to the rinsing of treatment equipment, to the washing of material to be treated in these waters, and effluent discharges from processing plants. To prevent this pollution, measures are implemented, specifically:

- The construction of changing rooms for phytosanitary applicators
- the development of areas for the preparation and mixing of products;
- The construction of lagoon basins

- in order to recover waste water, treat it before recycling it or releasing it into the natural environment.

At ground level, there are risks of pollution related to accidental spills of used oil, hydrocarbons and fats on the ground. To mitigate this eventuality, retentions and low walls are built at the fluid storage points.

304-3 Protected or restored habitats

Within the framework of plantation development and extension projects, reserves of forests and wetlands of international importance (RAMSAR) are protected. Partnerships are signed with state forest protection agencies to ensure patrols and checks on the ground. Further, to appreciate the extent of the areas preserved on our operating sites see Table 304-1.

The 2022 biodiversity report from a GREL site in Ghana reveals that the conservation area is home to the species set out in the table below:

Table of species of conservation interest (2022)

«IUCN» Status	Flora	Mammals	Birds	Reptiles	Insects	Total
Critically Endangered (CR)			1			1
Endangered (EN)		1				1
Vulnerable (VU)	3	1	1			4
Near Threatened (NT)	2	1				3
Least Concern (NC)	30	25	63	10		128
Insufficient Data (LC)						
Not Assessed (SD)	12				81	93
Total species	47	28	64	10	81	230

304-4 IUCN Red List and National Conservation List species whose habitats are located in areas affected by operations

Tree species of conservation interest on the IUCN Red List of Threatened Species (2022) were recorded. These were 2 near-threatened species (*Chrysophyllum albidum* and *Daniellia ogea*) and 3 vulnerable species (*Heritiera utilis*, *Nesorgodonia papavifera* and *Pterygota macrocarp*).

No so-called rare species have been recorded in the HCV. One of the tree species is of importance to protect, 4 tree species are heavily exploited in Ghana 6 others are subject to commercial exploitation and 9 of the species are rare.

The mammal species of conservation interest identified are a carnivore (the Pangolin; the endangered *Phataginus tricuspis*) and 2 Lowe's Mona Monkey primates; *Lowe's Cercopithecus* (Vulnerable), *Bosman's Potto*; *Perodicticus potto* (Near Threatened). The 3 species are also listed in Appendix II of CITES (species which are not necessarily threatened with extinction but which may become so if trade is not closely controlled).

Locally, all primates and the tree pangolin are of particular conservation importance in Ghana and are listed in Appendix 1 of the Ghana Wildlife Conservation Regulations (1995). Only one species of bird, the hooded vulture (*Necrosyrtes monachus*) is critically endangered.

Nevertheless, members of the Accipitridae (birds of prey) and Falconidae (hawks) species are listed as Appendix 1 species in Ghana.

The African civet, genet, cusimanse mongoose, bushbuck, Maxwell's duiker and members of the Columbidae family (pigeons and doves) are of some local conservation importance in Ghana and are listed as Appendix II species (Ghana Wildlife Conservation Regulations of 1995).

Compared to previous surveys there appears to be a significant increase in the number of wildlife species recorded in the concession. GREL must continue to enhance the forest through enrichment with selected fruit trees and create corridors that could connect neighbouring buffer zones to ensure that the ecosystem remains healthy. Although no bats have been recorded, further research should be carried out to determine the occupancy

and the ecological role of bat species in the region, including their importance as fruit dispersal agents.

4.5. Deforestation monitoring 2022

Since the beginning of 2021, Satelligence has been assisting SIFCA and SIPH by providing a near real-time satellite-based forest cover change alert system, using an integrated sensor-independent approach with a size of 7 m pixels. The system is updated on a daily basis, with reports every two weeks.

Satelligence provides an overview of land cover in the Group's area of interest in Côte d'Ivoire and Liberia. This area includes the regions where the Group is present and sources natural rubber and others (palm, sugar cane). In addition to land use, Satelligence produced the 2022 deforestation report with the following results:

Forest area trees (ha)	Forest area lost (ha) in December 2022	Accumulated loss of forest (ha) over the year 2022	Area of rubber
2 297 311	164	3 653,4	228 182

A zero-deforestation commitment

SIPH undertakes to use the HCV and HCS approaches, before any decision to develop new concessions that are not already dedicated to rubber plantations, by carrying out studies by independent consultants in order to identify HCV conservation areas and HCS forests.

When HCV and HCS areas are present on our sites, we shall implement the following measures:

- The formulation of a management plan to manage and protect the HCV areas identified during the studies.

- For areas identified as HCV 1-4, support includes an assessment of the fauna and flora and protection measures, in order to prevent illegal activities such as poaching, logging of forest species and bush fires.

In historically degraded preservation areas, we intend to promote forest regrowth and in extreme cases, restoration activities to improve the identified conservation values. For the 2021-2022 period, the Group did not note any deforestation in its operating sites with the exception of areas that fell into CRC in error over the previous year.

GRI 305 : EMISSIONS

Direct and indirect greenhouse gas emissions (scope 1 and 2) correspond to emissions related to the consumption of different energies - in this case, gas, electricity and hydrocarbons.

Carbon Calculator for Natural Rubber

In 2018, SIPH, Socfin and Michelin started a collaborative project aimed at developing a generic GHG (greenhouse gas) emissions calculator for the production of natural rubber.

MEO Carbon Solutions (MCS), an independent consultancy with extensive experience in sustainability, was commissioned to develop the inventory tool.

Several versions of this "carbon calculator" were tested by different subsidiaries from 2019, and the final version was validated by all project partners in 2022.

SIPH used the carbon calculator at the end of 2022 to carry out an inventory of the GHG emissions of its subsidiaries for 2021 across all of its natural rubber production activities. The 2022 data was also taken into account.

These two years will serve as a reference to test the tool and refine it in order to plan a process of setting reduction objectives for all of the Group's natural rubber activities.

Methodology for calculating greenhouse gas (GHG) emissions

The calculation tool developed by MCS is based on the "Product Lifecycle Accounting and Reporting Standard" methodology of the GHG Protocol. The calculator takes into account GHG emissions from the cultivation, processing, transportation and distribution of natural rubber.

Calculation scope



The activity data for the year studied are entered by each subsidiary using the calculation tool and transmitted to the SIPH sustainable development department. The data are processed to establish

each site's footprint for the year in kilograms of carbon dioxide equivalent (kg CO₂e) per tonne of dry rubber produced.

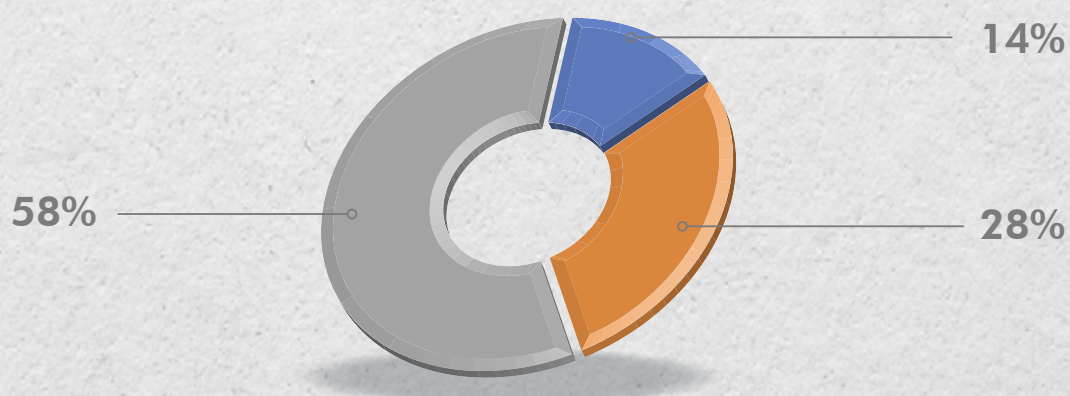
2022 result for Co2 emissions from natural rubber

	SAPH	GREL	CRC	2022	2021	2022/2021 variation
Kg CO2e /tonne of dry rubber	295	512	587	1394	1453	-4%

1. 305-1 Direct GHG emissions (scope 1)

Scope 1 Co² emissions by subsidiary

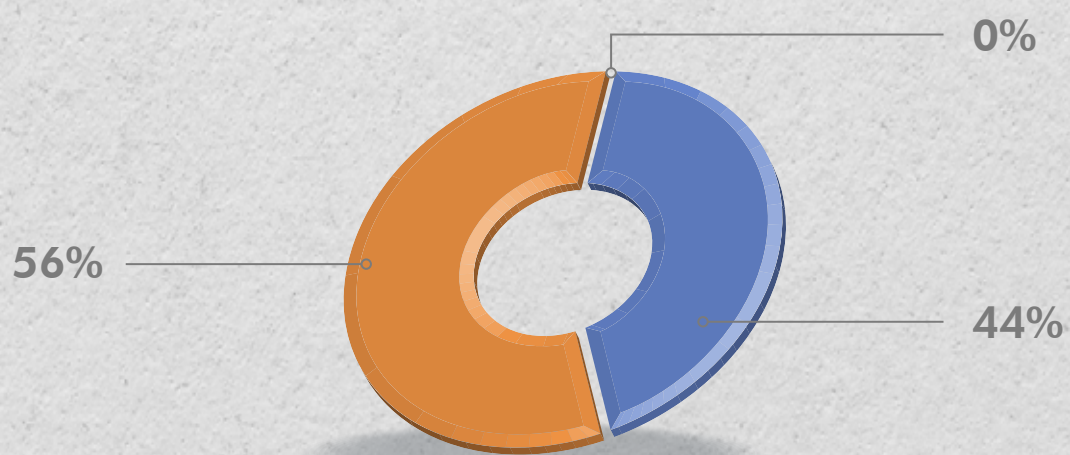
■ SAPH ■ GREL ■ CRC



2. 305-2 Indirect GHG emissions (scope 2)

SCOPE 2 CO² EMISSIONS BY SUBSIDIARY

■ SAPH ■ GREL ■ CRC



Greenhouse gases: emissions related to refrigerant gases (equivalent tonnes of CO2)

Omission due to incomplete information.

Collaborative tools limiting travel (videoconferences in most subsidiaries, a shared space)

The team from the Group Information Systems Department undertakes an active policy of setting up communication systems to reduce transport-related environmental impact:

- Collaborative tools limiting travel (a videoconference system in most subsidiaries,

shared spaces, instant messaging, TEAMS meeting tool);

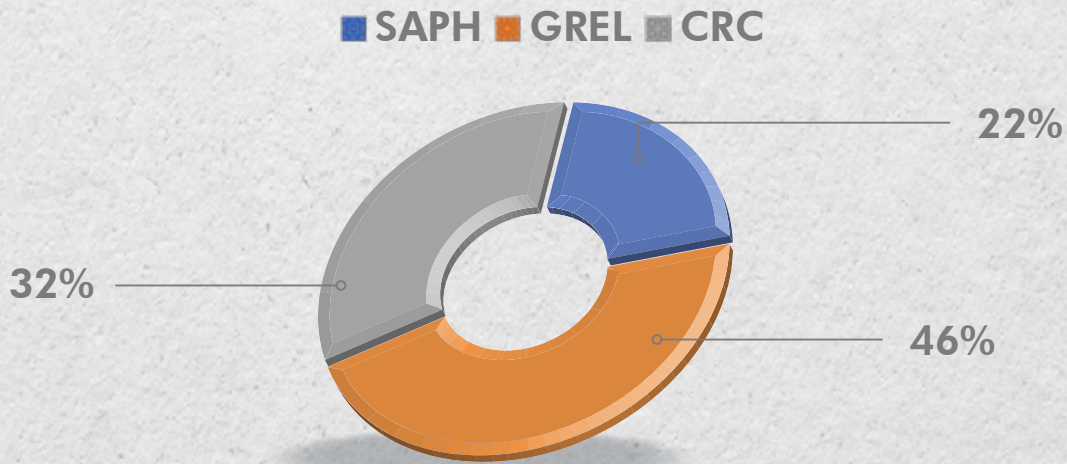
- Communication tools de-materialising internal and external exchanges (workflow, PDA, FTP platform);
- IT infrastructures reducing the material resources required (virtualisation of servers, SAP ERP, automation).

The travel and confinement constraints caused by the COVID health pandemic during 2020 and 2021 have led to a very significant development of these collaborative tools.

However, the number of meetings via the videoconferencing tool is not tracked and counted.

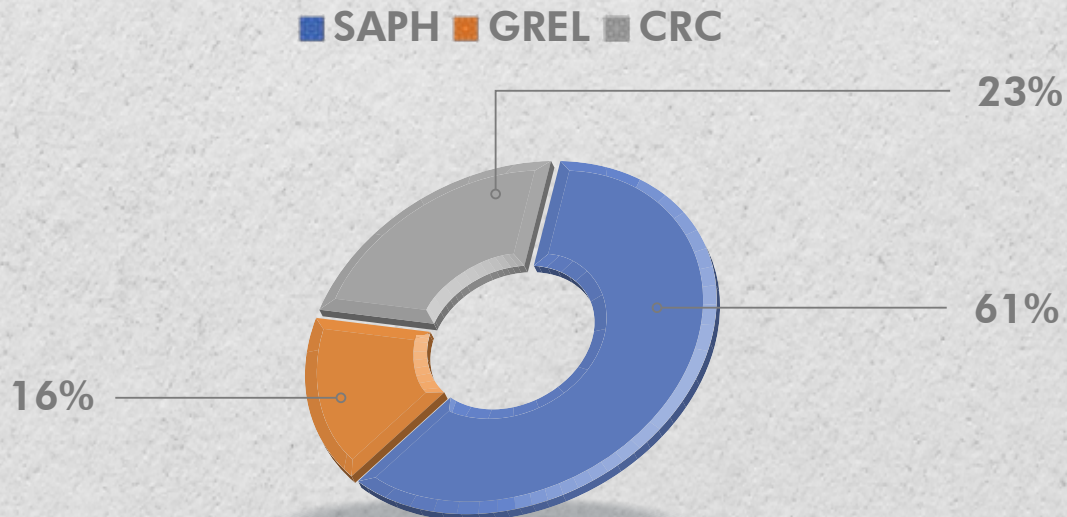
3. Other indirect GHG emissions (scope 3)

Scope 3 Co² emissions by subsidiary



Total emissions (tonnes of CO2)

SIPH CO₂ emissions by scope



4. 305-4 Intensity of GHG emissions

Greenhouse gas emissions intensity is the ratio between direct and indirect greenhouse gas emissions

(scope 1 and 2) and the production of a tonne of rubber. It amounts to 0.216 TeqCo² per tonne of rubber processed, a drop of 26% compared to the previous reporting year.

Indicator	2022	2021	Evolution 2022 / 2021
TeqCo ² emission intensity	0,216	0,283	-26%

305-5 Reduction of GHG emissions

The Group's aim is to achieve carbon neutrality by 2050. This implies a reduction in emissions generated by operations, but also better use of the produced biomass and enrichment of the soil with organic matter.

The rubber tree has an economic lifespan which is estimated according to the varieties and tapping

frequency. To guarantee this lifespan, SIPH is committed to sustainable tapping practices.

To do this, the following actions are carried out:

5. 305-6 Emissions of ozone-depleting substances (ODS)

The facilities or processes used in the Group's various subsidiaries are not significantly responsible for such emissions.

- Tapping is strictly practised on mature trees.
- Consumption of bark: It must be sufficient to release the laticiferous vessels from their coagulated latex plugs and allow the latex which has regenerated in the bark to flow from the previous tapping. Therefore, the thickness of the chip corresponding to a kerf depends on the interval between the kerfs (the "kerf frequency"). Nevertheless, one should not consume too much bark for fear of reducing the useful life of the tree.

6. 305-7 Emissions of nitrogen oxide (NO_x), sulphur oxide (SO_x) and other significant air emissions

By the nature of its activity and the energies used, SIPH generates low NO_x emissions (linked to the boiler rooms supplied with natural gas on the production sites equipped with them) and no significant SO_x emissions. Following measurements carried out in 2022 by the subsidiaries and the emission factors provided by the control bodies, the quantities of NO_x emitted by all the sites covered by this report are deemed insignificant. Over the entire scope, the other possible emissions, in particular the VOC emissions linked to the activity, are also deemed insignificant.

- The tapping depth: It must be sufficient to cut the maximum number of laticiferous vessels, but not too deep so as not to touch the cambium which regenerates the cells of the bark. If the cambium is affected, it will not reconstitute a new bark, causing a wound prejudicial to the feeding of the next tapped areas, as well as a possible return to the same bark after ten years of regeneration.
- **Damages** : These are the consequence of excessive tapping and must be avoided. We specifically learn to correct the trajectory of the knife blade to avoid enlarging the wound as soon as possible.

Sustainable tapping practice

Sustainable tapping tests

		2022
Average Quality Index Young Cultures	SAPH	95,8%
	GREL	92,3%

Fire management

During the dry season, fire prevention measures are put in place and adapted to each plantation depending on the context. Our real know-how, in terms of managing fires in plantations, makes it possible to limit the risks and the episodic loss of a few hectares.

In 2022, SIPH recorded the following cases:

Subsidiary	Number of fires	Area (ha) affected	Number of trees affected
SAPH	12	16,21	9002
GREL	6	7,71	4283
CRC	-	-	-



GRI 306 : WASTE 2020

At each of the industrial sites, there are two different types of waste: ordinary industrial waste and hazardous industrial waste. They are managed via dedicated collection and sorting channels in order to be recycled or optimally recovered, depending on their nature.

1. 306-1 Generation of waste and significant impacts linked to waste

The quantity, type and quality of waste generated are a consequence of the activities involved in the production of SIPH Group products and services. An assessment of how materials enter, impact and leave the organisation can help understand where in the organisation's value chain these materials end up becoming waste. This provides an overview of waste generation and its causes. This helps us identify upstream waste reduction opportunities and adopt circularity measures.

For SIPH, the generation of waste linked to its activities did not have any significant impacts in 2022.

2. 306-2 Significant waste management impacts

Waste management plans have been put in place in the subsidiaries to solve the waste problem. Also, agreements have been signed with specialised structures to ensure collection, sorting and processing. Moreover, mechanisms are implemented in each of the subsidiaries to sort waste, and direct some of it for external treatment and recovery channels, and to send the rest of it for composting. Coloured bins were distributed to households and labelled so that they know what type of bin to use depending on the type of waste. Awareness is regularly raised to ensure better sorting at source.

3. 306-3 Waste generated

Subsidiaries Indicators	SIPH	SAPH	GREL	CRC	2022	2021	Evolution 2022 / 2021
Non-hazardous waste produced (T)	NA	147,14	0,01	0,00	147,15	468,58	-68,60%
Hazardous waste produced (T)	NA	29,70	0,06	0,00	29,76	65,65	-54,67%
Non-hazardous waste recovered	NA	72,04	0,00	0,00	72,04	430,56	-83,27%
Hazardous waste recovered (T)	NA	14,61	0,06	0,00	14,67	46,56	-68,49%

4. 306-5 Waste intended for disposal

Subsidiaries Indicators	SIPH	SAPH	GREL	CRC	2022	2021	Evolution 2022 / 2021
Incinerated waste (T)	NA	147,14	0,01	0,00	147,16	468,58	-68,59%
Waste sent to landfill (T)	NA	29,70	0,06	0,00	29,76	65,65	-54,67%

Chemical products

The action plan to reduce the quantities of phytosanitary products through reasoned applications is implemented at a Group level :

- **Reduction** of herbicide doses on crops, taking stock of consumption and surfaces treated (crops and nurseries to be analysed separately), implementation of new standards, verification of proper implementation, calculation of the gain. SIPH had set itself the 2021 objective for reducing maintenance pesticides by 20%
- compared to the volume consumed in 2019. A change in methodology was carried out to take into account the active ingredient in kg (the 2019 values were therefore corrected accordingly).
- **Construction** of the reasoned spraying project on nurseries. Research work on the optimisation of fertiliser inputs based on soil analyses has begun within the framework of studies financed by a group linked to the Institut Français du Caoutchouc (French Rubber Institute), which links SIPH with other plantation companies (SOCFIN , MICHELIN).

Consumption of chemical products 2022 (total active material (kg))

Total active material (kg)	GREL	SAPH	CRC	2022	2021	2022/2021 variation
Fertiliser	715 787	702 719	71393	1 489 899	-	⁸
Fungicide	6 093	697	1 011	7 801	8023	-3%%
Herbicide	8 273	10 883	1 744	20 900	41 477	-50%
Insecticide	0	0	0	0	0	-
Total F+H	14 366	11 580	2 755	28 701	49 500	-42%



⁸ Data not available

GRI 308 : SUPPLIER ENVIRONMENTAL ASSESSMENT

308-1 New suppliers screened using environmental criteria

The SIPH Group has developed a Supplier Code of Conduct. It indicates social and

environmental expectations vis-à-vis its suppliers and subcontractors. It is included in the general conditions for purchase of goods and services from the SIPH Group.



1 Respect all the laws and regulations in force relating to environmental protection.



2 Avoid contamination or pollution of sources.



3 Professionally manage the application of agrochemicals and not use those that are not approved.



4 Reduce, recover or reuse waste where possible."

308-2 Adverse environmental impacts on the supply chain and measures taken

Negative impacts are, in particular, impacts which the Group could be at the origin of or to which it contributes, or which are directly linked

to its activities, products or services through its relationship with a supplier.

In 2022, the Group has not identified any real or potential negative and significant environmental impacts in its supply chain.



GRI 400

Improve the work
framework of our
employees and
strengthen the
quality of life in
communities



GRI 401 : EMPLOYMENT 2016

3.3 Management of relevant issues

By placing the human component at the heart of our sustainable development approach, the SIPH Group is aware of its responsibility towards its employees and local communities. All of the Group's entities support development in the countries in which they operate through a policy of investment and job creation, as well as the economic and social development of local communities.

Review of the agreements signed on this subject with the staff bodies

The prevention of risks to the health and safety of workers is essentially a matter of legal and regulatory public order dominated by an obligation for safety.

Improvement of working conditions is part of a more open approach, in particular within the framework of agreements concluded both at national and inter-professional level (ANI) with the definition, in particular, of a conventional framework in terms of improving working conditions (1975), stress (2008) or the fight against harassment and violence at work (2010).

Professional branches also impose various specific obligations on companies (see working time, rest, leave, training, safety, etc).

Working time organisation and absenteeism

In the Group's companies, work is organised according to legal or conventional durations, which vary from one country to another. Below are the statistics on working hours and days of absence due to illness. Full-time SIPH staff work 39 hours per week (the legal duration of 35 hours is not a compulsory duration).

Measure and improve well-being in the workplace

To assess the level of employee satisfaction SIPH regularly carries out surveyson the social climate that prevails

within its entities, through a social barometer, the latest of which dates from 2018.

All Group entities shall comply with the social protection system for the countries in which they operate. Most of the Group's employees and their dependants benefit from health insurance and access to health care in the Group's various health centres.

The SAPH subsidiary, for example, has set up a retirement supplement for its management and supervisory staff via a collective insurance contract known as "Supplementary Retirement Savings». The amount of contributions is borne 1/3 by the employee and 2/3 by the employer. The contributed amount shall be returned to the worker after five years spent with the Group.

In terms of remuneration and social benefits, SIPH regularly assesses the adequacy between the levels of remuneration awarded by position and those offered across the labour market. The purpose of these assessments is to define the employee's development prospects. The company also complies with social and tax obligations on paid remuneration and employee benefits.

SIPH, with its energy-intensive workforce and the location of its sites in rural areas, contributes to the aspirations of the population and particularly the rural population, to access productive, suitably paid work without gender discrimination.

The majority of the Group's workers benefit from social protection which also covers their families, better prospects for personal development and social integration. This allows workers to organise and participate in decisions that affect both their lives and their region.

The Group is also committed to the fight against child labour. Therefore, SIPH has drawn up a charter to combat child labour based on international conventions and national laws in this area.

401-1 Recruitment of new employees and staff turnover

Total number of employees and recruitment rate of new employees by group, by age, sex and region

Sex	Age	SAPH	GREL	CRC	SIPH
Women	≤30	124	18	0	2
	30-50	120	6	0	1
	≥ 50	1	0	0	0
Total women		245	24	0	3
Recruitment rate		4%	3%	0	11%
Men	≤30	466	42	4	0
	30-50	243	37	18	1
	≥ 50	1	0	1	0
Total men		710	79	23	1
Recruitment rate		11%	11%	3%	4%
Total M/W		955	103	23	4

NB: the rate is calculated by relating the total women and men to the total workforce per entity.

Total number of employees and staff turnover rate by age group, gender and region

Indicateur	SIPH	SAPH	GREL	CRC	2022	2021	Evolution 2022 / 2021
Total number of departures for permanent and fixed-term contracts (dismissals, resignations, retirement and others)	2	428	66	56	552	461	20%
Turnover rate	7,1	6,8	8,9	6,2	7	4,8	46%

NB: the rate is calculated by relating the number of departures from the entity to the total workforce at the entity.



401-2 Benefits granted to full-time employees and not to temporary or part-time employees.

The benefits granted to employees currently concern one professional category and some subsidiaries:

- Health insurance covers executive workers and their dependants at 100% and supervisors at 80%.
- A supplementary pension granted to executives and supervisors
- An annual performance bonus, known as variable compensation, granted to managers and supervisors.
- Parental leave
- Coverage for handicap and invalidity by the national social security fund, due to the employee's contribution.

401-3 Parental leave

Employees entitled to parental leave shall be those covered by the organisation's policies, agreements or contracts that mention the right to parental leave but also those whose country of establishment authorises this type of leave in its legislation.

To determine who returned to work after parental leave ended and were still employed 12 months later, SIPH may consult records from previous reporting periods.

In those countries where the Group operates, many have introduced legislation providing for parental leave.

Many countries, like those in which the Group operates, have introduced legislation providing for parental leave. The purpose of the legislation is to allow employees to take time off and return to work in the same or a similar role.



GRI 402 : EMPLOYEE/ MANAGEMENT RELATIONS

402-1 Minimum notice periods for operational changes

In 2022, an incident occurred at one of our sites, requiring a shutdown of activities in order to undertake operational changes.

A memo circulated to inform the staff concerned about the practical arrangements to be made. The defined notice period was 3 months. Consequently, the affected workers were reassigned to other sites while waiting for the work to be completed.



INTERVIEW WITH



**OTOUO
MENSAH**

SAPH Infrastructure
Manager



Because the issue of health, safety and well-being of employees is of paramount importance for SAPH. It places the question of the potability of drinking water at the heart of its priorities. Thus making this approach one of the major issues in the decision-making process.

As part of its occupational health and safety policy, SAPH considered it essential to provide drinking water to its employees, in accordance with the standards defined by the World Health Organization (WHO) and the Côte d'Ivoire Ministry of Public Health. To achieve this, SAPH followed three steps:

- 1. Carrying out a complete diagnosis of the existing situation in order to ensure that workers benefit from drinking water, not only in sufficient QUANTITY but also and above all in terms of QUALITY.*
- 2. Regenerating existing projects*
- 3. Undertaking new projects, including the construction of new boreholes to make up for the observed deficit.*

Thanks to these measures, SAPH managed to considerably improve access to drinking water for its employees with a total of six (6) new boreholes (BETTIE, BONGO and RAPIDES-GRAS) for a total cost of eighty- four million (FCFA 84 000 000)

POTABILITY CRITERION & DOSING PUMPS

Drinking water remains a key factor in the health and safety at work process. In order to guarantee quality water SAPH, through the National Office for Drinking Water in Côte d'Ivoire (ONEPCI) used a QUALITY CONTROL laboratory called RACQUE.

Following PHYSICO-CHEMICAL and MICROBIOLOGICAL analyses, the results revealed that certain waters on the sites contained PH levels below the standard and PATHOGENIC GENERATIONS.

Faced with this situation, SAPH decided to adapt its infrastructure by using DOSING PUMPS. These pumps are used to raise pH levels and stabilise CHLORINE content, with the ultimate goal of permanently solving pathogen-related problems.

In order to make this project accessible and sustainable across all sites SAPH, has on the one hand, created individual water purification units on each of them, specifically at TOUPAH, BONGO, BETTIE and RAPIDES-GRAS, and on the other hand set up a management and maintenance system for the works.

Below are the **QUALITY** standards for drinking water and the level at which the SAPH is located.

MONITORING PERIODICITY OF DRINKING WATER QUALITY - SAPH 2023

Sites	1st half-year	2nd half-year	Comments
	Mar-23	Sept.-23	
Bongo	Feb-23	Aug-23	
Betié	May-23	Nov-23	
Toupah	Mar-23	Sept.-23	
Rapides Grah	Mar-23	Sept.-23	

Parameters	BETTIE						
	"N° 756/23 VILLAGE CENTRE WORKSHOP"	"N° 757/23 VILLAGE CENTRE FOUNTAIN"	"N° 758/23 VILLAGE 1 C1"	"N° 759/23 DOMICILE A76 - V1"	"N° 760/23 VILLAGE V2 LOGEMENT C3"	"N° 761/23 VILLAGE 2"	"N° 762/23 CHATEAU USINE"
Temperature	31,6	30,5	34,9	30,1	28,1	29,9	28,9
pH	6,16	6,19	6,4	6,42	6,25	6,23	6,05
Colour	0	0	31	10	47	9	8
Turbidity	3,28	0,39	42,6	10,4	10,4	0,57	0,36
Conductivity at 25 °C	195,9	189,9	241	252	219	208	206
Total dissolved solids	124	120	152	158	139	131	130
Salinity	0	0	0	0	0	0	0
Dissolved oxygen	7,18	7,07	6,66	7,1	5,74	5,67	6,7
Aerobic Mesophyll Bacteria (36 °C)	1,7.10 ²	2.10 ²	1,2.10 ²	1,2.10 ²	3,4.10 ²	2,1.10 ¹	8,9.10 ²
Free Chlorine	0,04	0,03	0,03	0,03	0,17	0,12	
Total chlorine	0,04	0,04	0,04	0,04	0,12	0,21	
Escherichia Coli (44 °C)	<1	<1	<1	<1	<1	<1	<1
Escherichia Coli (36 °C)	<1	<1	<1	<1	<1	<1	<1
Thermotolerant Coliforms (44 °C)	2	<1	<1	2.10 ¹	4,8.10 ¹	<1	<1
Total coliforms (36 °C)	2.10 ¹	8,9.10 ¹	1,5.10 ¹	3,4.10 ¹	9,8.10 ¹	8,8.10 ¹	1,7.10 ²
ASR	<1	<1	<1	<1	<1	<1	3
Enterococcus faecalis	<1	<1	<1	<1	<1	<1	<1
Pseudomonas aeruginosa (36 °C)	1.10 ¹	1,5.10 ¹	1,2.10 ¹	2,1.10 ¹	3,7.10 ¹	<1	<1

ACCOMMODATION

Regarding the housing problem, SAPH carried out an inventory in order to identify needs and correct the inadequacies noted by PROPARGO. The results of this diagnosis led to the development of a comprehensive plan for the renovation and construction of new housing complying with international standards.



GRI 403 : 2018 OCCUPATIONAL HEALTH AND SAFETY

Our health and safety policy is deployed at Group level through our commitment to provide all staff with protective equipment and safe work tools. This safe and healthy workplace minimises, as much as possible, the risk of injury and illness. Therefore, it is broken down into the analysis of risks at the workstation and action plans for its implementation. The awareness of workers regarding health and safety issues and the permanent control of wearing personal protective equipment (PPE) ensures a certain reduction in accidents.

SIPH is committed to taking all measures necessary to preserve the health and safety of its employees, within the framework of labour law, social dialogue and requirements in this area.

403-1 403-1 An occupational health and safety management system

Our occupational health and safety management system has been implemented on the basis of a voluntary occupational health and safety management standard, ISO 45001 (the 2018 version).

This standard has allowed us to formalise our occupational health and safety management system, hence our ambition to have all of our operational sites in management system certified ISO 45001 v 2018 by 2024.

An Occupational Health and Safety Committee (OHS) has been set up at the level of the Group and its subsidiaries to monitor the health, safety and working conditions of employees. This Committee, in its composition, involves human resources, most of the time representing general management and volunteer employees. Action plans are duly drawn up and deployed. Inspections are regularly carried out and activity reports produced.

403-2 Hazard identification, risk assessment and investigation of adverse events

At Group level, a procedure makes it possible to identify, implement and keep the hazard and risk procedure up to date. The legal requirements are respected (see "Legal requirements"). The involvement of all staff to find and identify potentially dangerous

situations enables very comprehensive results to be obtained. As such:

- Hazards are identified
- Risks are assessed (including acceptable risks)
- Actions for their control are put in place (determination of the means of control)

Human factors (skills and behaviour) are not forgotten. The activities of subcontractors and visitors to the company at the workplace are identified.

The analysis makes it possible to identify dangers in the company which have or may have an impact on the health and safety of staff and to implement action plans. ("Health and safety programmes»).

To do this, a three-phase method is duly adopted :

- Identification of dangers linked to the company's activity
- Risk assessment
- Risk classification

This approach then makes it possible to select the health and safety impact factors to be subject to a health and safety programme.

An investigation sheet has been developed and made available to entities in the event of an accident.

403-3 Occupational health services

The functions of occupational health services, which contribute to the identification and elimination of hazards and the reduction of risks are carried out by occupational health and safety managers and occupational doctors. Social medical centres are set up on all operational sites with dedicated health staff to guarantee the quality of their services and facilitate worker access to them.

Occupational doctors, as well as all medical staff, are bound by medical confidentiality. Workers' medical records are confidential and access is limited to authorised personnel such as the doctor.

The law protects personal health-related information from workers and their participation in occupational health services. Therefore, SIPH cannot use them for any purpose for the favourable or unfavourable treatment of workers. Such harm would expose the Group to legal action.

403-4 403-4 Participation and consultation of workers and communication relating to workplace health and safety.

As part of the certification process of our sites in the ISO 45001 occupational health and safety management system, process teams are trained to manage their process. Also, training is provided to allow teams to have a better understanding of said process. This promotes worker participation and consultation in the development, implementation and assessment of the occupational health and safety management system as well as their access to relevant information relating to health and safety at work and dissemination of such information.

In all countries where the Group operates, provisions are made in collective bargaining agreements. Those chapters relating to the health and safety of workers are taken into account in the collective bargaining agreements signed with the unions. Likewise, some States have legislation setting out the employer's obligations in this area..

403-5 Worker training in occupational health and safety

Training relating to occupational health and safety is provided to workers as

part of the ISO 45001 certification process, first response team member training (FRT) and fire safety training. The process of identifying risks at the workplace is also done with the involvement of workers.

403-6 Promoting worker health

The health system put in place by the entities allows and facilitates workers' access to medical and health services. A sports complex construction programme and the supply of equipment is in place across all sites. Therefore workers have the opportunity to practise the sport of their choice during their free time. Inter-service competitions are also organised for voluntary health promotion.

403-7 Prevention and reduction of impacts on occupational health and safety directly linked to business relationships

Impact assessments on the physical working environment have revealed risks linked to the working environment. These are problems emanating from: ergonomics, dust, noise, hygiene conditions, climate and temperature. Measures have been taken to prevent or reduce their impacts on the health and safety of workers.

403-8 Workers covered by an occupational health and safety management system

The occupational health and safety management system implemented through ISO 45001 covers all workers established on the site. Workers who are not employed, but whose work and/or workplace is controlled by the organisation, are also covered by said system.



Coverage rate by a system

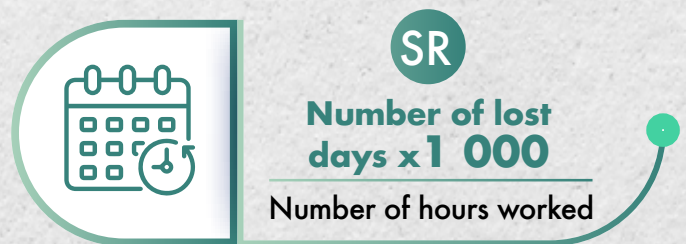
Site/subsidiary	ISO 45001 V 2018	Coverage rate 2022 (%)	Coverage rate 2021 (%)
Bongo	Certifié (2022)	18,8%	18%
Bettié	Certifié (2022)	12,2	12%
Rapides-Grah	Certification (2023)	22%	22%
Toupah	Certifié (2021)	21	20%
Yacoli	Certification (2023)	6,5	6%
GREL	Certifié (2021)	100%	34%

NB: The coverage rate is obtained according to the following calculation: (Site workforce/Subsidiary workforce) x100 or (Subsidiary workforce/Group workforce) x 100

403-9 Work accidents

The definition of an occupational accident used is standardised across the Group. It is based on the notion of a "work accident with lost time". The days lost or absent are counted the day after the accident and in actual days.

whether worked or calendar days. The severity rate used is also based on the ILO convention and is defined as the number of days lost as a result of workplace accidents resulting in at least one day off work divided by the number of hours worked multiplied by a thousand.



Our ambition is to achieve a zero accident situation across all of our operational sites. Our 2023 frequency rate (FR) and severity rate (SR) targets are as follows.

Subsidiaries Indicators	SIPH	SAPH	GREL	CRC	2022	2021	Evolution 2022 / 2021
Death following a work accident	-	2	0	0	2	2	0%
Total number of work accidents	-	20	16	5	41	49	-16%
Total days lost due to accidents	-	539	146	40	725	903	-20%
Total hours worked	-	12 442 886	9 066349	1 729 809	23 239 044	26 355 135	-12%
Accident frequency rate (FR)	-	1,61	1,76	2,89	1,76	1,86	-5%
Accident severity rate (SR)	-	0,04	0,02	0,02	0,03	0,03	0%
FR Objective:	-	1,2	2,5	2,5	2,5	-	-
SR Objective	-	0,03	0,03	0,03	0,03	-	-

The main types of work-related accidents

- Falling from a height
- Trip and fall incidents
- Falling objects
- Stepped on, bumped against, or struck by objects
- Getting stuck in an object or between objects
- Excessive physical effort or wrong movements
- Exposure to or contact with: high temperatures, electric current or dangerous substances

403-10 Occupational diseases

Occupational disease can be the consequence of hardship at work. To do this, occupational risk assessments of the workstation are regularly carried out.

A workstation risk map is drawn up and protective measures implemented to protect and improve the working conditions of workers.

To date, 7 tables out of the 45 cover the Group's activities. However, the Group has not recorded any cases of workers suffering from occupational illnesses, nor has it recorded any cases of death as a result of an occupational illness.

In Côte d'Ivoire, the list of occupational diseases recognised by the social security body (the Caisse Nationale de Prévoyance Sociale) currently accounts for 45 tables. Of all these tables of compensable occupational diseases (COD), only

7 tables cover the Group's field of activities. In the other Group subsidiaries, an identical system of compensation exists.



Table N° 4

Occupational diseases caused by Benzene, etc. (fuel, laboratory reagents);

Table N° 7

Occupational tetanus (agricultural and industrial work exposing workers to tetanus bacillus)

Table N° 40

Diseases caused by tubercle bacillus (care workers);

Table N° 42

Hearing loss caused by lesional noises (sawyers, production workers, switchboard operator, mechanical workshops);

Table N° 43

Occupational diseases caused by wood (sawyers);

Table N° 44

Periarticular disorders caused by certain work gestures and postures (culture, factory);

Table N° 45

Chronic affections of the lumbar spine caused through manual handling of heavy loads (culture, factory, health services).

Preventive measures (awareness, systematic annual visits, monitoring of the working environment, protective equipment, etc.); implementation and periodic monitoring by the occupational health services (with occupational doctors across all sites) and safety charges intended to maintain good

working conditions. To date, we are not aware of any occupational disease registered and recognised by the National Social Insurance Fund (CNPS), for SAPH in Côte d'Ivoire and other types of social security in the countries of establishment covering the Group's activities.



INTERVIEW WITH



**M. Kouakou
Jean-Bedel
N'GUESSAN**

Director of Operations at
PEFACI



An apolitical non-profit Ivorian association founded in 2009, PEFACI works for the development of the NETWORK of Family Agricultural Schools (EFA) and Rural Entrepreneurship Training Institutes (IFER) in Côte d'Ivoire.

Since 1998, it has been running an agricultural training programme with the support of the IECD (European Institute for Cooperation and Development) with the aim of improving the quality of professional agricultural training and promoting the integration of young people into the rural environment. PEFACI's key objectives include combating poverty in all its forms, promoting sustainable agriculture, providing access to quality education and ensuring food security. To date, PEFACI supports five (5) training centres over a period of 3 years on a work-study basis, intended for young people aged 13 to 25, who receive a Professional Qualification Certificate as a result. These include, specifically :

- Three (3) EFAs in Toupah, Tieviessou and Apprompron Bettié.
- Two (2) Rural and Agricultural Entrepreneurship Training Institutes, in IFERA Afféry and Yamoussoukro, offering training in agricultural and livestock professions.

Thanks to this partnership, SAPH was able to promote professional agricultural training in rural areas, train young people out of school from TOUPAH, promote their integration into the social fabric and offer them opportunities to develop income-generating activities. The results show that out of 150 young graduates from the PEFACI and EFA centers of TOUPAH, 76% managed to enter professionally, of which 64% manage their own activities and 36% with a job (employee, manager, assistant family, intern, etc.).

In the future, SAPH intends to improve its integration system and capitalise on its achievements (partnership with PEFACI and EFA) by collaborating more with the Ministry of Technical Education and Training, with a view to creating new training centres.



GRI 404 : TRAINING AND EDUCATION

The SIPH Group adapts its training needs, taking into account the Group's annual strategic orientations, its internal resources, the external market and the laws and regulations in force.

From 7 March 2016 (Law No. 2014-88 of 5 March 2014), SIPH, like all French companies, must carry out, every two (2) years, a professional interview with each employee to discuss their professional development prospects and the actions to be implemented

to maintain their employability. The Group's career management programme has been rolled out, into which staff are integrated.

404-1 Average number of training hours per year, per employee

This piece of information sheds light on the extent of an organisation's investment in training and the degree of investment made in the entire employee workforce.

Designation	2022	2021
Total number of training hours	153 779*	228 723
Average number of training hours per woman	15,31	17
Average number of training hours per man	21	60
Number of trained employees	6 208	9632
Total number of training hours provided to men	137 081	189 509
Total number of training hours provided to women	16 698	39 214
The SIPH Group Workforce	7 924	9640
Average number of training hours/year/employee	17,52	23,72

* Renl n'est pas incluse dans les heures de formation

404-2 Employee skill upgrade and transition assistance programmes

SIPH offers a skills development policy with varied development courses (management, professional efficiency and business expertise, etc.). In the countries where SIPH operates, training aimed at maintaining employability and developing skills is provided to employees, all categories combined. These training sessions are linked to the development discussions that take place during the end-of-year or end of semester interview.

GREL has set up a five-year training plan (2017-2022), in line with recommendations from the Ghana Investment Promotion Centre (GIPC). This plan was the subject of an agreement signed with the Ghanaian government. It provides manager training, as well as training on operational tools and on standards and other themes affecting all professional categories.

Similarly, at SAPH as at all of the Group's subsidiaries, the annual training plans take into account all professional categories and the training topics are just as varied and adapted to activity requirements.

Environmental protection, health and safety at work being a clearly defined issue, all SIPH subsidiaries have entered into an ISO 14001 (2015 version) and 45001 (2018 version) certification process. Thus, the GREL and RENL sites have already obtained their integrated management system (IMS) 9001-14001-45001 certificates.

SAPH has had its sites individually certified and is preparing to validate an integrated system at the end of 2023. To carry out this process, many training courses have been carried out on the environmental and occupational health and safety management system.

404-3 Percentage of employees benefiting from performance and career development reviews

76% of employees amongst the Group's managers and supervisors category benefit from, at least, an annual interview aimed at assessing

yearly performance and the mastery of the position (business behavioural skills). The 23% corresponding to executives have another type of annual assessment. This interview is also an opportunity to talk about objectives for the following year, as well as development needs.



INTERVIEW WITH



M. Semi Grégoire KOMBA BI

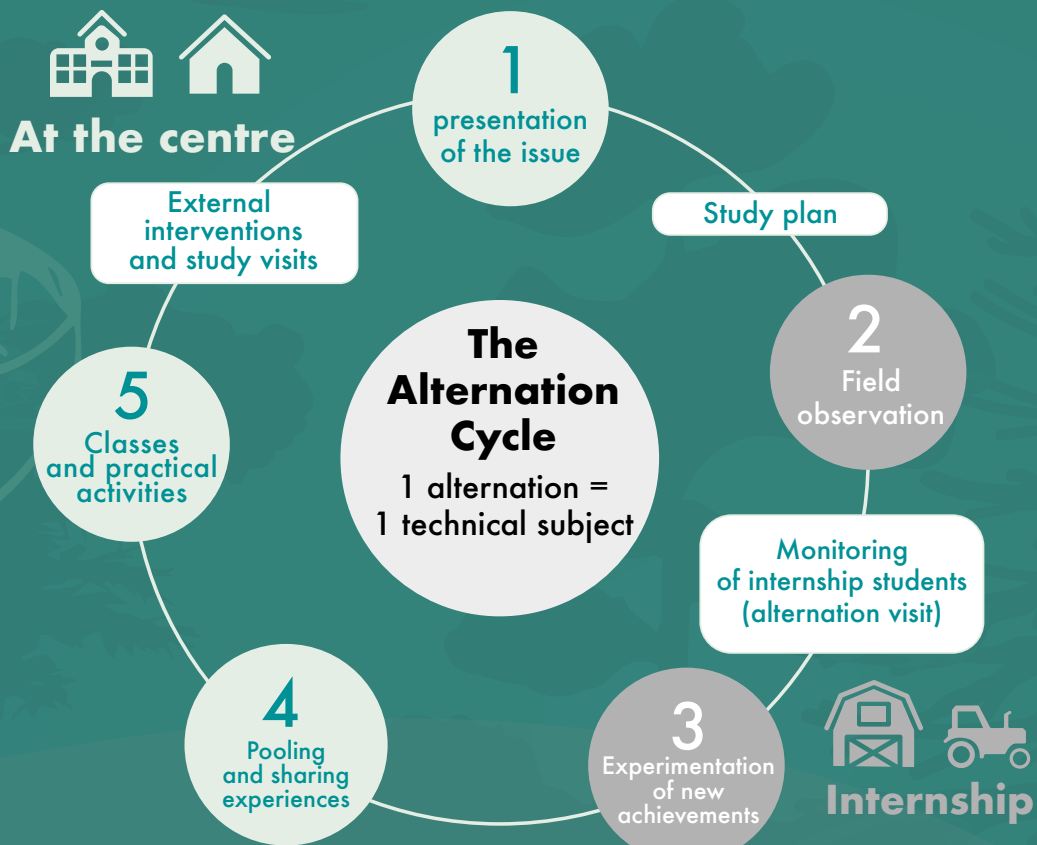
Head of the EFA Toupah centre



EFA, FOR THE BETTER INTEGRATION OF YOUNG PEOPLE

An agricultural training centre, the *École Familiale Agricole* trains young people aged 13 to 25 in agriculture and livestock farming over a period of 3 years on a work-study basis.

TRAINING METHODOLOGY



The EFA is managed by an association made up of parents and former students, under the direction of a centre manager accompanied by 3 trainers.

THE TRAINING PROVIDED ESSENTIALLY FOCUSES ON TWO AREAS :

- General Education courses: Mathematics, French, History-Geography, Sciences (Biology, Physics and Chemistry), Health & Career Education, and Physical Education
- Technical Education courses: Animal and fish production (chicken breeding, rabbit breeding, pig breeding, snail breeding, fish breeding, etc.), Plant production (market gardening, cassava, rubber growing, oil palm, etc.) and Management

Since 2013, the TOUPAH EFA has trained 215 young people, who are registered in their databases and have obtained a CQP (Professional Qualification Certificate) as a reward for completing their MPE («My First Business»).

SAPH's contribution over the 2021-2023 period is estimated at 60 538 500 CFA francs over a 3 year period, distributed as follows

2021-2022: 19 959 500 CFA FRANCS
2022-2023: 20 619 500 CFA FRANCS
2023-2024: 19 959 500 CFA FRANCS

Occasional water support for practical workshops, internships and external interventions for our young people in training were provided. The impact of the EFA project on the development and empowerment of young people is reflected, among other things, in:

- The integration to date of more than 36 young people from Toupah into the socio-professional fabric into both self-employment and paid employment.
- Training on agricultural entrepreneurship provided to adults and parents, based on their specific needs, over a cycle of two training courses per year.

In the future, the EFA plans to strengthen the number of young people by building training boarding schools, setting up workshops for the production of vegetable crops, breeding of broilers, layers, rabbits, fish and pigs in order to make the training even more practical and more profitable and by the realisation of drilling or earthwork for a constant supply of drinking water.

”

GRI 405 : DIVERSITY AND EQUAL OPPORTUNITIES 2016

405-1 Diversity of governing bodies and employees

For SIPH, professional equality between men and women is fundamental and requires that no form of discrimination exist or be tolerated. This shall be both in the conditions of access to employment and promotion wage policy and

other such working condition determinants. The diversity of employees and cultures represented within the Group is a tremendous asset. As part of its fundamental orientations, SIPH resolutely wants to offer its employees equal opportunity in terms of recognition, individual progression and career path - regardless of their origins or beliefs.

Breakdown within governing bodies

	SAPH	GREL	CRC	SIPH
Number of women on management committees	2	0	0	3

Employee breakdown

	SIPH	SAPH	GREL	CRC
Men	7	5048	657	816
Women	21	1 208	82	85
Executives - Men	7	158	120	4
Executives - Women	17	23	14	0

Employee breakdown (age group)

	SIPH	SAPH	GREL	CRC
Age ≤ 30 years	2	1 363	187	.8
30 years < Age ≤ years	16	4132	449	-
Age > 50 years	10	761	103	-

405-2 Ratio of base salary and remuneration of men and women Salary women/men

	SAPH	GREL	CRC	SIPH
Salary - Man (Thousands of EUR)	26 229 216,46	5 263 578	3 073 965,32	576 606,76
Salary - Woman (Thousands of EUR)	4 425 503,96	461 534,83		1 588 856,73

NB: The CRC compensation amount includes men and women.

⁸ Data not available

Remuneration policy

The SIPH Group manages salary changes taking into account the increase in the cost of living in each country. They regularly assess the adequacy between the levels of remuneration applied by

position and those offered by the labour market. Individual assessments are carried out and regularly enable career development and remuneration to be managed. SIPH also applies the non-discrimination principles in its remuneration and career development policy.



GRI 406 : NON DISCRIMINATION

The SIPH Group has made specific commitments detailed in its «Discrimination and Harassment» charter, which specify the commitments of the Group's code of conduct, and the labour code of each country where SIPH operates.

In matters of Discrimination and Harassment, SIPH, a member of the SIFCA Group, adheres to the values of its code of conduct. This commitment is formalised in Article 3.7 of the SIFCA Group's Code of Conduct, which is sent to and signed by all SIPH employees.

SIPH does not want to tolerate any discrimination or harassment whatsoever on the basis of race, ethnicity, sex, age, religion, or political or union opinions. To achieve this, directors, managers and employees shall undertake :

- to always treat colleagues and collaborators with respect and courtesy;
- to always refrain from all forms of violence and harassment in the workplace, i.e. any behaviour that a reasonable individual might consider degrading, humiliating,

discriminatory or a form of intimidation (use of insults, inappropriate jokes, vulgar language or mockery);

- not to disseminate, display or promote offensive images or messages;
- not to make indecent remarks regarding an employee's body or physical appearance;
- to never allow factors such as race, religion, skin colour or sexual orientation to determine job offer, hiring, classification, training, learning, promotion decisions, rate of pay, transfer, suspension or redundancy (or tolerate others taking decisions based on such factors);
- to never allow physical disabilities to determine work decisions, unless such disabilities prevent a person from performing their job safely and the role cannot be accommodated.

406-1 Cases of discrimination and the corrective measures taken

During the preparation period of this report, no cases of discrimination were recorded in the Group.



GRI 407 : FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

407-1 Operations and suppliers for which the right to freedom of association and collective bargaining may be at risk

No activity of this type has been identified within the Group or with its main raw materials suppliers.

PROMOTING SOCIAL DIALOGUE AND FREEDOM OF ASSOCIATION AND THE RIGHT OF COLLECTIVE BARGAINING

Corporate dialogue is essential for balance between the parties involved. Within our Group, this means many things:

The existence of a regulatory framework and staff representatives (the Labour Code internal regulations, staff representatives, workers' unions, health and safety committee, etc.).

The development of accessible communication channels such as the internal communication of the SIFCA Group, monthly communication to SAPH, the GREL "Infoboard» and RENL News.

Staff involvement in defining objectives and the continuous progress process : budget review meetings and working groups on various themes.

Programmes to motivate staff: best contributor ceremony, variable remuneration, progress ideas, annual management day (JAM), greeting ceremonies, supplementary insurance/retirement, mutual insurance and an annual health check-up.

Training of staff and their representatives in management, knowledge of disciplinary procedures, the labour code, collective agreements, etc.

The approach to preventing workplace accidents and occupational illnesses also favours social dialogue.

The involvement of employees in the process of detecting risks linked to their activities and taking into account their opinions and choices.

The involvement of staff representative bodies (Occupational Health and Safety Committee, staff delegates).

SIPH is part of the SYNTEC branch and for this

purpose is attached to Collective Agreement No. 3018.

At GREL, the new 2021-2024 collective agreement came into force on 1 January 2022. It was signed for a period of 3 years between the Company and the Ghana General Union of Agricultural Workers and includes 39 articles grouped into 7 parts.

In RENL, the collective labour agreement between the Association of Agricultural and Allied Employers (NAAAE) and the Agricultural and Allied Workers Union of Nigeria (AAWUN), was signed in 2021 for a period of 3 years.

At CRC, a new agreement is currently being discussed and should be signed before the end of the year for a three-year period.

At SAPH, staff representatives are renewed via election. They are consulted and involved in decisions affecting workers. The new Côte d'Ivoire labour code was widely explained to SAPH staff with special sessions for staff representatives.

SUMMARY OF AGREEMENTS SIGNED WITH UNION ORGANISATIONS OR STAFF REPRESENTATIVES ON HEALTH AND SAFETY AT WORK

The prevention of risks to the health and safety of workers is essentially a matter of legal and regulatory public order dominated by an obligation for safety.

Improvement of working conditions is part of a more open approach, in particular within the framework of agreements concluded both at national and inter-professional level (ANI) with the definition, in particular, of a conventional framework in terms of improving working conditions (1975), stress (2008) or the fight against harassment and violence at work (2010)..

Professional branches also impose various specific obligations on companies (see working time, rest, leave, training, safety, etc).

SIPH is attached to the professional branch of SYNTEC. The agreements relating to health and safety established by the sector's corporate partners are available on their website.

Developments in the field of workplace health and safety, initiated by law no. 2016-1088 of 8 August 2016, relating to work, the modernisation of social dialogue and the security of professional careers and the orders of 22 September 2017, must contribute to being able to understand more and better question of working conditions in the company while giving more weight to collective bargaining.

Among the main measures to remember (non-exhaustive), the prevention of sexist behaviour, the right to disconnect, prevention of arduousness, collective bargaining, etc.

De ce qui précède, SIPH assure à 100% de taux de couverture du droit de liberté syndicale à toutes ses filiales.

MEASURES TAKEN TO PROMOTE THE EMPLOYMENT AND INTEGRATION OF THOSE WITH DISABILITIES

SIPH applies the texts dedicated to the fight against discrimination and harassment and has made it a strong commitment. To do this, SIPH has drawn up a declaration that all staff are required to respect. This is displayed and accessible to everyone within the company.

SIPH is committed to never allow physical disabilities to determine work decisions, unless such disabilities prevent a person from performing their job safely and the role cannot be adapted.

However, there is no formal policy regarding the integration of disabled persons. Discussions on integration initiatives are underway and could lead to a formal commitment.



GRI 408 : CHILD LABOUR

The risk of forced or compulsory labour is low within the Group. We strive to guarantee working relationships that are freely chosen and free from threats, in accordance with both national legislation and

the SIPH Group's «Commitment on Child Labour» charter.

SIPH, through its policy to combat child labour, undertakes not to employ children either in its factories, at its plantations or through its service providers. All of the Group's subsidiaries have this policy and ensure that it is strictly applied.

408-1 Operations and suppliers at significant risk of child labour

Regarding its main suppliers, local monitoring committees have been set up within the communities in order to effectively raise awareness about the use of children at the plantations. The supplier code prohibits the use of children and signing this code duly commits them. In 2022, none of the suppliers proved to deviate from this criterion.

Engaging in a process of continuous improvement is a virtuous circle that requires collaboration and support from our suppliers, improving the environmental and social quality of their offers - which can indirectly have a negative impact on our image. This does not exclude being demanding on the practices of our suppliers and considering the definitive exclusion of certain unscrupulous suppliers from our list.



GRI 409 : FORCED OR COMPULSORY LABOUR

409-1 Operations and suppliers at significant risk of forced or compulsory labour

Forced labour is condemned and prohibited within the SIPH Group. With regard to its main suppliers, compliance with the fundamental conventions of

the International Labour Organisation (ILO), including the prohibition of forced labour, is included in the Group's supplier code. In 2021, none of the suppliers proved to deviate from this criterion. If SIPH were to identify an unscrupulous supplier, the Group would require it to either comply or risk having its contract duly terminated.



GRI 410 : SECURITY PRACTICES

410-1 Training security personnel on human rights policies and procedures

Omission due to incomplete information



GRI 411 : RIGHTS OF INDIGENOUS PEOPLES

411-1 Incidents of violations involving rights of indigenous peoples

Since adopting the Zero-Deforestation commitment, we have enacted environmental and social management tools in the context of new acquisitions, extension projects and dialogue with communities.

Likewise, new acquisitions were subject to HCV/HCS studies and triggering of the Free, Prior and Informed Consent (FPIC) process. This is to ensure that the rights of communities and holders of land use rights are not violated. This process also leads to a participatory consultation of rights holders for the purposes of fair compensation, where necessary.

Moreover, periodic community meetings are organised on a quarterly basis. A complaint mechanism has been implemented to allow anyone who is dissatisfied with a situation to express it and receive a response in return.

In Liberia (CRC), a multi-party exchange and discussion platform (communities, local associations, NGOs, companies, state representatives, etc.) has been set up. It is called the 'Stakeholder Initiative for Sustainable Agriculture' (SASI), and there is also a Community Liaison Committee. The community relations officer is responsible for organising meetings with the communities and ensuring compliance with the decisions adopted.



GRI 413 : LOCAL COMMUNITIES

413-1 Activities involving the local community, impact assessment and development programmes

The contribution to community development continues and is done in line with the Permanent Framework for Dialogue (Cadre Permanent de Dialogue - CPD) with selection, validation and implementation processes for a set of projects. Thus, the stakeholder communities shall benefit from projects agreed within said framework. The Group's social investment revolves around 5 strategic axes, namely :

- Economics: to ensure financial autonomy within the surrounding communities through

- capacity building programmes.
- Education: because SIPH believes that the capacity of a community to achieve future independence strongly depends on its level of education.
- Health: to ensure the quality of the health of its employees, their families, and the surrounding communities.
- Infrastructure: to allow communities to have access to schools, health centres, maternity facilities, multi-purpose rooms and a water tower essential to their development.
- The environment: to support environmental protection programmes in schools and collaboration on awareness-raising and forest protection actions.

Breakdown of community projects by subsidiary

subsidiaries Designation	SAPH	GREL	CRC	2022	2021	Variation 2022/2021
Number of projects	17	8	1	26	50	-48%
Expenses for these Projects Communities (€K)	799	303	440	1542	785	96%

413-2 Activities with substantial, actual or potential negative impacts on local communities

SIPH has no identified activities generating negative impacts on local communities at the level of its subsidiaries.



GRI 414 : SUPPLIER SOCIAL ASSESSMENT

Across the Group, a Supplier Code of Conduct has been drawn up. It sets out the company's social and environmental expectations with regard to its suppliers and subcontractors. It is included in the general conditions for purchase of goods and services from the SIPH Group.

To do this, the supplier must respect the social standards in operations :

- The use of child labour is strictly prohibited (ILO Convention No. 138 & 182). Forced labour is prohibited.
- Create an inclusive environment that avoids all forms of discrimination, sexual harassment, intimidation, violence and/or threats.
- Recognise the rights of workers to form unions or other associations.
- Provide fair wages and benefits in accordance with applicable laws and collective agreements.
- Provide a safe and hygienic working and accommodation environment.

- Prevent accidents and related injuries by reducing occupational hazards in the work environment.
- Encourage gender equality and equal access to work.

414-1 New suppliers screened using social criteria

The social analysis criteria would derive from the social norms set out in Indicator 414. In 2022, SIPH did not analyse new suppliers using social criteria. If SIPH were to identify a divergent supplier, the Group would require it to either comply or risk having its contract terminated.

414-2 Adverse social impacts on the supply chain and measures taken

In 2022, SIPH did not observe any incidents having a negative social impact on the supply chain.



GRI 415 : PUBLIC POLICY

415-1 415-1 Political contributions

In 2022, the Group made no contribution of this nature.



GRI 416 : CUSTOMER HEALTH AND SAFETY

Protecting customer health and safety involves the supply of products causing unacceptable harm when used or consumed within the scope of their intended or foreseeable misuse.

In the production and transformation process, SIPH makes sure to guarantee quality by taking into account the environmental and social aspects related to its activities.

416-1 Assessment of the health and safety impact of product and service categories

The categories of products and services do not have significant impacts on the health and safety of our customers.

416-2 Cas de non-conformité concernant les impacts des produits et des services sur la sécurité et la santé

SIPH has not identified any cases of non-compliance regarding health and safety impacts of products and services during the reporting period



GRI 417 : MARKETING AND LABELLING

417-1 CONSUMER HEALTH AND SAFETY

Protecting customer health and safety involves the supply of products causing unacceptable harm when used or consumed within the scope of their intended or foreseeable misuse.

In the production and transformation process, SIPH makes sure to guarantee quality by taking into account the environmental and social aspects related to its activities.

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

SIPH has not recorded any cases of non-compliance with regulations concerning information on products and services and labelling.

417-3 Incidents of non-compliance concerning marketing communications

SIPH has not recorded any cases of non-compliance with regulations concerning marketing communications, specifically advertising, promotion and sponsorship.



GRI 418 : CUSTOMER PRIVACY

418-1 Substantiated complaints relating to customer data breaches and loss of customer data

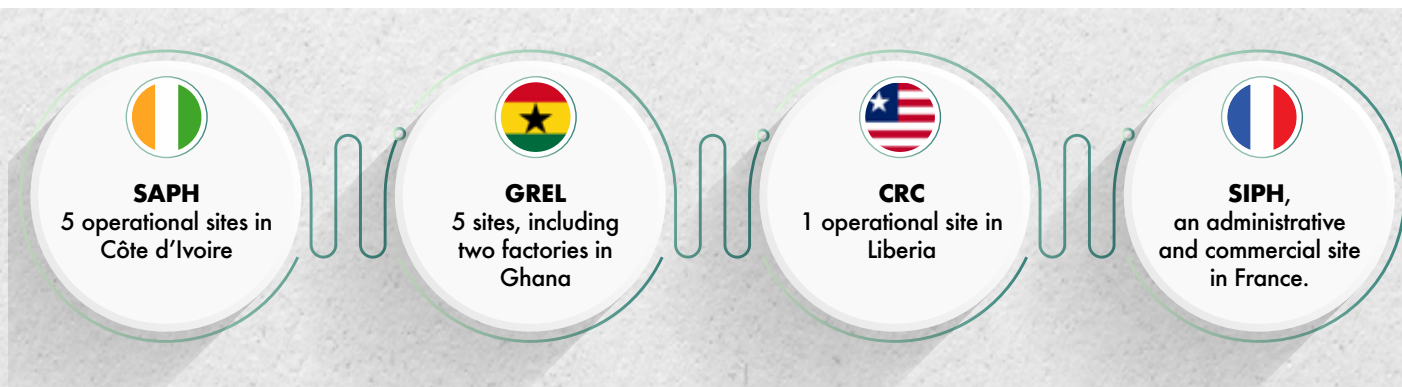
SIPH has not received any complaints from its customers relating to breaches of the confidentiality of their data or loss of data.



REPORTING METHODOLOGY

SCOPE

The scope of reporting aims to be representative of the Group's activities. Indeed, the SIPH Group belongs to the SIFCA Group and has 4 subsidiaries:



The various subsidiaries are fully consolidated, in accordance with the financial scope. The environmental, social and societal reporting scope does not include RENL, which represents 7% of turnover and 25.6% of SIPH's workforce.

This report covers 93% of SIPH's entire turnover.

Furthermore, all SIPH entities have not reported all of the indicators put in place by the Group through application of the GRI.

	SIPH	SAPH	GREL	CRC
Total indicated	281	415	42	125
Total not indicated	153	19	392	309
Total GRI indicators	434	434	434	434
% indicated	65%	96%	10%	29%
% not indicated	35%	4%	90%	71%

NB: Statistical table inserted by the OTI.

With regard to SAPH's administrative site in Abidjan, environmental data is excluded, with the exception of electricity consumption at the head office, which has been accounted for in the context of this report. Fuel consumption at planter units and collection centres is processed by management. However, in this report, the fuel consumption of service vehicles at headquarters and liaison vehicles has been taken into account.

With regard to SIPH France, only electricity consumption is included.

Given the specific and strictly regulated nature of compensable occupational diseases (maladies professionnelles indemnifiables - MPI), to date, we have not identified any that meet the criteria defined in the MPI table for Côte d'Ivoire, for example.

On the other hand, there are many professional illnesses (dermatoses, musculoskeletal disorders, etc.) not listed in the MPI table and, therefore, not eligible for compensation for which the Group wishes to carry out action plans.

CHOICE OF INDICATORS

Reporting in accordance with GRI standards allows an organisation to provide a comprehensive picture of its most significant impacts on the economy, environment and people, including impacts on human rights and how it manages such impacts. This enables information users to make assessments and make informed decisions about the organisation's impacts and contribution to sustainable development.

The organisation must comply with the nine reporting requirements in this section in accordance with the GRI standards.

- GRI 1: Foundation 2021
- GRI 2: General disclosures 2021
- GRI 3: Key issues 2021
- GRI 200: Economic performance
- GRI 300: Environment
- GRI 400: Social and human rights

CLARIFICATIONS AND METHODOLOGICAL LIMITS

The contractual details :

The personnel made available by third parties are taken into account for the calculation of the health, safety and training indicators at GREL. This difference in method is justified by the fact that GREL makes extensive use of "contractors».

ELECTRICITY

The reporting indicator in the Smartsheet defines the scope of electricity consumption at the factory. However, village consumption has been reported.

Waste

All types of waste have been taken into account fairly, resulting in waste harmonisation in the 2023 report.

Smallholders

The counting methodology varies from one subsidiary to another, therefore the methodology needed to be harmonised.

Working Hours

The indicator specifies the theoretical hours worked, although it is calculated using different methodologies from one subsidiary to another.

Permanent staff

They correspond to employees hired on permanent and fixed-term contracts. The workforce corresponds to that present at the end of the reporting period.

Customer health and safety

SIPH does not distribute products that directly impact the health and safety of consumers. The related risks, policies and due diligence shall not be applicable.

Hirings and departures

The published data only includes the movements of permanent workers (with permanent/fixed-term contracts) - casual workers being excluded.

Dismissals

These are terminations of employment contracts by the employer, resulting in the definitive exit of an employee from the Group, specifically for serious misconduct, economic reasons and/or for reorganisation. This indicator does not include cases of job abandonment, the end of fixed-term contracts (CDD) or negotiated departures. The total departures indicator includes all the reasons.

Waste from residential areas

Waste from worker housing and the head office is not included in the Waste.

indicators. However, energy and water consumption in residential areas is included in the published consolidated data.

Electricity consumption only includes the amount of electricity purchased from external networks.

GHG Emissions

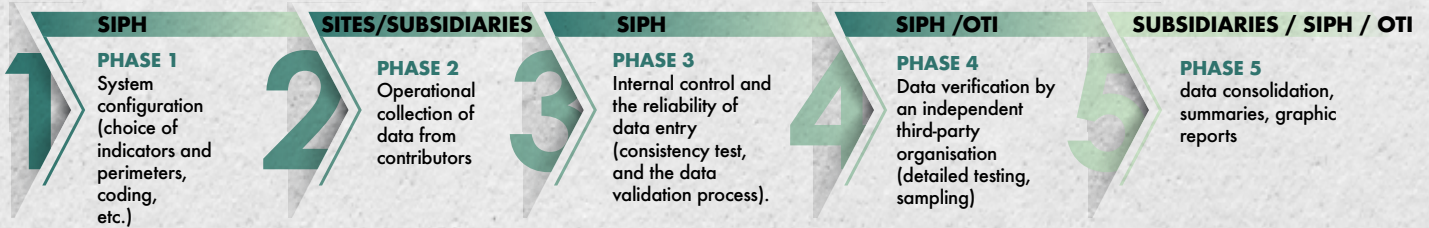
The emissions factors used in the calculation of greenhouse gas emissions are not configured in the reporting tool which does not allow for automated calculation of emission values. An update of the tool should be considered for the 2024 report.

CONSOLIDATION AND INTERNAL CONTROL

Company, environmental and societal data are collected from the holding company as well as from each subsidiary thanks to the coordinators

who report them, including controls. The data shall be checked and validated by the Group entities themselves. The process takes place according to the following steps.

Operational: CSR Reporting Process



EXTERNAL INSURANCE NOTICE

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Société Internationale de Plantations d'Hévéas (SIPH)

**Rapport de l'Organisme Tiers Indépendant sur
la vérification de la déclaration performance extra-
financière de la société SIPH, figurant dans son rapport
de gestion groupe**

Exercice clos le 31 décembre 2022

SIPH

Siège social : 53/55, rue du Capitaine Guynemer 92400 Courbevoie – France

Société Anonyme au capital de 11.568.965,94 €

R.C.S. Nanterre B 312 397 730

N° T.V.A. FR 57 312 397 730

Rapport de l'organisme tiers indépendant sur la vérification de la déclaration de performance extra-financière de l'entité SIPH, figurant dans son rapport annuel de développement durable

Exercice clos le 31 décembre 2022

Aux actionnaires,

En notre qualité d'organisme tiers indépendant de Société Internationale de Plantations d'Hévéas (ci-après « SIPH »), nous avons mené des travaux visant à formuler une conclusion d'assurance modérée sur les informations environnementales et sociales de ladite entité, et vous présentons notre rapport sur la déclaration consolidée de performances extra-financières relatives à l'exercice clos le 31 décembre 2022 (ci-après respectivement les « Informations » et la « Déclaration »), présentées dans le rapport de gestion du Groupe SIPH (ci-après le « Référentiel »), en application des dispositions des articles L. 225 102-1, R. 225-105 et R. 225-105-1 du code de commerce.

Les conclusions exprimées dans ce rapport, concernent uniquement ces informations et non le rapport pris dans son ensemble.

Conclusion

Sur la base des procédures que nous avons mises en œuvre, telles que décrites dans la partie « Nature et étendue des travaux », et des éléments que nous avons collectés, nous n'avons pas relevé d'anomalie significative de nature à remettre en cause le fait que la déclaration de performance extra-financière est conforme aux dispositions réglementaires applicables et que les Informations, prises dans leur ensemble, sont présentées, de manière sincère, conformément au Référentiel.

Commentaires

Sans remettre en cause la conclusion exprimée ci-dessus et conformément aux dispositions de l'article A. 225-3 du code de commerce, nous formulons les commentaires suivants :

- Comme mentionné dans la Déclaration (page 62, Méthodologie de reporting), le périmètre de publication n'est pas exhaustif et couvre 74,4% des effectifs et 93,2% du chiffre d'affaires. L'entité RENL, représentant 25,6% des effectifs et 6,8% du chiffre d'affaires de SIPH, n'est pas incluse dans le reporting.

- Bien que la note méthodologique indique que l'ensemble des entités de SIPH n'ont pas reporté la totalité des indicateurs mis en place par le Groupe en application de la GRI, SIPH communique les données associées aux risques extra-financiers majeurs et présente les attendus de la DPEF (modèle d'affaires, risques, politiques et indicateurs) comme mentionné dans la Grille de correspondance (page 66).
- Le référentiel de Reporting n'est pas à jour et ne précise pas les périmètres et les méthodologies de calcul de l'intégralité des indicateurs. Par exemple « **les heures travaillées** », « **Accidents du travail avec arrêt de travail supérieur à 1 jour d'absence au travail** ». La mise à jour du référentiel est en cours.
- L'indicateur « **Planteurs villageois ayant livré à SIFCA** » présente des incertitudes sur l'exhaustivité des données liées au dispositif de suivi de l'indicateur. Comme mentionné dans la note méthodologique de la Déclaration (p. 69), la méthodologie de calcul n'est pas homogène et nécessite d'une harmonisation.
- Le périmètre de publication de l'indicateur « **Consommation d'électricité achetée au réseau national** », est hétérogène. Sur les sites Rapides Grah et Toupah les données incluent la consommation des villages. Or le référentiel indique de ne reporter que les consommations liées à l'activité (usine et bureaux). Ces sites représentent 34%¹ des effectifs de SIPH.

Préparation de la déclaration de performance extra-financière

L'absence de cadre de référence généralement accepté et communément utilisé ou de pratiques établies sur lesquels s'appuyer pour évaluer et mesurer les Informations permet d'utiliser des techniques de mesure différentes, mais acceptables, pouvant affecter la comparabilité entre les entités et dans le temps.

Par conséquent, les Informations doivent être lues et comprises en se référant au Référentiel dont les éléments significatifs sont présentés dans la Déclaration.

Limites inhérentes à la préparation des Informations

Les Informations peuvent être sujettes à une incertitude inhérente à l'état des connaissances scientifiques ou économiques et à la qualité des données externes utilisées. Certaines informations sont sensibles aux choix méthodologiques, hypothèses et/ou estimations retenues pour leur établissement et présentées dans la Déclaration.

¹ Hors RENL

Responsabilité de la société

Il appartient au Conseil d'administration :

- de sélectionner ou d'établir des critères appropriés pour la préparation des Informations ;
- d'établir une Déclaration conforme aux dispositions légales et réglementaires incluant une présentation du modèle d'affaires, une description des principaux risques extra financiers, une présentation des politiques appliquées au regard de ces risques ainsi que les résultats de ces politiques, incluant des indicateurs clés de performance et par ailleurs les informations prévues par l'article 8 du règlement (UE) 2020/852 (taxonomie verte) ;
- ainsi que de mettre en place le contrôle interne qu'il estime nécessaire à l'établissement des Informations ne comportant pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs.

La Déclaration a été établie en appliquant le Référentiel de l'entité tel que mentionné ci-avant.

Responsabilité de l'Organisme Tiers Indépendant

Il nous appartient, sur la base de nos travaux, de formuler un avis motivé exprimant une conclusion d'assurance modérée sur :

- la conformité de la Déclaration aux dispositions prévues à l'article R. 225-105 du code de commerce ;
- la sincérité des informations historiques (constatées ou extrapolées) fournies en application du 3° du I et du II de l'article R. 225 105 du code de commerce, à savoir les résultats des politiques, incluant des indicateurs clés de performance, et les actions, relatifs aux principaux risques.

Comme il nous appartient de formuler une conclusion indépendante sur les Informations telles que préparées par la direction, nous ne sommes pas autorisés à être impliqués dans la préparation desdites Informations, car cela pourrait compromettre notre indépendance.

Il ne nous appartient pas de nous prononcer sur :

- le respect par l'entité des autres dispositions légales et réglementaires applicables (notamment en matière d'informations prévues par l'article 8 du règlement (UE) 2020/852 (taxonomie verte), de plan de vigilance et de lutte contre la corruption et l'évasion fiscale) ;
- le cas échéant : la sincérité des informations prévues par l'article 8 du règlement (UE) 2020/852 (taxonomie verte) ;
- la conformité des produits et services aux réglementations applicables.

Dispositions réglementaires et doctrine professionnelle applicable

Nos travaux décrits ci-après ont été effectués conformément aux dispositions des articles A. 225 1 et suivants du code de commerce, à la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes relatifs à cette intervention tenant lieu de programme de vérification et à la norme internationale ISAE 3000 (révisée).

Indépendance et contrôle qualité

Notre indépendance est définie par les dispositions prévues à l'article L. 822-11 du code de commerce et le code de déontologie de la profession de commissaire aux comptes. Par ailleurs, nous avons mis en place un système de contrôle qualité qui comprend des politiques et des procédures documentées visant à assurer le respect des textes légaux et réglementaires applicables, des règles déontologiques et de la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes relatifs à cette intervention.

Moyens et ressources

Nos travaux ont mobilisé les compétences de 8 personnes et se sont déroulés entre mars et mai sur une durée totale d'intervention de 12 semaines.

Nous avons eu des entretiens avec les personnes responsables de la préparation de la Déclaration, représentant notamment les directions générales, communication et développement durable administration et finances, gestion des risques, conformité, ressources humaines, santé et sécurité, environnement et achats.

Nature et étendue des travaux

Nous avons planifié et effectué nos travaux en prenant en compte le risque d'anomalies significatives sur les Informations.

Nous estimons que les procédures que nous avons menées en exerçant notre jugement professionnel nous permettent de formuler une conclusion d'assurance modérée :

- nous avons pris connaissance de l'activité de l'ensemble des entités incluses dans le périmètre de consolidation et de l'exposé des principaux risques ;
- nous avons apprécié le caractère approprié du Référentiel au regard de sa pertinence, son exhaustivité, sa fiabilité, sa neutralité et son caractère compréhensible, en prenant en considération, le cas échéant, les bonnes pratiques du secteur ;

- nous avons vérifié que la Déclaration couvre chaque catégorie d'information prévue au III de l'article L. 225 102 1 en matière sociale et environnementale ainsi que de respect des droits de l'homme et de lutte contre la corruption et l'évasion fiscale ;
- nous avons vérifié que la Déclaration présente les informations prévues au II de l'article R. 225-105 lorsqu'elles sont pertinentes au regard des principaux risques et comprend, le cas échéant, une explication des raisons justifiant l'absence des informations requises par le 2^{ème} alinéa du III de l'article L. 225-102-1 ;
- nous avons vérifié que la Déclaration présente le modèle d'affaires et une description des principaux risques liés à l'activité de l'ensemble des entités incluses dans le périmètre de consolidation, y compris, lorsque cela s'avère pertinent et proportionné, les risques créés par ses relations d'affaires, ses produits ou ses services ainsi que les politiques, les actions et les résultats, incluant des indicateurs clés de performance afférents aux principaux risques ;
- nous avons consulté les sources documentaires et mené des entretiens pour :
 - ! apprécier le processus de sélection et de validation des principaux risques ainsi que la cohérence des résultats, incluant les indicateurs clés de performance retenus, au regard des principaux risques et politiques présentés, et
 - ! corroborer les informations qualitatives (actions et résultats) que nous avons considérées les plus importantes présentées en Annexe 1. Pour certains risques, nos travaux ont été réalisés au niveau de l'entité consolidante, pour d'autres risques, des travaux ont été menés au niveau de l'entité consolidante et dans une sélection d'entités ;
- nous avons vérifié que la Déclaration couvre le périmètre consolidé, à savoir l'ensemble des entités incluses dans le périmètre de consolidation conformément à l'article L. 233-16 le cas échéant : avec les limites précisées dans la Déclaration ;
- nous avons pris connaissance des procédures de contrôle interne et de gestion des risques mises en place par l'entité et avons apprécié le processus de collecte visant à l'exhaustivité et à la sincérité des Informations ;
- pour les indicateurs clés de performance et les autres résultats quantitatifs que nous avons considérés les plus importants présentés en Annexe 1 , nous avons mis en œuvre :
 - ! des procédures analytiques consistant à vérifier la correcte consolidation des données collectées ainsi que la cohérence de leurs évolutions ;
 - ! des tests de détail sur la base de sondages ou d'autres moyens de sélection, consistant à vérifier la correcte application des définitions et procédures et à rapprocher les données des pièces justificatives. Ces travaux ont été menés auprès d'une sélection d'entités contributrices² et couvrent entre 5% et 100% des données consolidées sélectionnées pour ces tests ;

² SAPH Siège, Unité agricole intégrée de Toupah, Unité agricole intégrée de Rapides Grah, GREL Siège, GREL Abura

- nous avons apprécié la cohérence d'ensemble de la Déclaration par rapport à notre connaissance des comptes consolidés : de l'ensemble des entités incluses dans le périmètre de consolidation.

Les procédures mises en œuvre dans le cadre d'une mission d'assurance modérée sont moins étendues que celles requises pour une mission d'assurance raisonnable effectuée selon la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes ; une assurance de niveau supérieur aurait nécessité des travaux de vérification plus étendus.

L'organisme tiers indépendant,

Mazars SAS

Paris La Défense, le 18 mai 2023,



Souad EL OUAZZANI

Associée RSE &
Développement Durable

Annexe 1 : Informations considérées comme les plus importantes

Informations qualitatives

Impact de l'activité de la société sur les populations riveraines ou locales

La prise en compte dans la politique d'achat des enjeux sociaux et environnementaux

Lutte contre la corruption

Mesures de prévention, de réduction ou de réparation de rejets dans l'air, l'eau et le sol affectant gravement l'environnement

Accords collectifs

Informations quantitatives

	AXES STRATEGIQUES	INDICATEURS
1	Achats responsables	Planteurs villageois ayant livré à SIFCA
2	Emploi	Collaborateurs avec un contrat à durée indéterminée
3	Emploi	Collaborateurs avec un contrat à durée déterminée
4	Emploi	Collaborateurs femmes
5	Emploi	Collaborateurs hommes
6	Développement du capital humain	Heures de formation pour les employés
7	Développement du capital humain	Heures de formation pour les agents de maîtrise
8	Développement du capital humain	Heures de formation pour les ouvriers
9	Développement du capital humain	Heures de formation pour les cadres
10	Développement du capital humain	Total des heures de formation pour tous les collaborateurs
11	Développement du capital humain	Collaborateurs ayant reçu une formation durant l'année de reporting
12	Santé et Sécurité	Heures travaillées
13	Santé et Sécurité	Accidents du travail avec arrêt de travail supérieur à 1 jour d'absence au travail
14	Santé et Sécurité	Jours perdus liés aux accidents du travail

15	Énergie - Scope 1	Énergie fossile consommée (sources fixes) - Gaz combustibles (Butane, Oxygène, Acétylène)
16	Énergie - Scope 1	Énergie fossile consommée (sources fixes) - Liquides combustibles (gaz de pétrole liquéfié-GPL, GNL)
17	Énergie - Scope 1	Énergie fossile consommée (sources fixes) - Liquides combustibles (fioul)
18	Énergie - Scope 1	Énergie fossile consommée (sources fixes) - Charbons combustibles (charbon, coke, houille, lignite, tourbe)
19	Énergie - Scope 1	Énergie fossile consommée (sources fixes) - Diesel pour les générateurs, motopompes et sécheurs
20	Énergie - Scope 1	Énergie fossile consommée (sources fixes) - Essence pour les générateurs, motopompes et sécheurs
21	Énergie - Scope 1	Énergie organique consommée (sources fixes) - Bio combustibles
22	Énergie - Scope 1	Énergie totale consommée sur postes fixes (Scope 1)
23	Énergie - Scope 1	Énergie fossile consommée (sources mobiles) - Essence consommée par les véhicules de service et de location
24	Énergie - Scope 1	Énergie fossile consommée (sources mobiles) - Diésel consommé par les véhicules de service et de location
25	Énergie - Scope 1	Énergie fossile consommée (sources mobiles) - Autres carburants liquides consommés pour le transport de service (GPL, biodiesel, bioéthanol)
26	Énergie - Scope 1	Énergie totale consommée sur postes mobiles (Scope 1)
27	Climat	Emissions brutes Scope 1
28	Climat	Pertes de fluides frigorigènes (RG) rejetés dans l'air - scope 1
29	Énergie - Scope 2	Consommation de vapeur achetée
30	Énergie - Scope 2	Consommation de froid acheté
31	Énergie - Scope 2	Consommation d'électricité achetée au réseau national
32	Énergie - Scope 2	Consommation d'énergie achetée (Scope 2)
33	Énergie - Scope 2	RE - Énergie renouvelable consommée et achetée avec un certificat d'énergie verte
34	Énergie - Scope 2	RE - Énergie renouvelable consommée et achetée sans certificat d'énergie verte
35	Énergie - Scope 2	Total Énergie renouvelable consommée et achetée
36	Climat	Émissions brutes Scope 2

37	Climat	Total des émissions brutes Scopes 1 + 2
38	Matières premières	Fertilisants, engrais et amendements du sol utilisés
39	Déchets non-dangereux	Déchets générés inorganiques non dangereux - minéraux
40	Déchets non-dangereux	Déchets générés inorganiques non dangereux - plastique
41	Déchets non-dangereux	Déchets générés inorganiques non dangereux - ordures ménagères
42	Déchets non-dangereux	Total des déchets générés inorganiques non dangereux
43	Déchets non-dangereux	Déchets non dangereux générés par tonnage de production

Concordance grid for social, environmental and societal reporting standards (DPEF).

Chapter or pages	Extra-financial performance declaration – Articles L. 225-102-1, L. 22-10-36 and R. 225-105 of the French Commercial Code	Global Compact Principles
	PRINCIPLES	
Reporting methodology p. 99	Reporting methodology	
	Opinion on the conformity and sincerity of the information	
GRI 2: General information		
2.1. 2-6 Activities, value chain and other business relationships p. 9	Business model	
	MAIN RISKS	
GRI 3: Key issues 2021		
3.3 Management of relevant issues, main risks, policies and associated due diligence p. 26	<ul style="list-style-type: none"> • Extra-financial risks 	
4.2. 2.23. Political commitments - Respect for human rights p. 18	<ul style="list-style-type: none"> • Human Rights 	
GRI 205: the fight against corruption p. 41	<ul style="list-style-type: none"> • The fight against corruption 	
GRI 207: Taxation 2019 p. 44	<ul style="list-style-type: none"> • Fighting tax evasion 	
	INFORMATION AND COMMITMENTS	1,2,6,8
201-2 Financial implications and other risks and opportunities of climate change p. 36	Consequences regarding climate change	
GRI 407: Freedom of association and collective bargaining promote social dialogue and freedom of association and the right to collective bargaining p. 87	Accords collectifs conclus dans l'entreprise	
GRI 403: Health and safety at work		
403-1 An occupational health and safety management system p. 74	Employee working condition	
GRI 405: Diversity and equal opportunities 2016 p. 84	Actions aimed at combating discrimination and promoting diversity	
GRI 406: The fight against discrimination p. 86		
GRI 407: Freedom of association and collective bargaining p. 87	Measures taken in favour of disabled people	
taken in favour of employment and the integration of disabled people p. 88	Measures	
	SOCIETAL COMMITMENTS IN FAVOUR	7,8,9
Strategy, policies and practices		
4.1. 2.22. Sustainable Development Strategy Statement p. 17	<ul style="list-style-type: none"> • Sustainable Development 	
GRI 300: ENVIRONMENT - 3.3 Circular economy p.46		
Fight against food waste p. 46	<ul style="list-style-type: none"> • Fight against food waste 	
GRI 300: ENVIRONMENT - 3.3 Circular economy		
Lutte contre la précarité alimentaire p.46	<ul style="list-style-type: none"> • Fight against food insecurity 	
GRI 300 : ENVIRONNEMENT - 3.3 Économie circulaire		
A commitment to respecting animal welfare p. 46	<ul style="list-style-type: none"> • Respect for animal welfare 	
GRI 300: Environment - 3.3 Circular economy		
Company commitments in favour of responsible, fair and sustainable food p. 46	<ul style="list-style-type: none"> • Responsible, fair and sustainable food 	

Chapter or pages	Extra-financial performance declaration – Articles L. 225-102-1, L. 22-10-36 and R. 225-105 of the French Commercial Code	Global Compact Principles
GRI 403: WORKPLACE HEALTH AND SAFETY 2018 403-6 PROMOTING WORKER HEALTH P. 75	<ul style="list-style-type: none"> Undertaking physical and sporting activities 	
	SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION	
	CORPORATE INFORMATION	1,2,3,4,5,6
p. 68	Jobs	4,5,6
2-7 employees		
Total number of permanent and temporary employees, as well as distribution by region, p. 13	<ul style="list-style-type: none"> Total workforce 	
2-7 employees		
Total number of permanent employees by gender, p. 13	<ul style="list-style-type: none"> Breakdown of employees by gender, age and geographical area 	
401-1 Recruitment of new employees and staff turnover p. 69		
Total number of employees and recruitment rate of new employees, by age group, gender and region p. 69	<ul style="list-style-type: none"> Recruitment 	
4401-1 Recruitment of new employees and staff turnover		
Total number of employees and staff turnover rate by age group, gender and region, p. 69	<ul style="list-style-type: none"> Dismissals 	
GRI 407: Freedom of association and collective bargaining	<ul style="list-style-type: none"> Rémunérations et évolutions 	
p.68	Work organisation	4
GRI 401: EMPLOYMENT 2016	<ul style="list-style-type: none"> Working time organisation 	
Working time organisation and absenteeism p. 68		
GRI 401: EMPLOYMENT 2016	<ul style="list-style-type: none"> Absenteeism 	
Working time organisation and absenteeism		
	Corporate relations	3
GRI 407: Freedom of association and collective bargaining	<ul style="list-style-type: none"> Organisation of corporate dialogue 	
Promoting social dialogue, freedom of association and the right to collective bargaining, p. 87		
GRI 401: EMPLOYMENT 2016	<ul style="list-style-type: none"> An assessment of collective agreements 	
Review of the agreements signed on this subject with the staff bodies, p. 68		
p.74	Health and safety	1,2
GRI 403 Workplace health and safety		
403-1 An occupational health and safety management system	<ul style="list-style-type: none"> Health and safety conditions at work 	
GRI 407: Freedom of association and collective bargaining		
Summary of agreements signed with trade union organisations or staff representatives regarding health and safety at work, p. 87	<ul style="list-style-type: none"> Summary of agreements signed with trade union organisations in terms of health and safety at work 	
403-9 Work accidents, p. 76	<ul style="list-style-type: none"> Work accident frequency and severity 	
403-10 Occupational diseases, p. 77	<ul style="list-style-type: none"> Occupational diseases 	
p.78	Training	8

GRI 404: Training and education, p. 80 404-2 Employee skill upgrade and transition assistance programmes, p. 80	<ul style="list-style-type: none"> • Training policy implemented 	
GRI 404: Training and education, p. 80 404-1 Average number of training hours per year employee, p. 80	<ul style="list-style-type: none"> • Average number of training hours 	
GRI 405: Diversity and equal opportunities 2016, p. 84 Breakdown within governing bodies, p. 84	Equal treatment	1,2,6
GRI 405: Diversity and equal opportunities 2016, p. 84 GRI 406: Fight against discrimination, p. 86	<ul style="list-style-type: none"> • Measures taken in favour of equality between men/women 	
GRI 405: Diversity and equal opportunities 2016, p. 84 GRI 406 : Lutte contre la discrimination, p.86 p.87	<ul style="list-style-type: none"> • Anti-discrimination policy 	
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING, P. 87 Promoting social dialogue, freedom of association and the right to collective bargaining, p. 87	Promotion & compliance with ILO conventions	1,2,3,4,5,6
GRI 405: Diversity and equal opportunities 2016, p.84 GRI 406: Fight against discrimination, p. 86	<ul style="list-style-type: none"> • Respect for freedom of association and the right to collective bargaining 	
GRI 405: Diversity and equal opportunities 2016, p.84 GRI 406: Fight against discrimination, p. 86	<ul style="list-style-type: none"> • Elimination of discrimination in matters of employment and profession 	
GRI 409: Forced or compulsory labour, p. 90 GRI 408: Child labour p. 89 P.46	<ul style="list-style-type: none"> • Elimination of forced or compulsory labour • Effective abolition of child labour 	
	ENVIRONMENTAL INFORMATION	7,8,9
GRI 300: Environment p. 46 3.3 Management of relevant issues p. 46	General environmental policy	7,8,9
GRI 300: Environment p. 46 3.3 Management of relevant issues p. 46	<ul style="list-style-type: none"> • Organisation of the company to take into account environmental issues and, where applicable, assessment procedures in environmental matters 	
GRI 404 training and education p. 80	<ul style="list-style-type: none"> • Training and educational actions carried out by employees for environmental protection 	
	<ul style="list-style-type: none"> • Means devoted to the prevention of environmental risks and pollution 	
	Pollution	2,7,8,9
304-2 Significant impacts of activities, products and biodiversity services p.56	<ul style="list-style-type: none"> • Measures for the prevention, reduction or for repairing emissions into the air, water and the soil, seriously affecting the environment 	
304-2 Significant impacts on biodiversity activities, products and services p. 56 Odour management p. 56	<ul style="list-style-type: none"> • Taking into account noise pollution and all other forms of pollution specific to an activity 	
	Circular economy	7,8,9,2
GRI 300: Environment - Circular economy p. 46	(i) Waste prevention and management	
306-5 Waste intended for elimination p. 65	<ul style="list-style-type: none"> • Measures for the prevention, recycling, reuse, other forms of recovery and disposal of waste 	

Chapter or pages	Extra-financial performance declaration – Articles L. 225-102-1, L. 22-10-36 and R. 225-105 of the French Commercial Code	Global Compact Principles
GRI 303: WATER AND EFFLUENTS 2018 P. 52 303-1 Interaction with water as a shared resource p. 52	(ii) The sustainable use of resources : <ul style="list-style-type: none">• Water consumption and water supply, according to local constraints	
GRI 301: MATERIALS P. 49 301-1 Materials used by weight or volume p.49	<ul style="list-style-type: none">• Consumption of raw materials and measures taken to improve efficiency in their use	
GRI 302 : ÉNERGIE p.50 302-1 Consommation énergétique au sein de L 'Organisation p.50	<ul style="list-style-type: none">• Energy consumption, measures taken to improve energy efficiency and recourse to renewable energies	
GRI 300: ENVIRONMENT MAINTAINING SOIL FERTILITY P. 46	<ul style="list-style-type: none">• Land use	
	Climate change	7,8,9
GRI 305: EMISSIONS P. 59 2022 result for Co2 emissions from natural rubber p. 60	<ul style="list-style-type: none">• Significant sources of greenhouse gas emissions generated as a result of the company's activity, in particular through the use of the goods and services it produces.	
	<ul style="list-style-type: none">• Voluntarily-set reduction objectives set for the medium and long term to reduce greenhouse gas emissions and the means implemented to this end.	
GRI 201: ECONOMIC PERFORMANCE P. 36 201-2 Financial implications and other risks and opportunities due to climate change p. 36	<ul style="list-style-type: none">• Adapting to the consequences of climate change	
	Protection of biodiversity	7,8
GRI 304: BIODIVERSITY p. 56 Area preserved within our concessions p. 56	<ul style="list-style-type: none">• Measures taken to preserve or develop biodiversity	
	SOCIETAL INFORMATION	1,2,3,4,5,6,7,8,9,10
	Societal commitments in favour of sustainable development	1,2,4,5,7,8,9
GRI 202: Market presence p. 38 202-2 Proportion of executives recruited from the local community p. 38	<ul style="list-style-type: none">• Impact of the company's activity in employment and local development terms	
GRI 413: Local communities p. 93 413-1 Activities involving the local community, impact assessment and development programmes p. 93	<ul style="list-style-type: none">• Impact of the company's activity on neighbouring or local populations• Relationships maintained with the company's stakeholders means of dialogue between them	
GRI 203: INDIRECT ECONOMIC IMPACTS p. 39 203-1 Investment in infrastructure and patronage p. 39	<ul style="list-style-type: none">• Partnership and sponsorship activities	
	Subcontracting and suppliers	1,2,4,5,6,7,8,9,10
GRI 308: Environmental assessment of suppliers 2016 p. 66 308-1 New suppliers screened using environmental criteria p. 66	<ul style="list-style-type: none">• Taking social and environmental challenges into account in the purchasing policy	

<p>GRI 414: CORPORATE ASSESSMENT OF SUPPLIERS P. 94</p> <p>414-1 New suppliers screened using social criteria p. 94</p>	<ul style="list-style-type: none"> • Taking into account in relations with suppliers and subcontractors their social and environmental responsibility. 	
<p>Fairness of practices</p>		<p>10</p>
<p>GRI 205: Fight against corruption p. 41</p>	<ul style="list-style-type: none"> • Actions taken to prevent corruption 	
<p>GRI 416 : Santé et sécurité des consommateurs p.96</p>		
<p>GRI 416: Consumer health and safety p. 96</p> <ul style="list-style-type: none"> • 416-1 Assessment of the impacts of health and safety product and service categories p. 96 	<ul style="list-style-type: none"> • Measures taken in favour of consumer health and safety 	
<p>Other actions undertaken in favour of Human Rights</p>		<p>1,2,3,4,5,6,8</p>



GRI STANDARDS INDEX CONTENT

Declaration of use	SIPH has communicated the information cited in this index of the content of the GRI standard for the period from 1 January to 31 December 2022.
GRI 1 used	GRI 1, 2021 Foundation
Applicable GRI sector standard(s)	DPEF



GRI STANDARDS	INFORMATION ELEMENT	DESCRIPTION	LOCATION OR OMISSION	PAGE
GRI 1: 2021 Foundation				p.5
GRI 2: General disclosures - 2021				p.9
The organisation and its practices				p.9
	2-1	Organisation details	Organisation details	p.9
	2-2	Entities included in the sustainability report	Entities included in the sustainability report	p.11
	2-3	Period, frequency and point of contact for reporting	Period, frequency and point of contact for reporting	p.11
	2-4	Reformulations of information	Reformulations of information	p.11
	2-5	External insurance	External insurance	p.11
Activities and workers				p.11
	2-6	Activities, value chain and other business relationships	Activities, value chain and other business relationships	p.11
	2-7	Employees	Employees	p.12
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¹[Food waste around the world: figures, causes and consequences - La Fourche](#)







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