



# CSR and non-financial performance */NFIS/*

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Although it has acquired an international dimension, Rubis has remained a company that is on a human scale which, through a decentralised organisation, encourages professionalism, experience and autonomy of its employees, who assume all the responsibilities tied to their positions, including the management of non-financial risk. Rubis believes that involving Management in CSR issues at all levels of the organisation is key to ensuring the sustainability of its activities (section 4.1.1). To better focus its efforts, the Group has carried out a risk analysis that identified 15 risks as being the most material in terms of its activities (section 4.1.2).

These risks are grouped around five priority issues that underpin the Group's CSR approach:

- limiting the environmental impact of its activities (section 4.2.2);
- operating in a safe environment (section 4.2.3);
- fighting against climate change (section 4.3);
- attracting, developing and retaining talents (section 4.4);
- operating responsibly and with integrity (4.5).

## 4.1 Non-Financial Information Statement /NFIS/

This section includes Rubis' CSR strategy, in line with the Non-Financial Information Statement (NFIS) requirements provided for by European Directive 2014/95/EU transposed by French Government Order 2017-1180 and implementing decree 2017-1265. This NFIS presents:

- the main risks related to the Group's activities <sup>(1)</sup>;
- the policies implemented to address those risks;
- monitoring indicators and their results.

### 4.1.1 A model for sustainable growth

A diagram presenting the **Group's business model** is available in chapter 1 of this document.

#### 4.1.1.1 Activities structured around two divisions and a joint venture

An independent player in the logistics and distribution of petroleum products operating in some 40 countries in Europe, the Caribbean and Africa, Rubis is structured around two divisions operated by Rubis Énergie:

- **Retail & Marketing of petroleum products** (fuels, heating fuels, liquefied gases and bitumen);
- **Support & Services** backing the distribution activity: trading-supply, shipping and refining.

In addition, Rubis Terminal JV carries out a **bulk liquid Storage** activity (petroleum and chemical products, biofuels, fertilisers, agri-food products) on behalf of diverse industrial customers.

Rubis' development strategy is based on specialised market positioning, a robust financial structure and a dynamic acquisition policy. In addition to these commercial and financial elements, the development strategy also incorporates non-financial objectives that allow the Group to pursue **sustainable growth**. The regularity of the teams' performance stems from a corporate culture that values entrepreneurial spirit, flexibility, accountability and the embracing of socially responsible conduct. Rubis conducts its activities by implementing a CSR approach that contributes to the United Nations' Sustainable Development Goals (SDG).

(1) Including, for this Non-Financial Information Statement, the activities of the Rubis Terminal JV, in which Rubis SCA holds a 55% stake and over which it lost exclusive control on 30 April 2020. The data of the Rubis Terminal JV are presented as follows in this Non-Financial Information Statement: environmental data presented at 100% and Group share (55%), greenhouse gases data at 55% in accordance with official methodologies, social/health and safety data at 100%, societal data at 100%. For further information, please refer to the methodological note in section 4.6 of this chapter.

#### 4.1.1.2 Empowerment and freedom of initiative: people at the heart of the organisation

In keeping with its motto: "The will to undertake, the corporate commitment", Rubis puts human relationships at the heart of its organisation. Individually empowering men and women who contribute to its activities means promoting freedom of initiative and the ethical, social and environmental values that Rubis wishes to see respected by all.

The Group aims to act with professionalism and integrity across its entire scope. This requirement safeguards against any wrongdoing that could be prejudicial to the Group, employees, business relations or to any other external stakeholder, and is reflected in the following

principles, detailed in the **Rubis Group Code of Ethics** (see section 4.5.1):

- compliance with applicable legislation and regulations;
- promotion of safety and respect for the environment;
- respect for individuals;
- rejection of all forms of corruption;
- prevention of conflicts of interest and insider trading;
- compliance with competition rules.

#### 4.1.1.3 Committed management that is aware of ethics, social and environmental risks

The CSR policy is driven by Rubis SCA's Managing Director in charge of New Energies, CSR policy and Communication in conjunction with the Managing Partners. She is supported by the CSR & Compliance Department, which is responsible for proposing the CSR policy's guidelines and leading the CSR approach in coordination with the various departments involved (Climate, HSE, Human Resources, Finance, Legal, and Social Engagement).

Since 2015, part of the Managing Partners' annual variable compensation has been linked to ethics, social and environmental criteria (see chapter 5, section 5.4.2). These criteria are also included in the framework letters that set out the annual objectives of Rubis Énergie's Senior Managers.

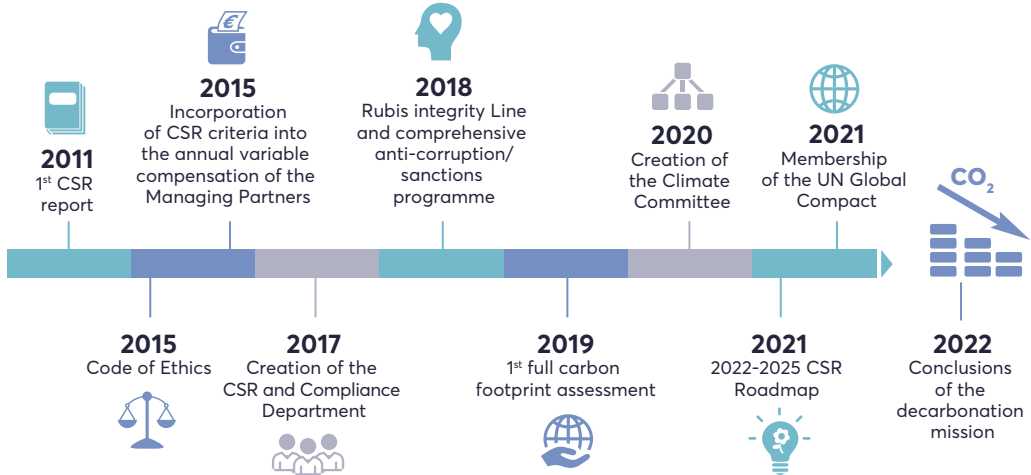
A presentation of the initiatives taken and results obtained is made to the Supervisory Board's Accounts and Risk Monitoring Committee each year.

The Rubis Terminal JV continues to implement the CSR policy it has defined to date, in line with Rubis' general principles. In accordance with regulations, as a subsidiary that is 55% owned by Rubis SCA, the Rubis Terminal JV continues to report its annual CSR data to the Group so that they can be included in this Non-Financial Information Statement. However, as this entity is jointly controlled by Rubis SCA and its partner, the CSR policy is now steered and monitored by the joint venture's Board of Directors, on which Rubis SCA is represented. The joint venture's CSR objectives are adopted by its Board of Directors. As a shareholder, Rubis SCA ensures that the Rubis Terminal JV complies with CSR standards that are at least equivalent to its own.

Lastly, the Rubis SCA Accounts and Risk Monitoring Committee monitors the analysis of the Group's main ethical, social and environmental risks and the corrective measures taken to prevent such risks (see chapter 5, section 5.3.2).

#### 4.1.1.4 A continuous improvement approach

Since 2011, the year in which Rubis issued its first CSR report, the Group has been committed to a continuous improvement process in its approach to CSR.



#### SIGNIFICANT EVENTS IN 2021

The Group would like to accelerate its CSR trajectory and has taken numerous steps over the past few years to structure and consolidate the foundations of its CSR approach. In 2021, Rubis laid the groundwork for developing its objectives and fully incorporating CSR concerns into its activities, including in particular:

- **publishing its first CSR Roadmap, Think Tomorrow 2022-2025**, which includes climate, social, environmental, compliance and societal issues structured around three pillars and 19 indicators (see inset below);
- **defining a clear climate strategy** that is based on three pillars (see section 4.3);
- **membership of the United Nations' Global Compact**, reaffirming the Group's attachment to the 10 universally recognised principles regarding protecting human rights and the environment, complying with international labour standards and fighting against corruption;
- **membership of the Sea Cargo Charter**, an initiative promoting responsible maritime transport, which is an essential step in the Group's climate strategy to reduce the carbon footprint of chartered vessels;

- **strengthening our teams** in order to guide the implementation of the CSR approach throughout the Group, with the appointment of a CSR point of contact in each business unit.

#### THE CSR ROADMAP, THINK TOMORROW 2022-2025

In September 2021, the Group published its first CSR Roadmap, Think Tomorrow 2022-2025.

By publishing this roadmap, Rubis is bolstering and steering its CSR strategy in line with the United Nations' Sustainable Development Goals (SDGs). This roadmap was built around three pillars broken down into nine commitments:

- pillar 1: reducing its environmental footprint;
- pillar 2: offering a safe and stimulating working environment;
- pillar 3: contributing to a more virtuous society.

These commitments are combined with 19 objectives and indicators, such as:

- reducing CO<sub>2</sub> emissions resulting from operations: -30% by 2030 (2019 baseline) in scopes 1 and 2 (Rubis Énergie scope, representing 100% of the Group's consolidated revenues), an objective that was revised upwards compared to the objective communicated previously (-20 % announced in June 2021, same scope) and which will be supplemented by additional objectives such as setting a target for the reduction of scope 3A CO<sub>2</sub> emissions in 2022;
- reducing the number of accidental spills in excess of 200 liters of products with an impact on the environment (number of spills in 2025 < than that of 2020, i.e. 20);
- reducing occupational accidents with sick leave involving employees and service providers working at

our facilities in 2025; frequency rate < 4.5 for employees and a lower number of accidents with sick leave involving service providers;

- increasing the number of women in senior management: 30% women on average in Management Committees by 2025;
- training employees about business integrity: 100% of employees trained in ethics and anticorruption by 2023.

Comprehensive information about this roadmap (which has been rolled out in the subsidiaries, which adapt the roadmap according to their local concerns) is available on our website at: [https://www.rubis.fr/uploads/attachments/Rubis\\_CSR%20roadmap\\_2022\\_2025-EN.pdf](https://www.rubis.fr/uploads/attachments/Rubis_CSR%20roadmap_2022_2025-EN.pdf)

### MONITORING OUR CSR PERFORMANCE

Rubis SCA wishes to continue its transparency efforts and to interact more proactively with non-financial rating agencies. In 2021, Rubis' efforts were recognised by, in particular:

- MSCI, which renewed Rubis AA rating and positions the Group in the top 7% of its sector;
- CDP, which awarded Rubis a B score for the Group's first response to CDP's Climate Change questionnaire. This places Rubis among the 25% of companies ranked in the Oil & Gas sector with a score of B or above.



2021

AA

**Performance: High**

Rank: Top 7% in the "Oil and gas refining, marketing, transportation and storage" sector



2021

33.2

**Performance: Above average**

Rank: 27/87 in the "Oil and gas refining and marketing" subsector



2021

C-

**Performance: Average**

Decile ranking: 5 in the "Oil and gas storage and pipelines" sector



2021

B

**Performance: Above average**

Rank: Top 25% in the "Oil & Gas" sector

## 4.1.2 The main CSR risks associated with the Group's activities

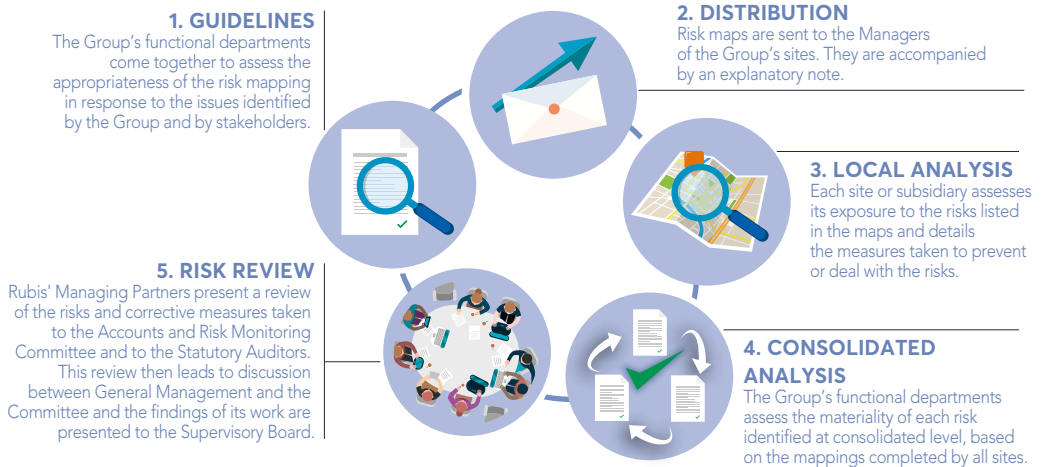
In accordance with Articles L.225-102-1 and R.225-105 of the amended French Commercial Code, Rubis has conducted a three-stage analysis of its main non-financial risks (section 4.1.2.1), which identified 15 main risks grouped around five priority issues (section 4.1.2.2).

### 4.1.2.1 Three-step risk analysis

#### RISK MAPPING ANALYSIS

Risk maps are prepared by the Group's functional departments (CSR, HSE, Operations, Finance, Legal, etc.) and are completed locally by the operating subsidiaries. They are analysed on a consolidated basis and are then reported to Rubis SCA's Managing Partners and presented to the Accounts and Risk Monitoring Committee. Risk mapping makes it possible to assess (impact and probability) the events that are likely to have a significant adverse impact on the Group's business, financial situation, reputation or outlook on a scale of 1 to 5. These risk maps are updated annually in view of changes in the Group's business lines and facilities and the observations made by employees, stakeholders and the Accounts and Risk Monitoring Committee (see chapter 3, section 3.2.3.2). This process is part of a **co-building approach** that aims to reach a shared assessment.

#### ANNUAL RISK MAPPING PROCESS



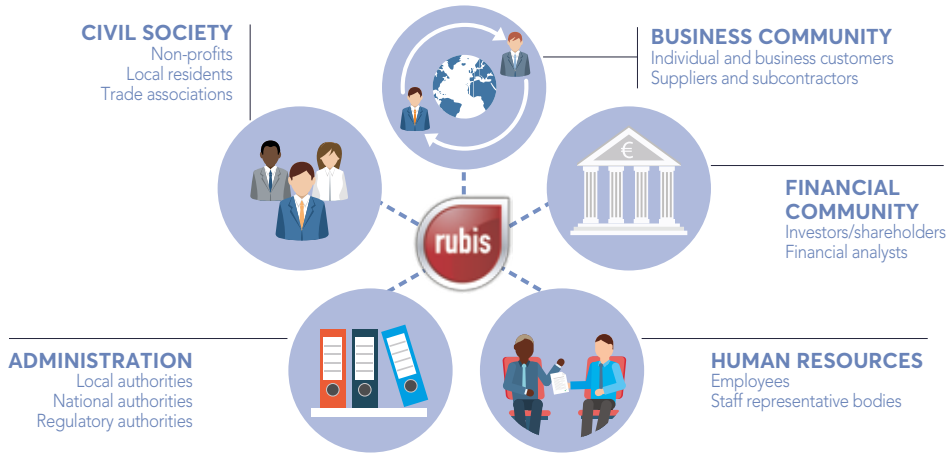
#### ANALYSIS OF SECTOR RISKS

In addition to analysing pre-existing risk maps, Rubis' CSR teams use work carried out by other companies and trade organisations to verify the consistency of the risk items identified in their risk mapping (stage one) and to add to the risk map if necessary.

Existing frameworks (the SASB Materiality Map® in particular), sector benchmarks (IPIECA) or those of trade organisations/associations (Medef, ORSE, C3D) and CSR

publications from other companies were used to assess the most material risks in view of the business sector. The concerns voiced by stakeholders (investors, ESG analysts, civil society) are tracked using a monitoring system put in place by the Group. The results make it possible to weight the risk analysis and account for the importance of these risks to such stakeholders and to identify weak signals and key trends with respect to the principal areas the Group is expected to act on.

**RUBIS MAJOR STAKEHOLDERS**



**Regular dialogue with communities**

Committed to local populations, the Group deeply values dialogue with its stakeholders and promoting dynamic activity in the regions where it operates, both on an economic and employment level and on the issue of “living as a community.”

Depending on the status or mission of these stakeholders, dialogue with stakeholders takes place at the local level (subsidiary), at the level of entire divisions or directly by the parent company (Rubis SCA) (see section 4.5.2).

Rubis also has an active and targeted sponsorship policy, which it carries out *via* its endowment fund, Rubis Mécénat, and through local initiatives spearheaded by its subsidiaries. Most of its initiatives are focused on education and health (see section 4.5.2.3).

**MULTIDISCIPLINARY WORKING MEETINGS**

The consolidated result of risk mapping revised in view of the benchmark described above was presented to HSE Managers (environmental and safety components) and to officers responsible for social issues (personal safety and HR) for review and validation from a non-financial perspective. This review was the subject of regular meetings and discussions with Rubis SCA’s CSR & Compliance Department.

The result of this risk analysis was approved by Rubis Énergie’s General Management and then by Rubis SCA’s Managing Partners and the Accounts and Risk Monitoring Committee.

The Rubis Terminal JV has followed the same risk assessment process, which was validated by its General Management. At this stage, the completion of the sale of 45% of the capital of the storage activity to an infrastructure fund in 2020 is unlikely to jeopardise the analysis of CSR risks relating to the joint venture, whose business remains unchanged. The periodic review of this analysis is now presented by the joint venture to its shareholders at meetings of its Board of Directors, which will validate the objectives.

### 4.1.2.2 Fifteen risks grouped around five key challenges

The analysis of CSR risks highlights 15 main risks relating to the Retail & Marketing and Support & Services activities (Rubis Énergie) and the Rubis Terminal JV<sup>(1)</sup>. These risks are grouped around the following five challenges:

- limiting the **environmental impact** of activities;
- protecting the **health and safety of people** working on-site and of local residents, and **facility security**;

- fighting against **climate change**;
- attracting, developing and retaining **talents**;
- **business ethics** demonstrated by operating responsibly and with integrity.

| Challenges                        | Main risks                                                                                                                                                                                                | Monitoring indicators                                                                                                                         | Contribution to SDGs                                                                                                                                                      |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Limiting our environmental impact | <ul style="list-style-type: none"> <li>• <b>Water and soil pollution</b> (section 4.2.2.1)</li> </ul>                                                                                                     | <ul style="list-style-type: none"> <li>• Number of accidental spills &gt; 200 liters</li> </ul>                                               |                                                                                         |
|                                   | <ul style="list-style-type: none"> <li>• <b>Atmospheric emissions</b> (section 4.2.2.2)</li> </ul>                                                                                                        | <ul style="list-style-type: none"> <li>• Polluting emissions from major industrial sites (NO<sub>x</sub>, VOC, SO<sub>2</sub>)</li> </ul>     |                                                                                         |
|                                   | <ul style="list-style-type: none"> <li>• <b>Use of resources</b> (section 4.2.2.3)                             <ul style="list-style-type: none"> <li>• Preserving water resources</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>• Used/treated water</li> </ul>                                                                        |       |
| Operating in a safe environment   | <ul style="list-style-type: none"> <li>• <b>Operational safety</b> (section 4.2.3.1)</li> </ul>                                                                                                           | <ul style="list-style-type: none"> <li>• Zero major industrial accident target</li> </ul>                                                     |       |
|                                   | <ul style="list-style-type: none"> <li>• <b>Personal safety</b> (section 4.2.3.2)                             <ul style="list-style-type: none"> <li>• Health and safety at work</li> </ul> </li> </ul>   | <ul style="list-style-type: none"> <li>• Frequency rate of occupational accidents and zero fatalities target</li> </ul>                       |     |
|                                   | <ul style="list-style-type: none"> <li>• <b>Health and safety of customers and local residents</b> (section 4.2.3.2.2)</li> </ul>                                                                         | <ul style="list-style-type: none"> <li>• Certifications (ISO 9001, 14001 and 45001)</li> </ul>                                                |   |
| Fighting against climate change   | <ul style="list-style-type: none"> <li>• <b>Greenhouse gas emissions</b> (section 4.3)</li> <li>• <b>Adapting activities</b> (section 4.3)</li> </ul>                                                     | <ul style="list-style-type: none"> <li>• Emissions of greenhouse gases</li> <li>• Indicators of the carbon intensity of activities</li> </ul> |   |

(1) As far as possible, the description of the risks relating to the Rubis Terminal JV is presented separately from the risks relating to the Retail & Marketing and support & ever, for the sake of clarity for the reader and to limit repetition, some risks are not presented in separate paragraphs as they are similar and at to similar management measures.



| Challenges                                   | Main risks                                                                                                                    | Monitoring indicators                                                                                                              | Contribution to SDGs |  |
|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|----------------------|--|
| Attracting, developing and retaining talents | <ul style="list-style-type: none"> <li><b>Diversity and equal opportunity</b> (section 4.4.1)</li> </ul>                      | <ul style="list-style-type: none"> <li>Rate of representation of women (workforce, management committees)</li> </ul>               |                      |  |
|                                              | <ul style="list-style-type: none"> <li><b>Skills development</b> (section 4.4.2)</li> </ul>                                   | <ul style="list-style-type: none"> <li>Percentage of employees receiving training (particularly safety training)</li> </ul>        |                      |  |
|                                              | <ul style="list-style-type: none"> <li><b>Quality of life at work</b> (section 4.4.3)</li> </ul>                              | <ul style="list-style-type: none"> <li>Turnover and absenteeism rate for non-occupational illnesses</li> </ul>                     |                      |  |
|                                              | <ul style="list-style-type: none"> <li><b>Employees' involvement in the Group's value creation</b> (section 4.4.4)</li> </ul> | <ul style="list-style-type: none"> <li>Wage increases and other compensation measures</li> </ul>                                   |                      |  |
|                                              | <ul style="list-style-type: none"> <li><b>Fighting corruption</b> (section 4.5.1.1)</li> </ul>                                | <ul style="list-style-type: none"> <li>Qualitative indicator for the anticorruption programme</li> </ul>                           |                      |  |
| Working responsibly and with integrity       | <ul style="list-style-type: none"> <li><b>Responsible purchasing</b> (section 4.5.1.2)</li> </ul>                             | <ul style="list-style-type: none"> <li>CSR criterion in calls for tenders (Rubis Terminal JV)</li> </ul>                           |                      |  |
|                                              | <ul style="list-style-type: none"> <li><b>Regional, economic and social impact</b> (section 4.5.2)</li> </ul>                 | <ul style="list-style-type: none"> <li>Number of indirect jobs</li> <li>Number of beneficiaries of community investment</li> </ul> |                      |  |
|                                              |                                                                                                                               |                                                                                                                                    |                      |  |
|                                              |                                                                                                                               |                                                                                                                                    |                      |  |

## A RISK PREVENTION POLICY ADAPTED TO THE GROUP'S ACTIVITIES

Appropriate procedures are implemented to address the issues identified in the risk analysis.

Health and safety risks for individuals working at the sites and for local residents and the risks relating to the activities' environmental impact are subject to enhanced preventive measures, which are carried out in the framework of regular inspection programmes and major investments (see section 4.2).

In line with the Group's values, social risks are managed in a decentralised way to make the most of human capital and to take into account the specific nature of the Group's activities. In addition to workplace health and safety, which as an industrial group are Rubis' priorities, the issues of well-being at work, equal opportunities in the workplace and the sharing the Group's growth with employees are carefully monitored (see section 4.3).

Other issues, such as ethics and corruption risks, are also subject to specific policies and procedures drawn

up as part of the continuous improvement process (see section 4.5).

Details about the main risks relating to the Non-Financial Information Statement and on the related policies and indicators appear in sections 4.2 to 4.5 of this document. The main risks are identified using the following pictogram: **/NFIS/** Other challenges, which were not identified as priority risks in the risk analysis but that are nevertheless considered as important for both the Group and its stakeholders or that must be disclosed in accordance with current regulations, are also included in sections 4.2 to 4.5.

The Rubis Terminal JV's risk prevention policy, which has been in place for many years, was developed in line with Rubis Group standards. Now a co-shareholder of this joint venture, Rubis SCA representatives on the JV's Board of Directors continue to promote Rubis' standards *vis a vis* the partner and to monitor the joint venture's efforts and performance.

### 4.1.3 Comparability, reliability and control of social and environmental information

The comparability and reliability of information primarily results from the standardisation of methods used for reporting employee-related and environmental data, as described in the **methodology note** (see section 4.6).

The reported information is checked using verification procedures and analyses. Internal audits relating to certain non-financial information (ethics, anticorruption) are also carried out.

A **cross-reference table** listing the provisions of the French Commercial Code is provided in section 4.6.4 in order to facilitate the reading of this chapter.

## 4.2 Limiting our environmental impact and operating in a safe environment

*Protecting people and the environment is everyone's business and a priority for Rubis. As a committed and responsible company, the Group continuously works to protect its environment (section 4.2.2) and seeks to operate safely (section 4.2.3). To manage this approach to quality, health, safety and the environment, the Group has defined a general framework and a governance system has been implemented for each activity (section 4.2.1).*

### 4.2.1 Our QHSE approach /NFIS/

#### 4.2.1.1 General principles

A general framework for quality, health, safety and the environment (QHSE) has been defined in order to prevent risks and to limit the negative impacts of our activities.

The QHSE policy framework, which is referred to in the Group's Code of Ethics, states **that each employee must act responsibly when performing his/her duties, comply with the health, safety and environmental protection procedures on site, and pay particular attention to compliance with these rules by all parties** (colleagues, suppliers, external service providers, etc.). This framework constitutes the common foundation for all the Group's activities.

In order to account for the challenges and risks that are specific to Rubis Énergie's activities and those of the

Rubis Terminal JV, **each of them have drawn up their own QHSE policy consistent with the Group's general principles.** These policies clarify the Group's principles by transposing them into operational requirements. Dedicated governance has been set up for the implementation of these policies.

The main objective of these QHSE policies is **to prevent risks in order to better protect physical and environmental integrity and to minimise the impacts of a major accident** (see section 4.2.3). This is reflected in the implementation of the measures required to limit incidents as far as possible and thereby reduce the probability of a severe event occurring. In addition, the Group also strives to **reduce its environmental footprint** (see section 4.2.2).

#### 4.2.1.2 Management system

##### OVERSEEING OF RISK MANAGEMENT

The implementation of QHSE policies is overseen by facility Managers who are assisted by Rubis Énergie's and the Rubis Terminal JV's industrial, technical and HSE Departments. At larger sites, quality and/or HSE engineers are also involved in this process. The Directors of Rubis Énergie's subsidiaries and their functional departments report on their HSE work at Management Committee meetings that are held within each division twice a year, in the presence of Rubis SCA's Management Board. The Rubis Terminal JV's Management reports on the implementation of its HSE policy and its results to its Board of Directors, on which Rubis SCA has representatives.

##### Rubis Énergie (Retail & Marketing and Support & Services activities)

Rubis Énergie believes that it is essential to protect the health and safety of people and property located in or near its facilities. As such, **Rubis Énergie has established a Health, Safety and Environment (HSE) Charter, which requires its affiliated companies to comply with HSE objectives that it considers to be fundamental (and which sometimes go beyond locally applicable**

**regulations)** in view of protecting the safety of people and property and to heighten employee awareness about these issues.

These general objectives are to be achieved through the following key measures:

- disseminating Rubis Énergie's fundamental HSE principles within the subsidiaries in order to create and strengthen HSE culture;
- implementing sector-specific best business practices;
- having document systems established in accordance with "quality" standards ensuring reliability and safety of operations;
- regularly assessing technological risks;
- enhancing preventive facility maintenance;
- regularly inspecting facilities and processes (transportation activities included) and addressing any identified deficiencies;
- analysing all incidents and proposing to all subsidiaries lessons learned documents on notable events in order to avoid their recurrence;
- regularly training employees and raising awareness about technological risks.

Depending on the activity, the following actions are also taken:

- **taking care to analyse the state of facilities in light of specific Group standards and local regulations** and, as necessary, scheduling work to bring them up to standard;
- **joining the GESIP (Groupe d'Étude de Sécurité des Industries Pétrolières et Chimiques – Group for Safety Research in the Petroleum and Chemical Industries)** in order to share lessons learned and implement industry best practices;
- **joining the professional aviation groups/associations JIG and IATA and signature of a Shell Aviation technical support agreement**, with the goal of accessing expertise in the reception, storage and transfer of aircraft fuel and in aircraft fueling operations at airports for the relevant Rubis Énergie entities;
- **joining Oil Spill Response Ltd**, a company that provides assistance in the event of maritime pollution that may occur during loading/unloading operations at Rubis Énergie's terminals.

**Rubis Terminal JV (Storage activity)**

The Rubis Terminal JV's Management has circulated a document to all its subsidiaries setting out "the principles of Rubis Terminal's safety culture."

These principles note, through the commitments made by the joint venture's Management, that:

- **safety is a core value** that must be shared by all employees as a personal value;
- **Managers are responsible** for staff safety and must be held accountable.

The Rubis Terminal JV considers that protecting health and safety contributes to the Company's success and should therefore never be neglected, and that action must be taken upstream to avoid workplace injuries and occupational illness. The Management of each Rubis Terminal JV industrial site has the obligation to ensure that regular audits assessing compliance with safety principles and standards take place. Performance indicators have been put in place in order to trigger and monitor a continuous improvement process with respect to health and safety.

The Rubis Terminal JV's General Management and that of each facility make an annual commitment to employees, customers, suppliers, governments and local residents, pledging to apply a QHSE policy that incorporates safety improvement targets specific to each site. Managers also agree to adhere to recognised international QHSE standards, which are set out below.

Finally, the Rubis Terminal JV has committed to a multi-year quantified programme for reducing its energy consumption and its CO<sub>2</sub> and atmospheric emissions by circulating internally a document entitled "Group objectives for environmental impacts and energy consumption" to limit its environmental footprint. The document sets out objectives for reducing greenhouse gas emissions, energy and water consumption, and waste management, the results of which are presented in the corresponding sections of this chapter (section 4.3.4.3 regarding the activity's carbon intensity, section 4.2.2.3.1 regarding water consumption and section 4.2.2.3.2 regarding waste management).

The following actions are also implemented:

- **monitoring of programmes such as HACCP or GMP+** (see table below), under which the Rubis Terminal JV has committed to complying with the sector's regulatory provisions and professional recommendations for its various activities, comparing its practices with best industrial practices and to constantly seek to improve its performance in the areas of safety, health and environmental protection;
- regarding the Rubis Terminal JV's chemical product storage depots, **joining the Chemical Distribution Institute – Terminals (CDI-T)**, a non-profit foundation working to improve safety at industrial sites in the chemicals industry.

**SITE CERTIFICATION**

Certain operated sites are certified, particularly those classified as Seveso.



Some of Rubis Énergie's distribution or industrial activities (Vitogaz France, Sigalnor, SARA, Lasfargaz, Rubis Energia Portugal, Vitogaz Switzerland, Rubis Energy Kenya, Vitogas Espana and Easigas) are ISO 9001-certified (**quality management system**), as are all of the Rubis Terminal JV's terminals.



The activities of SARA (refinery), Vitogaz Switzerland and Rubis Energia Portugal (Retail & Marketing) are ISO 14001-certified (environmental management system), as are certain of the Rubis Terminal JV's French and international terminals. This standard provides a framework for controlling **environmental impacts** and seeks to ensure the **continuous improvement of its environmental performance**.



The activities of Vitogaz Switzerland are certified ISO 45001, and the activities of Rubis Energia Portugal are OHSAS 18001 certified (**occupational health and safety management**).



Regarding Rubis Terminal JV's chemical product depots (Salaise-sur-Sanne, Grand-Quevilly, Val-de-la-Haye, Strasbourg, Dunkirk, Beveren, Rotterdam), the Chemical Distribution Institute - Terminals (CDI-T) is responsible for **global chemical product supply chain inspections and audits** specific to the transportation and storage activity.



The Rubis Terminal JV's Dunkirk site has a continuous risk management approach regarding **the storage of foodstuffs**. Employees are trained in best practices through the analysis of food risks. They apply the principles of this approach, known as HACCP, and know how to meet the particular needs of the food sector, such as product traceability throughout the logistics chain. Moreover, the terminal has declared that it stores products used for animal feed. This has been registered with the DDPP (*Direction Départementale de la Protection des Populations* - Regional Directorate for the Protection of Populations). Finally, this site is preparing to obtain GMP+ B3 certification for the transshipment and storage of liquids used for animal feed.



**Vitogaz France has held NF Service Relation Client (NF345) certification since 2015. It was the first French company to obtain certification under the new version 8, in December 2018.**

Revised in 2018, **NF Service Relation Client** certification is based on international standards ISO 18295-1 & 2. A true guide of the **best practices in customer relationship management**, it takes **customer expectations** into account and aims to guarantee constantly improving service quality. For Vitogaz France, this approach to **seeking excellence in customer experience** aims at establishing a long-lasting commercial relationship, delivering quality service over time, ensuring that transmitted information is exhaustive and clear, and acting promptly in accordance with its commitments.

27% of Rubis Énergie's industrial sites (Retail & Marketing and Support & Services activities) have at least one certification.

100% of the Rubis Terminal JV's industrial sites have at least one certification.

## 4.2.2 Limiting our environmental impact

The risks to the environment stemming from Group activities are monitored and managed very closely.

### ACTIVITIES WITH SPECIFIC ENVIRONMENTAL IMPACTS

Rubis businesses are organised around two activities, Retail & Marketing and Support & Services, as well as the Rubis Terminal JV which operates a bulk liquid Storage activity on behalf of a diverse industrial customer base. These activities present industrial risks that, depending on the activities and the nature of the products being handled (fuels and heating fuels, biofuels, liquefied gases, bitumen, chemical and agrifood products), may have environmental impacts of varying nature and scale. These risks are described in each part of this section.

The environmental impact of **Rubis Énergie's Retail & Marketing** activities stems mainly from the risks of accidental spills or the leakage of products from various sites (storage depots, service stations, filling plants for LPG cylinders, customer facilities, aviation or marine refueling facilities) that are generally limited in size.

The environmental impact of **Rubis Énergie's Support & Services** activity stems mainly from the Group's sole refinery in the French Antilles (SARA) due to its industrial processing activities, and from its shipping business.

The environmental impact of the **Rubis Terminal JV's Storage** activity results from the large size of the depots (and therefore the quantity of products being stored and transferred) and the nature of some of the products being handled, which require energy-intensive facilities (boilers, for example).

### MEASURES LIMITING THE GROUP'S ENVIRONMENTAL IMPACT

This chapter details the preventive measures put in place and key monitoring data for the following priority environmental risks, identified by means of pictogram **/NFIS/**:

- **preventing water and soil pollution** that may be caused by accidental product spillages (section 4.2.2.1);
- **assessing and limiting atmospheric emissions from industrial activities** (section 4.2.2.2);
- **optimising the use of resources** by conserving water resources (section 4.2.2.3.1).

Another risk the Group does not consider to be a priority in terms of its activities but that is significant nevertheless is that of waste management (section 4.2.2.3.2).

The Group's climate strategy and the actions it implements to reduce the environmental impact of its activities also aim to protect biodiversity. Rubis would like to enhance the analysis of environmental risks to include the issue of biodiversity. To do so, in 2022, Rubis will conduct a special study on biodiversity challenges in order to fine tune its assessment and define the priority areas of its action plan for responding to these issues and any additional management measures required.

### 4.2.2.1 Water and soil pollution **/NFIS/**



The risks of water and soil contamination related to the Group's operations result mainly from accidental spillages of stored and/or transported products, which at some sites may result from activities that predate the Group's presence at the site. In general, the entities are gradually investing in the sites to improve the safety of their facilities and to eliminate pollution risks to the extent possible.

#### RUBIS ÉNERGIE

#### Retail & Marketing activity

##### Risks

The petroleum products distribution business is liable to generate risks of water and soil contamination resulting from accidental spills, tank overflows, spreading, tank and/or pipe leaks, and wastewater discharges (at fuel depots, service stations, and customer facilities). Road transportation of products, which is necessary to supplying distribution sites and customers (fuel, bitumen) is also liable to result in accidental spills.

#### Measures to prevent and contain pollution

Tanks containing hazardous products and associated pipework undergo systematic inspections at storage sites in accordance with international standards during regular mandatory on-site visits, generally once every 10 years. Moreover, to prevent groundwater and soil pollution in the event of accidental spillage, storage tanks are often installed in watertight retention basins. These basins are kept shut. They are only opened for manual emptying after checks have been performed confirming the absence of pollutants. In the loading/unloading zones at storage sites for tank trucks, the retention platforms are purpose-designed for each type of product being handled and, as a general rule, are connected to oil-water separators connected to treatment plants or buffer basins. Water discharged into the environment after treatment is analysed quarterly.

**Equipment used at Rubis Énergie fuel retail service stations** that is liable to generate soil pollution (mainly tanks and piping) is checked periodically (particularly in respect of the absence of defects and water-tightness) and is gradually being replaced by double-wall technology. This includes double-walled underground tanks and pipes that are equipped with leak detectors which provide continuous oversight to guard against any possible pollution. The medium-term (2030) objective is to replace single-walled tanks that are over 30 years old. The regions most affected by this measure are the Bahamas, Jamaica, the West Indies, Haiti and East

Africa. As an example, the tanks at six service stations, i.e., about 20 tanks, were replaced in 2020 in the Caribbean zone, representing an overall investment of approximately US\$3 million.

In parallel, Rubis Énergie is reinforcing its preventive maintenance programmes for this equipment (see section 4.2.3.1) and is continuously improving the safety/environmental training of service station Managers, notably to ensure that they have the resources available to immediately detect any loss of product due to defective equipment/practices or fraud.

Rainwater that may have been polluted through contact with roadways is increasingly being treated before being discharged into the environment; service stations requiring them are equipped with rainwater collection and treatment systems whenever road repair work is planned.

**Regarding the road haulage of petroleum products**, in addition to the application of the regulations applicable to the transportation of hazardous materials, additional measures are taken to prevent the risk of traffic accidents. Courses in defensive driving have been introduced in countries where this risk is heightened due to driving habits, distances driven or poor road infrastructure quality.

**Support & Services activity**

**Risks**

The Support & Services business (refining and shipping) could give rise to water and soil pollution in the event of accidental spillage or leaks and through the use of wastewater (desalination water, stripping treatments, tank draining), bulk tank drain water and ballast wastewater.

Moreover, the shipping activity can generate risks of water pollution during ship loading/unloading operations or in the event of a shipping accident.

**Measures to prevent and contain pollution**

For vessel chartering, Rubis Énergie calls on the services of a specialised company that systematically vets the vessels in question. This company collects information about the vessel’s condition (construction date, maintenance, etc.) and the operator’s quality (crew reliability, etc.). It then submits a recommendation on the risks of using the vessel that the teams rely on before signing the charter agreement.

Rubis Énergie has also taken preventive measures to address maritime pollution at its terminals during product loading/unloading operations. Rubis Énergie has partnered with Oil Spill Response Ltd, an organisation that provides specialised assistance in managing this type of event.

**Results**

**Water pollution**

| (en kg)                       | Suspended solids released into water* |               |               | Petroleum products released into water |               |               |
|-------------------------------|---------------------------------------|---------------|---------------|----------------------------------------|---------------|---------------|
|                               | 2021                                  | 2020          | 2019          | 2021                                   | 2020          | 2019          |
| Refining (Support & Services) | 1,884                                 | 2,120         | 2,587         | 159                                    | 277           | 454           |
| Retail & Marketing            | Not available                         | Not available | Not available | Not available                          | Not available | Not available |

\* Suspended solids released into water: see definition in section 4.5.3.

**In the refinery**, the commissioning of a new lamellar separator in early 2019 made it possible to significantly reduce the amount of suspended solids and petroleum products in wastewater. Without calling into question the improved performance made possible by this investment, it must be emphasised that the sharp reduction in discharges observed in 2020 is attributable to

shutdowns of production units due to two major scheduled facility shutdowns for periodic maintenance. The overall decrease in flows of pollutants at the refinery in 2021 can be explained by improved performance in residual water treatment and a lower intake of process water resulting from the manner in which the facilities operate.

**Soil pollution**

In accordance with professional practices, Rubis Énergie monitors **accidental spillages of liquid petroleum products with a unit volume of more than 200 liters**. In 2021, the subsidiaries recorded 23 incidents (mainly due to facility leaks, traffic accidents or non-compliance with operating procedures). This slight increase compared with the prior year (20 reported incidents) is attributable, first, to an improvement in reporting quality (implementation of a digital CSR reporting solution, improved awareness of local teams) and, second, to an extension of the reporting scope to new entities recently acquired in East Africa, where measures to upgrade HSE standards are underway. A new HSE Director in charge of the area was recruited for this purpose.

Any significant spill must be followed by remedial action aimed at returning the environment to its initial state as quickly as possible.

**RUBIS TERMINAL JV**

**Risks**

The storage activity may generate accidental water and soil pollution, in particular as a result of bulk tank overflows, spreading, bulk tank and/or pipe leaks, and discharges into residual water.

**Results**

**Water pollution**

| (in kg)                | Suspended solids released into water* |       |       | Petroleum products released into water |      |      |
|------------------------|---------------------------------------|-------|-------|----------------------------------------|------|------|
|                        | 2021                                  | 2020  | 2019  | 2021                                   | 2020 | 2019 |
| Rubis Terminal JV      | 4,672                                 | 3,843 | 3,619 | 274                                    | 366  | 380  |
| • of which Group share | 2,570                                 | 2,114 | NA    | 151                                    | 201  | NA   |

\* Suspended solids released into water: see definition in section 4.5.3.

The volume of suspended solids discharged into the water is very low compared to the volume of water used (over 450,000 m<sup>3</sup>). The change between 2020 and 2021 can be explained by the fact that two sites in France that did not previously report their figures have been included starting in 2021 and that 2021 represents a full year of reporting for the Spanish sites. A slight reduction was measured at constant scope.

**Soil pollution**

The reported incidents correspond to pollution in excess of 200 liters in the course of one year. One incident was reported in financial year 2021, which related to a leak of 500 liters of diesel fuel from an external pipeline valve. All polluted soils were treated or removed for treatment.

**Measures to prevent and contain pollution**

Tanks containing hazardous products and associated pipework undergo systematic inspections at storage sites in accordance with international standards during regular mandatory on-site visits. Moreover, to prevent groundwater and soil pollution in the event of accidental spreading, storage tanks are (with some exceptions) installed in watertight retention basins (lined with concrete or clay compounds). These basins are kept shut. They are opened manually after checks have been performed confirming the absence of pollutants.

In the loading/unloading zones for tank trucks, the retention platforms are purpose-designed for each type of handled product and, as a general rule, are connected to oil-water separators connected to treatment plants or buffer basins. Water is tested at discharge points at least every half-year, and monthly at the outflows from treatment plants. Weekly or monthly checks are carried out on nearly all sites to verify that there is no floating pollution in the groundwater monitoring wells located downstream of facilities.



### 4.2.2.2 Atmospheric emissions from industrial activity /NFIS/

With the exception of refining in the French Antilles, Rubis Énergie's activities are not classified as industrial transformation processes. Due to their size, the Rubis Terminal JV's storage sites are the other significant source of atmospheric pollutants within the Group. The Group is committed to implementing a policy to limit these emissions.

To this end, the various sources of atmospheric pollutant emissions are being evaluated progressively. The carbon emissions assessment is published in section 4.3.4 relating to climate change.

#### RUBIS ÉNERGIE

##### Retail & Marketing activity

###### Risks

The petroleum product distribution activity generates some VOC (volatile organic compounds) emissions; however, these emissions remain relatively low.

In liquefied gas distribution, VOC emissions are generated by connection/disconnection operations when filling cylinders and trucks and when degassing cylinders for technical inspections. Other VOCs are made up of the solvents contained in paints used for cylinders.

Regarding automotive fuel distribution, storage and distribution facilities generate VOC emissions from petrol. These emissions are particularly low due to measures taken to collect petrol fumes, as described below.

The Retail & Marketing activity does not emit significant volumes of NO<sub>x</sub>.

###### Limitation measures

In fuel depots, particularly those equipped with source loading stations, petrol vapors are collected during tank truck loading; in France, where regulations have required it for several years, these vapors are treated in vapor recovery units (VRUs) that condense them before returning them to the storage tanks. In addition, top loading stations are gradually being replaced by source loading stations, and petrol storage tanks are increasingly being equipped with floating screens that considerably limit the release of vapors into the atmosphere during the storage phase.

In service stations, vapors emitted during reception and delivery to customers are gradually being recovered, especially in France where regulations have required this for several years.

##### Support & Services activity

###### Risks

The **refining activity** generates atmospheric emissions into the air due to its industrial transformation processes. The main emission sources are furnaces, combustion turbines, boilers and flares.

**Shipping** generates SO<sub>2</sub> emissions due to the fuels consumed by vessels. However, these emissions have been much lower since the 1 January 2020 entry into force of the Low Sulfur regulation implemented by the International Maritime Organisation (IMO 2020), which limits the maximum sulfur content of marine fuels to 0.5% (compared to 3.5% previously).

###### Limitation measures

The continuous monitoring of the refinery's atmospheric emissions is strengthened by the commissioning of dust and carbon monoxide analysers in the two units generating the highest emissions. As described in the section on Retail & Marketing activities above, measures to collect petrol vapors have also been implemented.

Each year, a refinery fume control campaign is carried out by an authorised body to validate the findings of our self-monitoring system (the 2021 campaign was postponed to March 2022 due to unit shutdowns).

Regarding the shipping activity, various solutions have been implemented in order to comply with the International Maritime Organisation's Low Sulfur regulation:

- Rubis Énergie has fitted one of its six directly owned vessels with a scrubber, which captures sulfurous emissions by cleaning the exhaust fumes. These chimney evacuation filters treat exhaust gas, eliminating up to 90% of sulfur dioxide (SO<sub>2</sub>) and fine particles;
- the other five directly owned vessels, as well as those operated on a time-charter basis by Rubis Énergie, now use low-sulfur fuel oil (0.5% maximum). The availability of this low-sulfur fuel oil in the three activity zones (Caribbean, Europe and Indian Ocean) is very satisfactory.

## Understanding air pollutants and greenhouse gases

**Human activities (transport, accommodation, industry, agriculture) are sources of greenhouse gas emissions and air pollutants.** Although they are closely linked and some measures thus aim to reduce both air pollutants and greenhouse gases (for example, improved efficiency of heating systems at the storage sites and optimisation of distances covered by delivery trucks), **they should not be confused with one another.**

- **Made up of toxic gases or harmful particles, air pollutants have a direct and generally local effect on health and the environment when they exceed certain thresholds.** Over and above human activities, they can also come from natural sources, such as volcanoes (sulfur dioxide). Due to their negative impacts, the release of these air pollutants resulting from human activities is supervised and monitored. Air pollutant emissions measured in the Rubis Storage activities and Support & services activities concern:
  - nitrogen oxides (**NO<sub>x</sub>**), which are formed in particular during **fossil fuel combustion**;
  - sulfur dioxide (**SO<sub>2</sub>**), which arises from several industrial processes and **the consumption of fossil fuels containing sulfur**;
  - volatile organic compounds (**VOC**), including **benzene**, which is found in paint and automotive fuel in particular.
- **Greenhouse gases** occur naturally in the atmosphere and play a vital role in regulating and maintaining the Earth's average temperature (natural greenhouse effect). Contrary to air pollutants, greenhouse gases have little direct effects on health. However, an excess of greenhouse gases released by human activities is largely responsible for global warming (the so-called additional greenhouse effect).

In its activities, the greenhouses gas released by Rubis is carbon dioxide (CO<sub>2</sub>), which is measured (Bilan Carbone®) and subject to reduction measures (see section 4.3.4).

## Results

| (in tonnes)                   | NO <sub>x</sub> emissions |      |      | VOC emissions |      |      | SO <sub>2</sub> emissions |      |      |
|-------------------------------|---------------------------|------|------|---------------|------|------|---------------------------|------|------|
|                               | 2021                      | 2020 | 2019 | 2021          | 2020 | 2019 | 2021                      | 2020 | 2019 |
| Refining (Support & Services) | 125                       | 185  | 206* | 205           | 182  | 262  | 62                        | 240  | 262  |

In 2020 and 2021, atmospheric emissions from refining activities decreased due to the shutdowns of production units resulting from two major scheduled facility shutdowns for periodic maintenance.

## RUBIS TERMINAL JV

### Risks

The storage activity releases VOCs (volatile organic compounds) from the surface of the stored products which, in accordance with their physico-chemical properties, may vaporise, depending on the storage and handling conditions.

### Limitation measures

#### Petrol vapor collection in the Rubis Terminal JV French storage terminals

These vapors are recovered when tank trucks discharge their loads and are piped to vapor recovery units (VRU), where they are condensed into liquid fuel before being reinjected into the storage tanks.

In addition, fuel storage tanks are equipped with floating screens, and loading is performed via source loading stations that make it possible to minimise VOC discharges into the atmosphere.

#### Collection and treatment of VOCs in the chemical depots in Antwerp and Rotterdam

These two sites were designed from the start to collect and treat all vapors containing VOCs found above liquids and pushed out of tanks during transfers.

#### Reduction of energy consumption in storage terminals

As the energy consumed by the storage terminals is derived from the same source as the energy generating CO<sub>2</sub> (pumps and boilers), the actions taken by the Rubis Terminal JV to reduce energy consumption at sites, in terms of both existing and new heating systems, are described below (section 4.2.3.2).

Results

| (in tonnes)            | NO <sub>x</sub> emissions |      |      | VOC emissions |      |      |
|------------------------|---------------------------|------|------|---------------|------|------|
|                        | 2021                      | 2020 | 2019 | 2021          | 2020 | 2019 |
| Rubis Terminal JV      | 10.5                      | 11   | 11   | 269           | 311  | 406  |
| • of which Group share | 5.8                       | 6.1  | NA   | 148           | 171  | NA   |

At the storage sites, the low values calculated still show a very limited NO<sub>x</sub> impact from this activity in 2021 which was unchanged despite an increase in heating over the past year. In spite of Tepsa’s consolidation, the impact remains limited as the Spanish subsidiary does not use much fuel. At constant scope, NO<sub>x</sub> emissions are decreasing due to the commissioning of gas-fired boilers in Strasbourg and Rouen which replaced boilers fired by heavy fuel-oil, as well as the near complete switch to heated LNG at Dörtyöl.

Concerning VOCs, the over 13% reduction recorded for Rubis Terminal in 2021 once again reflects the full-year operation of a more efficient vapor recovery unit treatment system for petrol emissions at the Rouen site.

SO<sub>x</sub> emissions are not measured by Rubis Terminal because the fuels used are either standard low-SO<sub>x</sub> liquid fuels (mandatory in the EU countries where the subsidiaries are located) or natural gas, or LNG in Turkey, which contains almost no SO<sub>x</sub>.

4.2.2.3 Use of resources

In line with principles of the good governance of its activities, Rubis makes optimum use of the natural resources needed by its value chain, which is a key component of its corporate responsibility (section 4.2.2.3.1). Moreover, although the Group produces little waste, it ensures that the quantities of waste are limited and that waste is recycled (section 4.2.2.3.2).

4.2.2.3.1 PRESERVATION OF WATER RESOURCES /NFIS/



Risks

**The Retail & Marketing activity** does not require recurrent and significant use of water for industrial processes. Water is consumed in only very limited quantities for fire drills and periodic storage tank requalification and for cleaning and the requalification of LPG cylinders at cylinder filling plants.

**The Support & Services activity (refining)** consumes water mainly through its industrial transformation processes (boilers, etc.) and for its facilities’ fire-fighting systems.

The water consumption at the **Rubis Terminal JV** mainly comes from fire drills carried out to test the effectiveness of the systems in place and from the need for dosing liquid fertilisers. This usual consumption is increased by occasional water requirements resulting from the filling of new bulk tanks with water (resistance tests).

Measures to reduce water consumption

In the activities with the highest level of consumption (refining and the Rubis Terminal JV), significant efforts are made to reduce the net consumption of freshwater:

- **the use of rainwater** for refilling fire reservoirs and for dosing fertiliser. The facilities concerned have dedicated collection tanks;
- **treating wastewater** allows the Rubis Terminal JV storage sites to report a higher volume of treated wastewater than the volume of freshwater used, as rainwater collected on sealed surfaces is also treated. In Rubis Énergie’s refinery, all process water is collected and treated before being discharged into a modern residual water treatment unit. Systematic sampling and regular analyses make it possible to check that the water discharged after the various treatment stages complies with regulatory standards;
- **an investment project aimed at producing industrial water** at Rubis Énergie’s refinery through the desalination of sea water (based on the principle of reverse osmosis) will significantly reduce the net consumption of freshwater. This project, called Green Water, is under way (civil engineering works, piping) and should make it possible to cover all the refinery’s industrial water requirements (capacity of 30 m<sup>3</sup>/h for demineralisation lines and 5 m<sup>3</sup>/h for service water requirements). Commissioning, which had been scheduled for the fourth quarter of 2020, was postponed to the first half of 2021 due to the Covid-19 pandemic. The project should reduce the refinery’s city water consumption by 80%. Domestic water (sanitary, kitchen) will continue to be supplied through the drinking water network.

**Results**

| (in m <sup>3</sup> )          | Water used* |         |         | Water treated* |         |         |
|-------------------------------|-------------|---------|---------|----------------|---------|---------|
|                               | 2021        | 2020    | 2019    | 2021           | 2020    | 2019    |
| Refining (Support & Services) | 150,104     | 174,014 | 227,894 | 65,417         | 92,209  | 92,208  |
| Rubis Terminal JV             | 308,370     | 305,640 | 259,185 | 465,692        | 471,056 | 453,512 |
| • of which Group share        | 169,604     | 168,102 | NA      | 256,131        | 259,081 | NA      |

\* Used and/or treated water can be either standing (reservoirs or lakes) or flowing water (rivers) above ground, sea water, groundwater or water from the distribution network supplying the site. Discharged water is extracted water, as well as rainwater, which explains the higher volume of water treated than water use for the Rubis Terminal JV.

Water consumption related to Rubis Énergie’s refinery (Support & Services activity) is down slightly (notably due to the two major technical shutdowns) and remains below the regulatory threshold set by the prefectural decree authorising the refinery to operate.

Since 2018, the Rubis Terminal JV’s water consumption has been optimised. The ending of significant water table abstraction, which was designed to protect groundwater against surface pollution following the clean-up of a large site, made it possible to reduce water consumption by 98% since 2013. Nevertheless, in 2021 as in 2020, the variation in water used corresponds to hydraulic tests on many tanks that were commissioned or refurbished in 2021. As regards treated water, the difference with the volume of water used corresponds to the calculated variation in rainfall on the sites.

**4.2.2.3.2 WASTE MANAGEMENT**



Given their respective business lines, the Group’s activities generate little hazardous waste and, therefore, there is no significant risk in this regard. The main sources of waste generation are storage and refining activities. In order to minimise its impact, to the extent possible, the Group limits the quantity of waste generated and recycles such waste. Subsidiaries ensure that residual waste that cannot be recycled is treated as required by applicable standards.

**Analysis by activity**

The **Retail & Marketing activity** generates virtually no hazardous waste, other than in the storage activity. The only hazardous waste produced is mainly made up of residues and sludge, which are treated as required by locally applicable standards, as outlined below in respect of the storage activity.

The **Support & Services activity (refining only)** produces hazardous waste, mainly petroleum products residues and sludge (which are recovered when waste water from tanks and/or separators is treated during maintenance work) and chemical products.

The **Rubis Terminal JV (provision of bulk liquid storage capacity)** generates three types of hazardous waste:

- **waste generated by the subsidiaries’ regular activity**, particularly following maintenance and inspection, which is mainly comprised of residues and sludge removed when tanks (and/or separators) are cleaned during maintenance operations or when switching between products. Like all other waste, residue and sludge removal is systematically registered, declared and sent to authorised recycling or destruction plants. Residue and sludge with combustion power are usually sent to authorised thermal recovery centers;
- **goods not delivered to customers**, which can sometimes only be removed from sites as “hazardous waste” from an administrative point of view;
- **waste from decontamination work**, particularly from certain recently acquired sites that contain legacy pollution that predates Rubis Terminal JV’s arrival.

**Measures to limit and recycle waste**

Innovative procedures and tools have been implemented to limit the production of both hazardous and non-hazardous waste. To this end, the entities are continuing their efforts to increase the number of sites using thermal recycling networks, when such treatment facilities are available nearby.

A continuous inventory of hazardous materials and substances is regularly reported to the local authorities (in the European Union). A register is kept available for inspection by the Regional Directorates of Environment, Planning and Housing (DREALs) at each French site.

The Rubis Énergie refinery and the Rubis Terminal JV have also established a system of systematic sorting of non-hazardous industrial waste, which corresponds to all waste that is neither hazardous nor inert.

This sorting is performed through the use of suitable and appropriately positioned containers on each site.

**Results**

| (in tonnes)                   | Volumes of hazardous waste |       |       | Waste recovery rate |      |      |
|-------------------------------|----------------------------|-------|-------|---------------------|------|------|
|                               | 2021                       | 2020  | 2019  | 2021                | 2020 | 2019 |
| Refining (Support & Services) | 144                        | 255   | 102   | 73%                 | 59%  | 97%  |
| Rubis Terminal JV             | 3,032                      | 2,314 | 4,056 | 38%                 | 22%  | 38%  |
| • of which Group share        | 1,668                      | 1,273 | NA    | NA                  | NA   | NA   |

In 2021, volumes of reported hazardous waste related to the refining activity were down significantly compared with 2020. This significant change is mainly attributable to the fact that a significant volume of chemical products had to be destroyed in 2020 in the context of the dismantling of the Sulférox 17 unit, which had also generated 400 tonnes of non-hazardous waste (concrete, waterproofing, stainless steel, ferrous metals). Waste recycling consists of reusing petroleum sludge and other waste soiled by petroleum products as fuel or

another energy source. Oils are regenerated for reuse. Metals and metallic compounds are recycled or recovered.

Reported generation of hazardous waste at the Rubis Terminal JV's sites increased by 30% due to the integration of Tepsa in 2021. The increase in the waste recovery rate is attributable to additional efforts made at several sites. However, construction waste incorrectly identified during maintenance activities or operations further negatively affect this result.

**Plastic Odyssey : a round-the-world expedition to fight plastic pollution**

Rubis Énergie supports and sponsors the Plastic Odyssey project which plans to sail around the world on a ship that will be the ambassador for solutions to fight plastic pollution at sea.

The objectives of this expedition are to:

- raise awareness of plastic waste reduction and waste recycling, particularly in emerging countries;
- circulate know-how and technologies throughout the world;
- produce conferences, films and photo reports during the expedition.

Plastic Odyssey has developed open-source, low-cost plastic recycling technologies to treat waste generated on land before it ends up at sea. The aim of these machines is to develop economically the plastic waste treatment sector: to create jobs while fighting against pollution at the source.

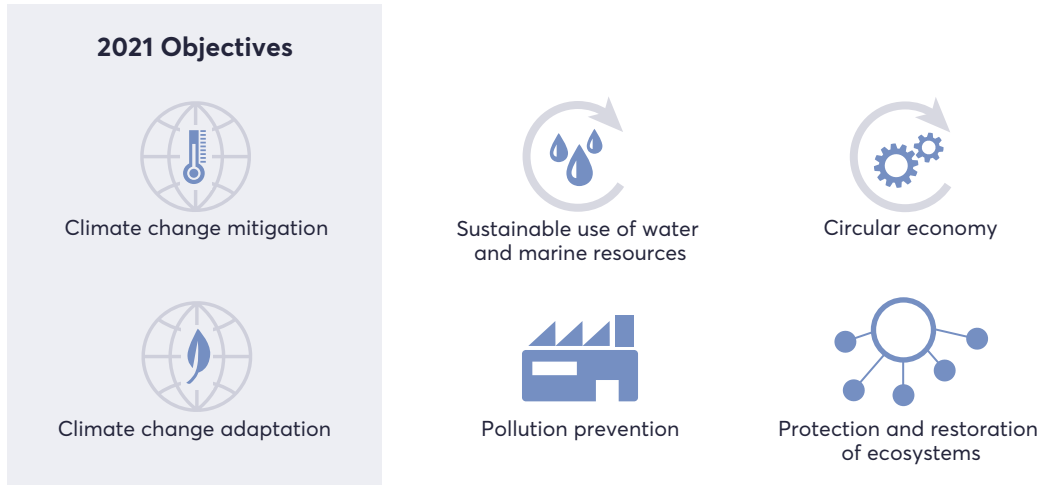
In order to test these solutions and share them in the countries most affected by pollution, these machines will be taken on board the MV Plastic Odyssey, a former 40-metre oceanographic research vessel, for a three-year expedition to Africa, South America and South-East Asia. This anti-pollution ambassador will promote solutions to drastically reduce waste production and build a more sustainable future.

## 4.2.2.4 European Green Taxonomy

### 4.2.2.4.1 PRESENTATION OF THE MAIN PRINCIPLES OF THE TAXONOMY REGULATION

The European Green Taxonomy, provided for by the EU Taxonomy Regulation 2020/852 of 18 June 2020, is a system for classifying economic activities considered as environmentally sustainable by the European Commission on the basis of scientific criteria. This regulation is the result of the action plan for sustainable finance launched in 2018 by the European Commission

in order to direct capital flows towards the activities that it has identified as priorities according to their ability to contribute to one of the following: six environmental objectives (see diagram below). An activity is considered “eligible” when it is described in the corresponding delegated regulations (concerning the two climate objectives, in Annexes I and II of Delegated Regulation EU 2021/2139 of 4 June 2021 published on 9 December 2021).



Then, to be considered sustainable within the meaning of the taxonomy, an “eligible” activity must be “aligned”. To do this, it must be demonstrated that the said activity meets the requirements set out in Article 3 of the Taxonomy Regulation:

- it makes a substantial contribution to one of the six environmental objectives, *i.e.* meets the technical criteria specified in the delegated regulations;
- it does not hinder the other five objectives (“Do No Significant Harm” principle); and
- it complies with minimum social standards.

For the first time for the 2021 financial year, in accordance with the Taxonomy Regulation and delegated regulations, Rubis SCA is required to publish the eligible portion of its activities (revenue, capital expenditure and operating expenditure) on the first two environmental objectives relating to climate change: mitigation and adaptation. The delegated regulations relating to the other four objectives, still under negotiation or preparation at the date of publication of this Universal Registration Document, are scheduled for 2022 and should enter into force 12 months after their publication (*i.e.*, a first publication in 2024 for the 2023 financial year).

In this context, a review of Rubis’ activities in the light of the European Green Taxonomy was carried out in order to determine the share of the Group’s activities eligible for the European Green Taxonomy. In accordance with the Taxonomy Regulation, the indicators to be published

relate to consolidated financial data. Consequently, the storage activities of the Rubis Terminal JV, an equity associate in Rubis SCA’s financial statements, are not included in Rubis’ taxonomy indicators.

### 4.2.2.4.2 TAXONOMY INDICATORS

The first assessment of Rubis’ eligible activities was carried out on the basis of a detailed analysis of its various consolidated activities with regard to the activities described in the taxonomy. This analysis was carried out jointly by the CSR and Finance teams (consolidation), with support from the HSE and Climate/New Energies teams. Rubis Énergie’s accounting plans were studied in order to establish an accounting methodology.

The Group has not identified any eligible revenue. Under the first two objectives of climate change mitigation and adaptation applicable from the 2021 financial year, the European Commission has prioritised the business sectors that have a major contribution to greenhouse gas emissions at European Union level. The retail and marketing of energy is not considered within the meaning of the taxonomy as having a substantial contribution with regard to these primary climate objectives and as a priority sector for the taxonomy. This is focused on low-carbon energy production activities.

Due to the absence of eligible revenue, the capital expenditure and operating expenditure related to the activities contributing to the revenue cannot be classified as eligible. The analysis of eligibility for capital

expenditure and operating expenditure was, therefore, focused on “individual measures”, which explains the low eligible amounts.

In addition, given the highly technical nature of the regulations, and the fact that the delegated regulation on the climate and the regulation clarifying Article 8 were published respectively on 9 and 10 December 2021, Rubis adopted a conservative position for the 2021 financial year, by excluding from eligible activities, and in particular from the numerator of the CapEx ratio, investments made in its facilities for the storage and distribution of fossil-based products (petroleum products, liquefied gases, bitumen). The Group will revise its valuation methodology and the resulting figures as necessary, depending on changes in regulations and their interpretation.

**Revenue**

**Definition of the indicator**

The eligible “revenue” ratio referred to in the Taxonomy Regulation is calculated by taking into account:

- **in the denominator:** net revenue, *i.e.*, “the amount resulting from the sale of products and the provision of services, net of sales discounts, value added tax and other taxes directly related to revenue”. The definition also refers to paragraph 82 (a) of IAS 1 and must, therefore, correspond to revenue presented in the income statement. Revenue does not include joint ventures (JVs) presented using the equity method, discontinued operations and reciprocal internal transactions;
- **in the numerator:** the share of net revenue associated with activities identified as eligible.

**Results**

Rubis Énergie’s main activity is the retail and marketing of fuels and other petroleum products to private individuals and professionals. Their NAF code is 4671Z: wholesale trade in fuel and related products, corresponding to NACE code 46.71 (“Wholesale of solid,

liquid and gaseous fuels and related products”). This NACE code is not mentioned among the codes of the Taxonomy’s various eligible activities.

**More broadly, Rubis Énergie’s Retail & Marketing activities, regardless of the products concerned, are not eligible for the taxonomy.** The eligible activities described in the Delegated Climate Regulation focus on the production (of energy, chemical products, etc.) and do not necessarily include all downstream or upstream activities in the value chain. Specifically, the distribution of certain products to private individuals or professionals, even if they are products otherwise identified as eligible (for example, biofuels) is excluded from the eligible activities.

The activities comprising the shipping of fuels and bitumen are excluded from the eligible activities for Rubis Énergie. Indeed, the regulation EU 2021/2139 expressly excludes the activities of fossil fuels transportation. The transportation of bitumen, which is not a fuel but a derivative of crude oil, is not directly referred to in the texts. However, for the sake of consistency with the taxonomy spirit and given the non-material nature of this activity, Rubis has treated this activity as fossil fuels transportation. Therefore, it is not included at this stage in eligible activities.

In addition to these activities, the activities of the SARA refinery were dealt with specifically. Its income-generating activities were also excluded, in particular because they mainly concern fuel production, which is strictly excluded from the taxonomy. Certain activities such as the capture of CO<sub>2</sub> by micro-algae or by the refinery stacks, which would come under category 3.2 “Other low-carbon manufacturing technologies”, are currently not included because these projects are in the study phase and do not generate any costs.

**No Rubis Énergie revenue-generating activity (Retail & Marketing and Support & Services) has, therefore, been identified as eligible for the European Green Taxonomy, leading Rubis Énergie to a ratio of revenue eligible for the European Green Taxonomy of 0%.**

| <i>Data as of 31/12/2021</i> | <b>Reported revenue</b><br><i>(in thousands of euros)</i> | <b>Eligible revenue</b> | <b>Revenue eligibility ratio</b> |
|------------------------------|-----------------------------------------------------------|-------------------------|----------------------------------|
| <b>TOTAL</b>                 | <b>4,589,446</b>                                          | <b>NOT MATERIAL</b>     | <b>0%</b>                        |

## Capital expenditure (CapEx)

### Definition of the indicator

The eligible “CapEx” ratio referred to in the Taxonomy Regulation is calculated by taking into account:

- **in the denominator:** capital expenditure including increases in property, plant and equipment and intangible assets and right-of-use assets for the year (before revaluation, impairment and depreciation and excluding changes in fair value) as well as increases related to business combinations. These are capital expenditures and increases in right-of-use assets covered by the following IFRS standards: IAS 16 “Property, plant and equipment”, IAS 38 “Intangible assets”, IFRS 16 “Leases”;
- **in the numerator:** capital expenditure:
  - in connection with an eligible activity, i.e. CapEx linked to assets or processes associated with a commercial economic activity eligible for the taxonomy,
  - in connection with assets or processes subject to a plan to develop the economic activities aligned with the taxonomy or to enable eligible economic activities to become aligned (hereinafter referred to as the “CapEx plan”), and
  - “individual” capital expenditures enabling the target activities to become low-carbon or leading to greenhouse gas reductions, including economic activities listed in the delegated regulations provided that these measures are implemented and operational within 18 months.

### Results

Due to the non-eligibility of its activities, Rubis’ eligible CapEx (i) do not include the CapEx directly related to its activities and (ii) only concerns the CapEx implemented under “individually sustainable measures”, as defined by

the Taxonomy Regulation, aimed at reducing greenhouse gas emissions. In order not to overestimate the eligible CapEx and in view of the outstanding questions of interpretation, Rubis has adopted a conservative position regarding the data relating to the 2021 financial year. The following expenses were, therefore, not included in “individual” capital expenditure:

- expenses relating to shipping and road transport dedicated to the transport of fossil fuels and bitumen; and
- expenses relating to work on logistics and distribution facilities for fossil-based products. Indeed, within the technical criteria for the “Adaptation to climate change” objective, there is a clear exclusion for these activities of buildings “intended for the extraction, storage, transport or manufacture of fossil fuels”.

This position may be reconsidered for the reporting on the 2022 financial year. However, it should be noted that as part of its Climate initiative, Rubis Énergie has undertaken work to improve the energy efficiency of its logistics facilities. In 2021, it also implemented a mission to assess the carbon reduction actions of its activities, the results of which will be known in 2022 and which will make it possible to confirm its carbon reduction trajectory (see section 4.2.2.4.3 Additional information).

With regard to capital expenditure related to individual measures, the review of Rubis Énergie’s activities, and in particular ongoing projects, made it possible to identify several activities giving rise to capital expenditure. **The share of capital expenditure eligible for the European Green Taxonomy is 2.6%** for the 2021 financial year out of a total of €235,875 thousand (this amount corresponds to the increases as well as the entries in the scope of consolidation included in the changes in scope of the year presented respectively in the notes 4.1.1, 4.1.2 and 4.3 of the notes to the Group’s consolidated financial statements). This concerns individual measures related to the activities listed in the table below.

| <b>Data as of 31/12/2021</b> | <b>CapEx</b><br><i>(in thousands of euros)</i> | <b>Eligible CapEx</b><br><i>(in thousands of euros)</i> | <b>Eligibility ratio</b> |
|------------------------------|------------------------------------------------|---------------------------------------------------------|--------------------------|
| <b>TOTAL</b>                 | <b>235,875</b>                                 | <b>6,180</b>                                            | <b>2.6%</b>              |

### Detail of individual measures giving rise to eligible CapEx\*

Activity 6.5 Transport by motorbikes, passenger cars and light commercial vehicles

*Purchase or long-term lease of low-emission light vehicles (hybrid, electric, etc.)*

Activity 7.7 Acquisition and ownership of buildings

*Purchase or long-term lease of administrative buildings or staff housing, with lower energy consumption (air conditioning)*

Activity 5.1 Construction, extension and operation of water collection, treatment and distribution networks

*Implementation of a seawater desalination unit at the SARA refinery, which enables the autonomous production of fresh and demineralised water for the refining process and any fire water needs*

Activity 7.3 Installation, maintenance and repair of energy efficiency equipment

*In particular in terms of lighting of buildings and the replacement of filament bulbs by LEDs with lower energy consumption*

Activity 7.6 Installation, maintenance and repair of renewable energy technologies

*Installation of photovoltaic systems on roofs for electricity production*

Activity 7.2 Renovation of existing buildings

*Renovation of office premises*

\* CapEx relating to logistics and distribution facilities for fossil fuels and bitumen are excluded.



**Operating expenses (OpEx)**

**Definition of the indicator**

The eligible “OpEx” ratio referred to in the Taxonomy Regulation is calculated by taking into account:

- **in the denominator:** direct non-capitalisable costs covering research and development (R&D), short-term leases, upkeep, maintenance and repair of assets, building renovation measures as well as any other expenses related to the daily maintenance of assets;
- **in the numerator:** operating expenses:
  - in connection with an aligned activity, i.e., OpEx linked to assets or processes associated with an economic activity eligible for the taxonomy,
  - in connection with activities being aligned, and
  - in connection with “individual” measures enabling the target activities to become low-carbon or leading to greenhouse gas reductions.

**Results**

Due to the non-eligibility of its activities, Rubis’ eligible OpEx (i) do not include OpEx directly related to its activities and (ii) only concerns OpEx implemented under “individually sustainable measures”, as defined by the Taxonomy Regulation. Rubis examined the definition of the denominator relating to operating expenses presented in point 1.1.3.2 of Annex I of Delegated Regulation 2021/2139 as well as the FAQs published by the European Commission on 11 February 2022 (question 11) specifying the eligible operating expenses. OpEx taxonomy, consisting of upkeep, repair and maintenance costs of assets, and non-capitalised research and development costs, are negligible. In accordance with the Taxonomy Regulation, as OpEx taxonomy is not material, the Group has not calculated the share of eligibility for this indicator.

**The share of operating expenses eligible for the European Green Taxonomy is considered non-material.**

| Data as of 31/12/2021 | Taxonomy OpEx | Taxonomy eligible OpEx | Eligibility ratio |
|-----------------------|---------------|------------------------|-------------------|
|                       | Not material  | Not material           | Exemption         |

**4.2.2.4.3 ADDITIONAL INFORMATION**

The oil and gas industry plays a key role in terms of access to energy, particularly in many of the regions where Rubis operates and where a large portion of the population does not have this access to energy. The need to reduce greenhouse gas emissions at the global level reflected in the European Green Taxonomy is well integrated by Rubis, which is investing in the energy transition and in the carbon reduction and diversification of its historical activities.

**Development of new activities in renewable energies**

In December 2021, Rubis announced the creation of a new division dedicated to the development of renewable or low-carbon energies. This division will house Photosol France, a photovoltaic energy producer, when the acquisition is finalised (first half-year 2022). It is important to note that the ratios presented above do not include the activity related to this announced acquisition of Photosol, which should have a material impact on Rubis’ taxonomy ratios (4.1 Electricity production using solar photovoltaic technology and 7.6 Installation, maintenance and repair of renewable energy technologies). In the medium term, this activity should represent 25% of the Group’s gross operating income.

In addition, in June 2021, the Group acquired an 18.5% stake in HDF Energy (hydrogen-electricity) as part of a strategic partnership. Due to the nature of the transaction (minority interest through the acquisition of shares for an amount of €78.6 million), it cannot be taken into account in the CapEx as defined in the taxonomy, although it corresponds to an eligible activity (activity 4.1 Electricity production using solar photovoltaic technology): the power plants developed aim to provide continuous or on-demand electricity from renewable energies (wind or solar), combined with high-power fuel cells to remedy the intermittent problems of renewable energies.

Since 2017, Rubis has been working with HDF Energy on the West Guiana Power Plant (CEOG) project, in which SARA holds a 30% stake. This is an innovative power plant, consisting of photovoltaic panels, batteries and hydrogen storage produced using electrolyzers. From the start-up of its operations scheduled for mid-2024, it will provide the equivalent of 10,000 households with stable, guaranteed and non-polluting electricity. A similar project was launched in Barbados. It will help the Barbadian State achieve its target of 100% renewable energy by 2030.

In general, the development method of these projects, usually a JV, will not allow them to be counted in the taxonomy indicators and, therefore, to value the Group's diversification towards less carbon-intensive activities, including when the activities are eligible or even aligned.

### Virtuous investment spending

Alongside its taxonomy reporting, for the first time in 2021, Rubis Énergie defined and implemented **its own reference framework of CapEx identified as virtuous in terms of their contribution to the fight against climate change. These capital expenditures are outside the scope of the European Green Taxonomy.** The main criteria used to identify a virtuous CapEx from an environmental point of view are decarbonation (reduction of CO<sub>2</sub> emitted) and the ability to promote the energy transition. While these expenses represent a limited amount in 2021 (less than 1% of total investments), they are expected to show strong growth in 2022 and 2023.

Among these CapEx that are virtuous but not eligible at this stage, we can note solarisation projects (facilities for the production of electricity from photovoltaic systems, with or without batteries) on the roofs of buildings or service stations, which are not included at this stage in the eligible CapEx (see section 4.2.2.4.4, paragraph CapEx). The electricity produced, consumed by users or resold, not only reduces CO<sub>2</sub> emissions, but also achieves savings in electricity consumption. For example, as of 31 December 2021, around 10 buildings had been solarised.

A more detailed presentation of the operating actions implemented to control and reduce the carbon footprint of the Group's activities and to diversify its activities can be found in section 4.3 "Combating climate change" of this chapter.

### Rubis Terminal JV

The Rubis Terminal JV specialises in the storage and handling of bulk liquid and liquefied products, such as fuels, chemical and agrifood products. It has been consolidated using the **equity method in its financial statements since 30 April 2020** and is 55% owned by Rubis SCA. The Rubis Terminal JV was analysed as a whole, although it is accounted for under the equity

method in Rubis' financial statements, given that the JV is currently included in the Group's Non-Financial Information Statement. In this context, a review of the activities of the Rubis Terminal JV in the light of the European Green Taxonomy was carried out in order to determine the share of the company's activities eligible for the European Green Taxonomy.

**No revenue-generating activity of the Rubis Terminal JV has been identified as eligible for the European GreenTaxonomy,** given the partial and specific consideration of storage activities within the Delegated Climate Regulation. The taxonomy does not necessarily include all the activities constituting the complete production chain of the finished product, which alone may be eligible. The potentially eligible activity of the Rubis Terminal JV would have been the storage of raw materials for the production of biofuels or other products and energy. However, after a more detailed study of the texts and exchanges with the teams of the Rubis Terminal JV, it became clear that storage activities not explicitly described in the texts of the European Green Taxonomy are not eligible activities. Discussions with professional storage organisations are underway to clarify the role of storage activities.

It is important to highlight the essential contribution of the Rubis Terminal JV in the value chain of the following products, which are eligible for the taxonomy, thanks to its storage activity for the manufacturing industry:

- chemical products storage activity: this represents **37%** of the revenue of the Rubis Terminal JV as of 31 December 2021, with these products then being used in various industries (3.11 carbon black activity, 3.16 nitric acid activity, 3.17 basic plastics activity as defined in Delegated Regulation 2021/2139);
- energy and biofuel storage activity: the biofuel storage activity (activity 4.13 as defined in Delegated Regulation 2021/2139) represented **10%** of the revenue of the Rubis Terminal JV as of 31 December 2021;
- blending and rebalancing activity allowing the resale of processed products: the Rubis Terminal JV is involved, in particular, in blends that make it possible to include a portion of regulatory biofuel in the fuels sold (activity 4.13 of Delegated Regulation 2021/2139).

## 4.2.3 Operating in a safe environment /NFIS/

Due to the nature of their activities, the safety of operations is a constant concern for Rubis Énergie's and the Rubis Terminal JV's safety teams. **Rubis Énergie operates 16 industrial sites that are classified as Seveso sites (high and low threshold, including a refinery) in the European Union, as well as 46 similar sites located outside the European Union (petroleum or chemical product storage sites and LPG cylinder filling plants).** As of the date of this document, the Rubis Terminal JV operates 27 classified industrial sites (excluding Turkey, which was removed from the scope in January 2022).

The Group's HSE teams are committed to a continuous process aimed at improving measures and procedures relating to the security of property and the safety of people, particularly employees but also external service providers, customers and local residents. **Strict**

**industrial health and safety standards are applied by all Group subsidiaries.** Efforts are focused on the safety of the facilities, so as to prevent major accidents, and on personal safety, by preventing workstation accidents and the safety of customers and local residents from being compromised.

The Group continues to invest regularly to upgrade its facilities to comply with the strictest environmental and safety standards and to guarantee that people and their environment are protected (air, water, soil and urban areas located near its facilities). These investments guarantee the reliability of its operations and, as a result, the Group's competitiveness. In 2021, they amounted to €133 million for Rubis Énergie (compared with €131 million in 2020). The Rubis Terminal JV invested €27 million in 2021.

### What is a Seveso site?

Generally, all industrial or agricultural facilities liable to create risks or cause pollution or nuisances for local residents are qualified as installations classified for the protection of the environment (ICPE). Some of these ICPEs are Seveso classified since their operation in France is subject to authorisation by the prefect. Indeed, when an industrial site handles hazardous products, an accident can quickly have serious consequences.

Following an industrial accident that occurred in 1976 at a chemical plant in Italy, the European public authorities adopted a directive known as the Seveso Directive, named after the town near the plant where the accident occurred, to prevent major industrial accidents. The European Seveso Directive, which has been amended three times since it was adopted in 1982, classifies industrial facilities according to the level of danger they represent in case of an accident. The classification is based on the quantity of hazardous products stored at a "high threshold" or "low threshold" Seveso site. The prevention measures to be implemented by operators are adapted to the type of site and are based on a regularly updated hazard study.

### 4.2.3.1 Operational safety /NFIS/



Most of Rubis Énergie's and the Rubis Terminal JV's facilities in France and the rest of Europe (storage sites and LPG cylinder filling plants) are subject to the Seveso regulation and consequently must comply with very strict environmental protection and industrial safety standards (regular risk assessments, adoption of measures to prevent and, where necessary, manage the consequences of potential accidents). These standards are being phased in gradually by non-European subsidiaries while taking into account the constraints of the local environment.

### RISKS

Risk mapping is performed by the subsidiaries' Management with the support of the heads of Retail & Marketing, industrial facilities and of the shipping business (see chapter 3, section 3.2.3.2).

With regard to operational safety, the main risk is the occurrence of a major accident in industrial or distribution facilities (service stations), including an explosion or fire that could cause damage to people, the environment and/or property, etc.

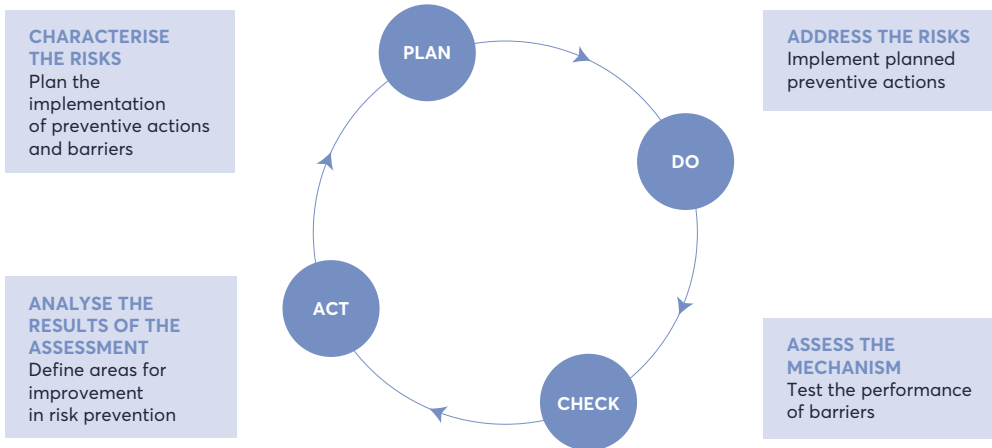
### MEASURES TO LIMIT INDUSTRIAL RISKS AND GUARANTEE OPERATIONAL SAFETY

In order to reduce the industrial risks inherent in its activities (regardless of whether they are subject to European regulations) and in accordance with the "zero major accidents" target the Group has set for itself, QHSE teams work on the following factors.

**Improving preventive maintenance of facilities and employee’s risk perception**

Rubis Énergie and the Rubis Terminal JV continued to roll out their respective preventive facility maintenance tools (computer assisted maintenance management). Once the relevant information has been loaded into the database, these systems allow monitoring and preventive maintenance work to be planned. Its other functions are to catalogue all past maintenance operations so as to create a servicing history, anticipate spare parts requirements, assess maintenance costs in connection with the management of machinery equipment, and prepare budget estimates.

In addition, Rubis Énergie is gradually involving its employees in a continuous effort to improve the safety of facilities by respecting the rule **Plan – Do – Check – Act** (see diagram below).



Moreover, to improve understanding of the systems and the assessment of the risks tied to Seveso facilities, the Rubis Terminal JV has also developed Piping and Instrument Diagrams (PID). PIDs are a system used to digitally catalogue a site’s pipes, tanks and pumps and to harmonise disparate existing blueprints by replacing them with a single reliable plan that can be duplicated on all sites.

**Use of lesson learned procedures**

The organisational arrangements of these procedures vary depending on the activities at issue.

**Rubis Énergie** uses its extranet to circulate to all its subsidiaries a document base that includes lessons learned. Recommendations can then be made after analysing accidents and can include adapting organisational measures, updating risk prevention procedures, reinforcing employee training activities, facilities modifications or improving equipment monitoring.

The procedure for reporting incidents, near misses and accidents by subsidiaries, which gives rise to lessons learned, is an excellent indicator of the safety culture prevailing in the various entities. It is also an important aspect of the continuous improvement process. For example, in 2021 Rubis Énergie was able to circulate to all subsidiaries more than 20 lessons learned reports

detailing the description, consequences and main causes of each incident and the main recommendations to be put in place to prevent such incidents from happening again. These reports covered a wide variety of areas, including the inspection of liquefied gas cylinders before filling, securing containers on trailers, works at service stations, loading tank trucks at depots, fuel deliveries to customers, etc.

The **Rubis Terminal JV** has developed safety-sharing software (Rubis Terminal Operational Platform) to facilitate and encourage the collection and exchange of safety-related information. This interface collates incident reports produced by each terminal and comes with a lessons learned management module and a report module and dashboard. It is used by local QHSE teams and promotes interactions between sites in view of limiting the repetition of risky events.

**Prevent and control technological risks: the preventive safety mechanism at facilities**

Prevention of technological risks is ensured through regular inspections of the Group’s sites and subsidiaries by the industrial and Technical Departments of Rubis Énergie and the Rubis Terminal JV. They are detailed in reports prepared in consultation with the heads of the relevant facilities and the heads of the relevant subsidiaries in order to analyse potential anomalies and/or shortcomings and to take steps to remedy them.

In addition to inspections and lessons learned, each entity implements preventive measures that are appropriate for its own business, including:

- **internal inspection programmes** for all liquefied gas and fuel bulk storage tanks, which are generally scheduled every 10 years;
- **installation and maintenance of safety equipment** such as gauges, level alarms, fire defenses, gas detection systems, etc.;
- **systematic verification** that all substances stored, whether existing or new, have been authorised in advance by an operating permit if required;
- **systematic analysis and management of risks identified in the Material Safety Data Sheet (MSDS) and systematic training of staff** on the handling of potentially hazardous products;
- pursuant to Seveso regulations, **a procedure to prevent major accidents** at French facilities involving hazardous substances, and supplemented by "Instrumented Risk Control Measures" (IRCMs);
- **periodic inspection of fire-fighting systems** and regular updating of contingency plans in consultation with local authorities. In addition, these facilities are regularly tested through exercises that simulate potential accident conditions as closely as possible.

Should a major event occur despite the implementation of these rigorous preventive measures, arrangements have been made for:

- **establishing a crisis management organisation** that can be triggered rapidly if there is a major event. For example, the relevant high-risk facilities have emergency response plans that aim to bring incidents under control as quickly as possible using local resources so as to guarantee the best possible protection of people and property. These plans are combined with 24/7 on-call crisis management procedures that may be activated depending on the severity of the event. Lastly, some subsidiaries organise regular training sessions on crisis communications through accident simulation exercises, which allows them to test pre-established communications protocols;
- **the option to obtain assistance from specialist companies.** For example, Rubis Énergie has partnered with Oil Spill Response Ltd to receive assistance in the event of maritime pollution at its fuel depots. Rubis

Énergie also partners with professional bodies such as GESIP (Groupe d'Étude de Sécurité des Industries Pétrolières et Chimiques – Group for Safety Research in the Petroleum and Chemical Industries), the Joint Inspection Group (JIG) and the International Air Transport Association (IATA), which are expert organisations in aviation refueling and provide general operational, training and safety support.

The Rubis Terminal JV's Seveso-type storage sites in question possess both internal and external resources for responding to pollution accidents. For example, specialised companies are appointed to manage any river spills that could be carried along by the current.

## RESULTS

In 2021, in line with the target set by the Group, no major accidents occurred in the framework of Rubis Énergie's and the Rubis Terminal JV's activities.

In addition to the constant concern of preventing major industrial accidents, the Group also continues to make efforts to reduce the occurrence of more minor industrial accidents to the extent possible.

### 4.2.3.2 Personal safety /NFIS/



Personal safety is a direct result of operational safety. Rubis is just as attentive to workplace safety (section 4.2.3.2.1) as it is to the safety of customers and local residents (section 4.2.3.2.2). **The Group's objective is to have no fatalities at facilities operated by Group subsidiaries, including the Rubis Terminal JV, and to reduce as far as possible the number of accidents** that are liable to result in sick leave for both subsidiary personnel and outside contractors. With regard to road traffic accidents (particularly on the African continent, where the accident rate is high), each subsidiary is responsible for implementing the preventive instructions and training plans needed to reduce the rate of accidents recorded as far as possible, depending on local constraints.

4.2.3.2.1 OCCUPATIONAL HEALTH AND SAFETY /NFIS/



A proactive occupational health and safety policy has been implemented. It covers both preventing occupational accidents and preventing occupational and non-occupational illnesses.

**Risks**

Beyond the generic risks inherent in any industrial activity, Rubis' activities carry more specific risks in terms of occupational health and safety which are particular tied to:

- the intrinsic properties of products being handled (hazardous materials); and
- transport (road safety): each year vehicles transporting products cover many kilometers.

Each Group entity endeavors to offer the safest working conditions to its employees and to service providers working on its sites.

**Measures taken**

Rubis' Code of Ethics sets out a general framework for the Group's safety culture, which requires all employees to act responsibly when performing their duties, to comply with the health, safety and environmental protection procedures on site, and to pay particular attention to compliance with these rules by all parties (colleagues, suppliers, external service providers, etc.). On this basis, a quality health, safety and environmental (QHSE) policy has been prepared by Rubis Énergie and the Rubis Terminal JV to protect the physical integrity of individuals and to minimise the impacts of any major accidents.

Since 2015, variable compensation for Group's Management Board includes a criterion relating to changes in the accident rate (rate of frequency of occupational accidents per million hours worked), underscoring its commitment and involvement in safety issues.

**Occupational accidents and operator safety**

To guarantee the maximum level of safety for operators at Group sites, each entity is responsible for holding training sessions for external operators on the risks generated by the facilities and the products handled within such facilities. For example, Rubis Énergie has set itself the **additional objective of maintaining a level of training that will enable it to maintain the HSE performance level of its employees.**

The Rubis Terminal JV, whose operational teams already receive training on the subject, achieved a **rate of 100% of employees at the head offices in each country who attended an HSE risk awareness training course, which is also part of the training for all new hires.**

Moreover, prior to working in a facility, each external service provider must also approve a safety plan (sometimes called a prevention plan or safety protocol) describing the risks associated with the work, safety instructions and emergency instructions.

**The objective is for there to be no fatalities and to reduce to the extent possible the number of accidents likely to result in sick leave, with respect to both subsidiaries' personnel and external service providers.**

**Occupational illnesses and health**

The Group pays close attention to risks linked to occupational illnesses and, for several years now, has offered ergonomic training to employees in at-risk positions.

Regarding other health risk factors, exposure measurement campaigns are conducted, notably by the SARA refinery, regarding chemical products, noises and vibrations, Legionella and asbestos.

Regarding non-occupational illnesses, the Group is present in some countries experiencing pandemics. Aware of the role that companies can play in preventing these health hazards, all subsidiaries have implemented measures to combat the Covid-19 pandemic. In addition, awareness-raising and assistance programmes have been developed in some subsidiaries, for example in the context of the fight against AIDS (South Africa), the Ebola epidemic, malaria (Nigeria), the plague (Madagascar), cholera (Haiti) and chikungunya (the Caribbean).

Lastly, private health coverage is taken out for employees to enable them to access healthcare (see section 4.3.3.2).

**Road safety**

In the area of road safety, the Group is constantly seeking to improve outcomes in terms of road accidents associated with its activities, and in particular those of Rubis Énergie and its subsidiaries. In addition to the application of the regulations applicable to the transportation of hazardous materials, additional measures are taken concerning road haulage. To avoid traffic accidents, certain of Rubis Énergie's subsidiaries have stepped up their road risk prevention programmes and give instructions that take local constraints into account, such as no night driving in certain countries and/or random alcohol or drug testing.

**Defensive driving** programmes have been introduced in countries where driving risk is heightened due to driving habits, distances travelled, poor quality road infrastructure or the specificities of the product being transported. In 2021, 65% of drivers (83% of employee drivers and 58% of external drivers) had been trained.

Furthermore, measures have been taken to modernise equipment (vehicle fleets), notably in Haiti where, in 2018, a five-year action plan in the amount of approximately US\$17 million was put in place to replace 70 tank trucks belonging to carriers working for Dinasa. Some subsidiaries have rolled out **on-board electronic** assistance (France, Switzerland, and Portugal) and tracking systems (Nigeria, Bermuda, Jamaica, South Africa and Madagascar).

**Training as a means of preventing risks**

Given the risks associated with its activities, the Group invests in training its employees on health, safety and environmental issues. Detailed data is presented section 4.3.2.

**Results**

**Workplace accidents**

The number of workplace accidents recorded by the subsidiaries’ human resources departments (including the Rubis Terminal JV) decreased sharply compared with the previous year (35 in 2021, compared to 41 in 2020). The efforts made by the operating subsidiaries in the area of health and safety over the past several years, by raising employees’ awareness of the risks associated

with their activities (see section 4.4.2) and by improving QHSE procedures (see section 4.2), have gradually and significantly reduced the workplace accident frequency rate. The rate has fallen by more than 61% since 2015 at Rubis Énergie (99 in 2015, compared to 4 in 2021, per million hours worked) and by 50% at the Rubis Terminal JV (18.3 in 2015, compared to 9 in 2021).

While the change in this frequency rate is a key monitoring indicator for the Group, the teams work hard to ensure all accidents are reported, wherever they occur. The Group thus strives to have reporting that is as complete as that is required by European regulations. In addition to the analysis of the change in frequency rate, the quality of reporting, which can lead to upward changes, is thus also a key indicator of safety culture.

|                               | Number of occupational accidents with sick leave > 1 day* |           |           | Of which number of fatalities |          |          | Frequency rate of occupational accidents with sick leave (per 1 million hours worked)* |            |            | Number of occupational illnesses |          |          | Instances of total and irreversible work disability |          |          |
|-------------------------------|-----------------------------------------------------------|-----------|-----------|-------------------------------|----------|----------|----------------------------------------------------------------------------------------|------------|------------|----------------------------------|----------|----------|-----------------------------------------------------|----------|----------|
|                               | 2021                                                      | 2020      | 2019      | 2021                          | 2020     | 2019     | 2021                                                                                   | 2020       | 2019       | 2021                             | 2020     | 2019     | 2021                                                | 2020     | 2019     |
| Rubis SCA/Rubis Patrimoine    | 0                                                         | 1         | 0         | 0                             | 0        | 0        | 0                                                                                      | 24.3       | 0          | 0                                | 0        | 0        | 0                                                   | 0        | 0        |
| Rubis Énergie                 | 27                                                        | 31        | 30        | 1                             | 0        | 1        | 4                                                                                      | 5.3        | 4.7        | 1                                | 0        | 3        | 2                                                   | 1        | 0        |
| <b>TOTAL</b>                  | <b>27</b>                                                 | <b>32</b> | <b>30</b> | <b>1</b>                      | <b>0</b> | <b>1</b> | <b>4</b>                                                                               | <b>4.9</b> | <b>4.5</b> | <b>1</b>                         | <b>0</b> | <b>3</b> | <b>2</b>                                            | <b>1</b> | <b>0</b> |
| Rubis Terminal JV             | 8                                                         | 9         | 12        | 0                             | 0        | 0        | 9                                                                                      | 11.9       | 15.6       | 1                                | 0        | 0        | 0                                                   | 0        | 0        |
| <b>TOTAL INCLUDING THE JV</b> | <b>35</b>                                                 | <b>41</b> | <b>42</b> | <b>1</b>                      | <b>0</b> | <b>1</b> | <b>4.6</b>                                                                             | <b>5.5</b> | <b>5.8</b> | <b>2</b>                         | <b>0</b> | <b>3</b> | <b>2</b>                                            | <b>1</b> | <b>0</b> |

\* Including commuting accidents for French subsidiaries. Commencing in 2022, the indicators "accidents with sick leave >1 day" and "frequency rate of occupational accidents with sick leave" will no longer include the commuting accidents accounted for by French entities, even if they remain considered as being occupational accidents under the declarations made to health insurance funds in accordance with French regulations. Indeed, these accidents are accounted for as occupational accidents in only a small number of countries and the HSE measures defined and implemented by Group entities relate above all else to preventing accidents that take place during employees’ working hours. It should be noted that travel carried out in connection with an employee’s activity during their working hours remains included in the accounting for occupational accidents (itinerant employees, drivers, etc.).

In 2021, four commuting accidents reported by entities within the Rubis Énergie scope resulted in sick leave lasting more than one day. If the frequency rate is recalculated by excluding these commuting accidents, the frequency rate stands at 4 for Rubis Énergie and 4 for Rubis Énergie and Rubis SCA/Patrimoine.

Unfortunately, one fatal accident occurred in 2021, in Nigeria, where a driver was killed during the attempted theft of his truck.

Other occupational accidents leading to sick leave of more than one day resulted from slips and low-level falls, handling (LPG cylinders, in particular) or minor injuries (cuts, burns). Due to these minor accidents, the gravity rate (measured in terms of number of days of absence due to an occupational accident) of occupational accidents decreased in 2021 compared to 2020: 0.06 vs 0.10 (0.08 vs 0.12 if including the Rubis Terminal JV).

The absenteeism rate resulting from workplace accidents and illnesses is still very low across the Group as a whole, standing at 0.06% in 2021 (0.10% including the Rubis Terminal JV).

**Accidents involving external providers**

Monitoring of accidents occurring at Group sites and involving external providers has also been put in place: 20 accidents were reported by the subsidiaries in 2021 (compared to 32 in 2020). Unfortunately, two external providers died in 2021 at Rubis Énergie: one death involved an external driver in Haiti who was hit by two stray bullets during his delivery run and the other death involved an external provider who was carrying out repair work in the tank of a truck (explosion during soldering).

**ABSENCE DUE TO OCCUPATIONAL ACCIDENTS AND OCCUPATIONAL ILLNESS\***

|                                                       | 2021         | 2020         | 2019         |
|-------------------------------------------------------|--------------|--------------|--------------|
| Rubis SCA/Rubis Patrimoine                            | 0%           | 0.18%        | 0%           |
| Rubis Énergie (Retail & Marketing/Support & Services) | 0.07%        | 0.09%        | 0.11%        |
| <b>TOTAL</b>                                          | <b>0.06%</b> | <b>0.09%</b> | <b>NA</b>    |
| Rubis Terminal JV                                     | 0.35%        | 0.22%        | 0.53%        |
| <b>TOTAL INCLUDING THE JV</b>                         | <b>0.10%</b> | <b>0.15%</b> | <b>0.15%</b> |

\* Days lost as a percentage of the total number of days worked per annum.

**Workplace illness and health**

One occupational illness at the Rubis Terminal JV was reported in 2021. This resulted in an increase in the total percentage of absence, although the percentage of absence due to occupational accidents decreased by 23%.

**4.2.3.2.2 PROTECTING THE HEALTH AND SAFETY OF LOCAL RESIDENTS AND CUSTOMERS /NFIS/**



The Group's subsidiaries place particular importance on the health and safety of local residents and customers.

**Risks**

When local residents live or carry out an activity within the immediate proximity of the Group's sites, they can be exposed to any industrial risks that may occur. While most Seveso industrial sites are not located in urban areas and are only accessible to authorised persons, service stations, which are accessible to the public, are often located in urban or suburban areas. However, the risk regarding service stations is lower because the quantities of products stored there are limited.

**Measures taken**

All the measures described in the section on operational safety also protect the health and safety of local residents and customers. Depending on the sector in which the subsidiaries operate and their customers' specific expectations, subsidiaries take various initiatives:

- a **demanding risk-prevention policy** is in place in all subsidiaries, to protect all persons who are liable to be exposed to risks associated with the handling of stored or distributed products. This policy, which gives rise to substantial internal prevention and control systems, is described in section 4.2.3, section 4.4.2 and in chapter 3, section 3.1;
- **Seveso regulations**, which are extremely stringent with respect to health and safety obligations, are complied with by relevant European sites;
- several subsidiaries have obtained **ISO 9001 and 14001 certifications**, others are in the process of obtaining certification (see section 4.2.1.2). Recognition of this nature attests to commitments made regarding the health and safety of individuals and respect for the environment;
- a **preventive maintenance and facility compliance programme** is implemented in service stations.

The quality of the customer relationship is a key element of the subsidiaries' strategy but also a critical piece of information about consumer health and safety. The resulting initiatives vary depending on the type of customer.

**Results**

**Vitogaz France has had NF Service Relation Client (NF345) certification since 2015.** Revised in 2018, NF Service Relation Client certification is based on international standards ISO 18295-1 & 2. A guide to best practices in **customer relationship management**, it takes **customer expectations** into account and aims to guarantee constant improvements to service quality. For Vitogaz France, this **quest for excellence in customer experience** seeks to establish a long-lasting commercial relationship, deliver quality service over time, ensure that information provided is complete and clear, and to promptly meet its commitments.



## 4.3 Fighting against climate change /NFIS/



**The Group recognises the importance and urgency of the fight against climate change and is well aware of the challenges facing its sector in terms of energy transition. The oil and gas sector plays a key role in energy access, and energy is essential to meeting people's basic needs (transportation, heating, keeping cool, lighting, cooking) and supporting their development. Nevertheless, even today, a large proportion of the population in many of the regions in which Rubis operates (Africa in particular) is deprived of access to energy.**

The changing expectations of society and the need to reduce greenhouse gas emissions worldwide are thus leading the Group to strike the right balance by taking into account:

- on the one hand, the need to contribute to the fight against climate change by reducing the CO<sub>2</sub> emissions tied to its activities; and
- on the other hand, the expectations of those who want access to affordable and reliable energy so they can meet their essential needs and the social-economic impacts of energy transition. Rubis therefore has a role to play in ensuring that this transition is as just as possible.

The CSR Roadmap, Think Tomorrow 2022-2025, published by the Group in September 2021 includes the Group's climate objectives (see section 4.3.4).

This section is structured in accordance with the recommendations of the Task Force on Climate-Related Finance Disclosures (TCFD) (see correspondence table at the end of this section, 4.3.5).

### 4.3.1 Governance

#### Management's role

Rubis has set up a structured governance system involving all levels of management to ensure that these climate challenges are fully incorporated into the Group's strategy.

The position of Managing Director in charge of New Energies, CSR and Communication was created at Rubis SCA. The Managing Director is a member of the Group's Management Committee and is responsible for these issues.

The Managing Director also chairs the Climate Committee, which met four times in 2021. This Committee is made up of Rubis' CSR Director & Chief Compliance Officer, Rubis Énergie's General Management and its Finance, CSR, HSE and Risk-Resources Directors (Rubis Énergie is the main contributor to the Group's carbon emissions), and a representative of the Rubis Terminal JV. Rubis Énergie's Climate & New Energy team, which was created in 2020, provides input to the Climate Committee and coordinates the operational efforts made by all the Group's subsidiaries. The Committee's key role is to:

- monitor the Climate action plan, which is based around the three pillars, "measure, reduce, contribute to carbon neutrality";
- monitor changes in the carbon footprint and the avenues to reduce it; and
- propose solutions for the transition to low-carbon growth in the distribution of energy products.

The principal players in this transition are trained in carbon accounting techniques and climate challenges. For example, in October 2021, Managers and certain key functions at Rubis Énergie participated in climate training organised by IFP Énergies Nouvelles.

#### Monitoring by the Supervisory Board

Rubis SCA's Supervisory Board is responsible for monitoring of the Group's climate strategy and performance. In the framework of its work on this subject, the Supervisory Board relies on its specialised Committee, the Accounts and Risk Monitoring Committee. At meetings held in March and September 2021, the Committee examined the Group's current climate challenges, including a review of the presentation of the climate risk factor included in the risk factors published by the Group, the presentation of CO<sub>2</sub> emission reduction targets, and a progress report on the work carried out in respect of the European taxonomy on "adaptation to climate change" and "mitigating climate change" objectives. The Supervisory Board was also informed about Rubis' strategy for developing in the area of renewable energies (acquisition of a stake in HDF Energy, acquisition of Photosol) and about the launch of an assessment of measures for decarbonising Rubis' activities that was commenced in 2021.

The importance the Group attaches to climate issues is reflected in, among other things, the inclusion since financial year 2019 of an energy efficiency performance criterion that is considered when allocating annual variable compensation to the Managing Partners. This criterion is based on meeting targets that aim to improve the carbon intensity (operational efficiency) of the Retail & Marketing and Support & Services activities (Rubis Énergie). The satisfaction of this criterion is verified by the Group's Compensation and Appointments Committee each year and is submitted to Annual Shareholders' Meetings for approval.

## 4.3.2 Strategy

Today, Rubis has undertaken to further incorporate energy transition challenges into its strategy. Although there are many avenues to be explored, significant technological, societal and economic challenges remain to be met in relation to reducing the proportion of fossil fuels in the energy mix and making less carbon-intensive energies available to all. In order for these solutions to be successful and drive progress, they must be adapted to the specific characteristics of each of our regions. Lastly, to be sustainable, growth must also be inclusive. It is therefore essential that the policies implemented to promote the transition to a low-emission economy that is resilient to climate change have a positive social impact.

In this context, in order to move concretely towards growth that is less dependent on fossil fuels, Rubis has identified as the **main pillars of its climate strategy**:

- **decarbonising its historical activities** (emissions tied to operations): objective of reducing carbon emissions from operations by 20% by 2030 (2019 baseline, scopes 1 & 2, Rubis Énergie scope representing 100% of the Group's consolidated revenues as of 31 December 2021) was increased to -30% based on an in-depth study of decarbonation levers;
- **diversification of its Retail & Marketing activities** (carbon intensity of products sold) around three focus areas: mobility, biofuel offering and hybrid solutions offering;
- **development of new activities in renewables**: in 2021, the Group acquired an 18.5% stake holding in HDF Energy (hydrogen-electricity) and announced the acquisition of Photosol (producer of solar energy). Rubis plans to continue these developments and announced the creation of a new branch of activities dedicated to renewable or low-carbon energies.

These strategic pillars are discussed in section 4.3.3.2.

Adapting the Group by reducing the carbon footprint of its activities and diversifying its offering is a key factor in continuing sustainable growth and responding to

climate risks (regulatory developments, such as the implementation of carbon taxes, physical risks tied to the effects of climate change).

Climate challenges present opportunities for Rubis Énergie and the Rubis Terminal JV to develop new offerings and products to aid in energy transition by adapting to the needs and on-the-ground realities of each region in which the Group operates. Indeed, in line with international climate agreements, including the 2015 Paris Agreement, although the fight against climate change is a global challenge and a shared responsibility, transition issues differ depending on geographic area.

Rubis is already directly involved in innovating and rolling out low-carbon solutions (synthetic diesel, green hydrogen, CO<sub>2</sub> capture by algae, biological carbon sinks), all while developing training and employment and improving the local and global environmental footprint.

Rubis is currently designing a methodology for defining an internal carbon price (with an objective for implementation in all subsidiaries falling within Rubis Énergie's scope by 2023) to assist with making investment decisions.

The Group's CSR Roadmap, Think Tomorrow 2022-2025, published in September 2021 includes the Group's climate objectives (see section 4.3.4).

At this stage, Rubis has not committed to achieving carbon neutrality. Indeed, achieving this objective would require Rubis to have massive recourse to measures contributing to global carbon neutrality (offsetting). While Rubis does not rule out the measured use of such *ad hoc* actions in well-defined contexts to contribute to global carbon neutrality, it does not wish to base its climate strategy on this mechanism. The Group seeks above all to implement measures to reduce its emissions and diversify its activities. The few projects implemented that contribute to global carbon neutrality (offsetting) are selected with the greatest care, notably by taking their co-benefits into account, so that those projects fit with the Group's overall CSR approach.

## 4.3.3 Risk management

### 4.3.3.1 Description of Risks

Climate challenges are included in the Group's risk analysis processes, and its risk mapping work in particular, which contains a dedicated section on the issue. Therefore, each year, every business unit assesses its exposure to climate risks.

The climate risks to which Rubis, and more specifically Rubis Énergie, are exposed are described in greater detail in a dedicated risk factor in chapter 3, section 3.1.2.2. These risks are grouped into two main categories: physical risks (vulnerability of facilities to natural hazards, impact of temperature variations on product sales in the most exposed areas, Europe in particular) and transition risk (changes in the regulatory environment, particularly in Europe with the European Union's Fit for 55 programme; stakeholder expectations). It should be noted that 25% of emissions are tied to business units within EU countries (30% of scopes 1 and 2 and 24% of emissions tied to volumes of products sold), where regulations pertaining to energy transition are the most advanced.

These risks are also described in the Group's response to the CDP Climate Change 2021 questionnaire accessible on the CDP's website.

Climate risk does not have the same degree of materiality for Rubis Énergie and for the Rubis Terminal JV due to the different nature of their activities. Although it is only present in Europe, the Rubis Terminal JV's main activity is to provide storage capacity for bulk liquid products for third parties (fuels and heating fuels as well as biofuels, chemical products and agri-food products) and, more marginally, it distributes small volumes of fuels.

In order to enhance the consideration of climate risks in its decision-making process, Rubis is currently working to develop a methodology for defining an internal carbon price (with an objective for use in all subsidiaries falling within Rubis Énergie's scope by 2023). This tool will help management to better incorporate climate risks and challenges in investment projects (external or organic growth) presented to it.

### 4.3.3.2 Carbon footprint management measures

The operational measures taken by the Group to control and reduce the carbon footprint related to its activities, and thereby strengthen its climate resilience seek to:

- **improve the energy efficiency of its operations;**
- **diversify Retail & Marketing activities;**
- **develop new activities in renewable energies.**

These measures would not be complete without acting on demand, by implementing **support and awareness-raising measures aimed at getting customers** to reduce their emissions by consuming better and less.

#### **IMPROVING THE ENERGY EFFICIENCY OF THE GROUP'S OPERATIONS**

The Group makes significant efforts daily to reduce energy consumption in its industrial activities, optimise operating expenses and reduce the impact of its activities on climate change. Particular attention is paid to the most energy-intensive industrial sites. As energy consumption also results in air emissions other than greenhouse gases, some of the measures described below are also aimed at reducing the polluting emissions discussed in section 4.2.2.2.

In 2021, with the help of a specialised consulting firm Rubis Énergie carried out a comprehensive study aimed at clarifying the CO<sub>2</sub> decarbonation trajectories for scopes 1, 2 and 3A (excluding products sold). The full results of this study will be known in the first half of 2022. **The Group has already confirmed a more ambitious objective of reducing emissions from operations (scopes 1 and 2): -30% by 2030 (2019 baseline, Rubis Énergie scope, constant scope) vs. the -20% objective that had been announced initially. A second objective covering scope 3A (excluding products sold) will be defined in 2022. Rubis' decarbonation trajectory therefor falls within a well-below 2°C scenario.**

#### **Rubis Énergie**

Initiatives to reduce energy consumption have been implemented or commenced with respect to the principal sources of carbon emissions (see comprehensive details regarding carbon emissions in section 4.3.4.2), namely:

- **the maritime shipping of distributed products, i.e.,** 138 kt representing 36% of Rubis Énergie's CO<sub>2</sub> emissions reflected in the comprehensive carbon assessment (excluding products sold);
- **the energy consumption of Rubis Énergie's industrial facilities, i.e.,** 71 kt representing 19% of Rubis Énergie's CO<sub>2</sub> emissions reflected in the comprehensive carbon assessment (excluding products sold). Some 76% of these emissions originate from the SARA refinery (54 kt Group share), an industrial transformation activity that requires energy to be consumed in order for it to be carried out; and
- to a lesser extent, **the surface transport of its products, i.e.,** 72 kt representing (19% of Rubis Énergie's CO<sub>2</sub> emissions reflected in the comprehensive carbon assessment (excluding products sold).

#### **Examples of initiatives**

- **Initiatives relating to the Group's vessels,** such as route optimisation, controls and monitoring of bitumen heating to reduce bunker consumption, etc. To continue this reduction trajectory, the subsidiaries are currently conducting studies to consider the possibility of integrating biofuels into the bunkers used. In addition, in 2021, Rubis Énergie joined the Sea Cargo Charter initiative, the objective of which is to establish a common foundation for transparency about data on maritime bulk transport. Finally, Rubis Énergie acquired a batch of HVO synthetic diesel for the purpose of testing in 2022 increased use of this product in its Caribbean maritime fleet.

- **Replacement of four furnaces in the refinery.** This change is expected to result in an 8–10% reduction in the fuel consumption of these furnaces (corresponding to approximately 4,500 tonnes of CO<sub>2</sub> per year). In parallel, SARA is conducting a study that will identify the potential avenues for additional reductions in emissions.
- **Energy saving initiatives in service stations,** such as replacing lane lighting with LEDs or, solarising stations in Kenya and the Caribbean by installing photovoltaic panels to reduce electricity purchases but also improve the reliability of access to electricity.
- **Solar powering of warehouses and headquarters** where possible. Covid delayed the first installations. In 2021, the subsidiary FSCI (Channel Islands) was the first subsidiary to have gone solar (with energy storage) at its Jersey site.
- **Actions relating to ground transport;** less carbon-intensive ground transport solutions are being tested progressively in the various regions in which the Group operates. An initial test of an LNG powered truck was conducted in Portugal. Ground transport by certain subsidiaries is carried out using HVO (Channel Islands, Réunion Island). In addition, delivery optimisation initiatives and training in environmentally friendly driving techniques will be generalised with the help of transportation companies specialising in these types of services.

### Rubis Terminal JV

The **energy consumption of the Rubis Terminal JV's industrial facilities** represents 15.1 kt (scopes 1 and 2 of the Rubis Terminal JV's emissions reflected in the comprehensive carbon assessment) in 2021, resulting from the use of boilers to maintain the temperature of certain products requiring hot storage.

#### Examples of initiatives

##### Reduced energy consumption by heating systems

As part of modernisation programmes, the boilers at Rubis Terminal sites are being replaced by heat pumps or mixed systems (heat pumps and boiler) or, local conditions permitting, by greener heating systems (geothermal for instance).

### DIVERSIFICATION OF OUR HISTORICAL ACTIVITIES

#### Rubis Énergie

In line with its DNA, the Group favours a decentralised approach to identifying solutions adapted to the specific characteristics of each local environment (climatology, vehicle fleet, etc.). These projects are being developed around the three following themes:

- offering hybrid solutions: solarisation of facilities (with or without storage), in addition to the use of other energy sources;
- offering biofuels; and
- mobility (electric vehicle charging stations, for instance).

Some subsidiaries have already launched projects to diversify their activities and market fuels with a less carbon-intensive life cycle.

#### Marketing of HVO biodiesel

The Rubis Énergie Retail & Marketing subsidiary operating in the Channel Islands (FSCI) launched a **marketing campaign in 2019 for biofuel used in land vehicles.** HVO (Hydrotreated Vegetable Oil) is a synthetic diesel fuel that complies with the European renewable energy directive. This biofuel is made from vegetal or residual raw materials and waste. It has the same chemical structure as a standard fuel but is non-fossil and reduces carbon emissions by at least 50%. It can be used in most diesel engines without any prior modification, which taps into the full potential of its environmental qualities.

The aim is to extend this practice to other Group subsidiaries when access to this product is possible.

#### Renewable energy production at the Martinique refinery

SARA has chosen to capitalise on the strengths of its geographical footprint and industrial process to diversify its activities in the area of renewable energy.

A true laboratory in the field of energy transition, SARA has for several years been developing projects to convert the hydrogen produced by its activities into green electricity (ClearGen) and to build a photovoltaic power plant to supply green electricity to around 3,000 residents in Martinique. SARA is actively playing its role in the fight against climate change through new projects, Hydrane de Guyane in particular. This concerns a project for the methanisation of local aquatic biomass cultivated for this purpose. The biogas produced will be used for space fuel (future Ariane launcher) and/or electricity production. The goal is to make this project an energy positive biological carbon sink. SARA has also launched a project to produce green hydrogen for mobility in Guadeloupe (Hydrogen Green Island). This project consists of producing renewable hydrogen by water electrolysis powered by photovoltaic electricity. The project has been designed for Guadeloupe, with the aim of producing mobility hydrogen for a fleet of buses.

#### Rubis Terminal JV

**The Rubis Terminal JV is gradually diversifying its activities** by developing the mix of products stored in its terminals.

In 2021, fossil fuels represented 48% of revenue from stored products (compared to 60% in 2020). Other liquid products, such as biofuels, chemical products, fertilisers, edible oils and molasses, are also stored and represent 52% of the joint venture's revenue (compared to 40% in 2020).

#### LNG storage project

Elengy and the Rubis Terminal JV have signed a cooperation agreement to launch studies on the installation of an LNG storage facility at the Reichstett terminal (Bas-Rhin). The objective is to meet the retail LNG needs of central-western Europe for road and river transport, and for industry.

## DEVELOPMENT OF NEW ACTIVITIES IN RENEWABLE ENERGY

In June 2021, Rubis began to diversify towards less carbon intensive energies through the acquisition of a stake holding in and an industrial collaboration with HDF Energy, a global pioneer in hydrogen power that produces continual or on-demand electricity from renewable energy sources (wind or solar), combined with high power fuel cells. Since 2017, Rubis has collaborated with HDF Energy on the West Guyana Power Plant (CEOG), of which SARA holds 30%. CEOG is an innovative plant comprising solar panels, batteries and storage of hydrogen produced with the assistance of electrolyzers. The plant will make it possible to supply the equivalent of 10,000 households with stable, guaranteed and non-polluting electricity once commissioned, which is scheduled to take place in mid-2024. A similar project was launched in Barbados.

In December 2021, Rubis announced the acquisition of Photosol France, which will allow Rubis to accelerate its transition to renewable energies and decarbonation. Photosol France is one of the main independent developers of renewable electricity in France, with operational capacity of 313 MW and 101 MW under construction. Photosol France's objective is to reach over 1 GW in installed capacity by 2025 and to own and operate at least 2.5 GW in installed capacity by 2030. The acquisition was completed on April, 14 2022.

These activities will be grouped together within a **new division, in the process of being created**. The division will focus on developing renewable energies, alongside Rubis Énergie's historical business of Support & Services and Retail & Marketing, and the storage activity carried out by the Rubis Terminal JV. The division is expected to represent 25% of the Group's EBITDA in the medium term.

## MEASURES AIMED AT CONSUMERS

Aware that customer use of the fuels it distributes generates CO<sub>2</sub> emissions, Rubis Énergie implements initiatives aimed at encouraging consumers to make better use of these products in their day-to-day lives.

For several years now, initiatives aimed at customers, professional and individuals have been carried out:

- **supporting consumers in energy saving programmes**, in particular through consumption habit information and awareness-raising initiatives aimed at consumers;

- **promoting the use of liquefied gas as a transitional energy**: liquefied gas is an integral part of the energy transition, particularly in emerging countries where a significant portion of the population is energy insecure. The characteristics of LNG make it possible to respond to concerns about energy access while preserving against massive deforestation by replacing wood charcoal. Some 20 Rubis Énergie subsidiaries are positioned on the liquefied gas distribution market (bottled and bulk) and encourage its use as a substitute for the most CO<sub>2</sub>-emitting energies, such as fuel oil for heating and wood or charcoal for cooking. In 2021, liquefied gas accounted for nearly 23% of the volumes of products sold by Rubis Énergie.

## Madagascar: providing access to smaller cylinders

In Madagascar, more than 97% of households still rely on firewood and charcoal for cooking energy. To stop the massive deforestation this entails, the Malagasy government has identified various measures, including the use of alternative energies.

Vitogaz Madagascar takes part in this energy policy by promoting the use of bottled liquefied gas and by facilitating household access to this product. The extension of retail gas outlets in Madagascar has removed one of the barriers to the purchase of liquefied gas cylinders. Carrying on from prior initiatives, Vitogaz Madagascar distributed over 10,500 Fatapera kits (a portable stove for cooking that attaches to the gas cylinder).

In addition, Vitogaz France, Vitogas España and Vitogaz Switzerland continue to promote the use of liquefied gas as fuel. A vehicle running on LPG emits up to 20% less CO<sub>2</sub> than a petrol vehicle and practically no pollutants (particles, sulfur dioxide SO<sub>2</sub> or nitrogen oxides NO<sub>x</sub>) (see boxed text on pollutant emissions in section 4.2.2.2).

In the Channel Islands, Rubis Énergie's subsidiary promotes the environmental performance of HVO among both professional and individual retail customers.

An objective aimed at continuing and strengthening these initiatives was added to the CSR Roadmap, Think Tomorrow 2022-2025: **starting in 2022, each subsidiary will be required to organise at least one consumer awareness-raising initiative per year**.

Quantitative data on CO<sub>2</sub> emissions tied to customers' use of products sold by the Group are included in the "Greenhouse gas emissions" table set out in section 4.3.4.

## 4.3.4 Objectives and indicators

To address these risks and define its transition trajectory, Rubis follows the “measure, reduce, contribute to planetary neutrality” approach. To better assess its carbon footprint, since 2019, the Group has commissioned a comprehensive greenhouse gas emissions assessment of its activities. The scope covered included the activities of the Rubis Terminal JV, as well as products sold, so as to identify the most effective means of reducing its footprint. Initially, the assessment was carried out in accordance with the methodology designed by Ademe (Agence de l'Environnement et de la Maîtrise de l'Énergie), based on the recommendations of ISO 14064-1 (see the methodology note contained in section 4.5.1.1 for more details on the reporting scope), and was carried out in the first year with the support of an Ademe-certified firm that trained Rubis' teams in carbon accounting. **In 2021, the Group reassessed its greenhouse gas emissions in strict compliance with the GHG Protocol. The refinement of this methodology led the Group to revise the results for 2019, which are used as the**

**baseline for setting the Group's CO<sub>2</sub> emission reduction targets. The changes made are described in the notes to the emissions table.**

Greenhouse gas emissions are accounted for across three scopes:

- scope 1: direct emissions from fixed or mobile facilities located within the undertaking's organisational scope;
- scope 2: indirect emissions related to the production of electricity and heat and cold used;
- scope 3: other indirect emissions generated by third-party activities upstream or downstream of the undertaking's activities.

It should be noted that the impact of the Group on greenhouse gases is limited to carbon impact, given the fact that greenhouse gas emissions other than CO<sub>2</sub> are insignificant, non-existent. Indeed, contrary to other players in the oil and gas sector, Rubis does not have any extraction activities, which is a source of methane emissions.

### 4.3.4.1 Climate objectives

The Group gradually and methodically defines its CO<sub>2</sub> emission reduction goals. Ultimately, the objective is to reduce the carbon footprint of all scopes.

Rubis Énergie has developed an action plan to reduce its CO<sub>2</sub> emissions. The plan was designed after extensive consultation with subsidiaries and functional departments, with the support of consultants

specialised in each of the Company's key business lines (land transportation, shipping, refining, storage site management). Emission reduction objectives have been progressively and methodically defined on the basis of this consolidated action plan, which is defined for the 2019-2030 period. These objectives were communicated in the CSR Roadmap, Think Tomorrow 2022-2025, published in September 2021:

#### Rubis Énergie

##### **Reduce the CO<sub>2</sub> emissions from our operations**

**30% reduction of scope 1 and 2 emissions by 2030** (scope Rubis Énergie, 2019 baseline, constant scope)

The levers identified to achieve this target are based on initiatives by Rubis Énergie and its subsidiaries, but also on technological and regulatory advances.

**In 2022, this objective will be supplemented by an objective covering scope 3A** (i.e., excluding products sold).

The levers identified to meet this objective notably relate to fleets of vehicles and vessels used to transport imported and/or sold products and, to a lesser extent, best practices in environmentally friendly driving.

##### **Reducing the carbon intensity of our products**

In 2022, an objective aimed at reducing the carbon intensity of our products will be defined (scope to be determined).

##### **Raising customer awareness**

Starting in 2022, each business unit will be required to organise at least one consumer awareness-raising initiative per year.

#### Rubis Terminal JV

The Rubis Terminal JV is finalising the definition of the targets to be met by 2025 and 2030, which will be expressed in carbon intensity (kilos of CO<sub>2</sub> over throughput out (i.e., per ton of product that has entered into the JV's terminals)), according to type of depot (for the figures reported in respect of 2021, see section 4.3.4.2).

In an effort to share its work and for the sake of transparency, the Group responded to the CDP's 2021 Climate Change questionnaire on the 2020 financial year and obtained a score of B. By obtaining this score, Rubis is among the 25% of companies in the oil & gas sector with a score of B or above. Improvements can be made, including with respect to the analysis of risk scenarios and the definition of a trajectory within a well below 2°C scenario, which will be finalised in financial year 2022.

### 4.3.4.2 Greenhouse gas emissions

| (in kt eqCO <sub>2</sub> )                                                          | 2021                  | 2020                     | 2019                     |
|-------------------------------------------------------------------------------------|-----------------------|--------------------------|--------------------------|
| <b>Scope 1<sup>(1)</sup> Direct greenhouse gas emissions</b>                        |                       |                          |                          |
| Retail & Marketing                                                                  | 36                    | 31                       | 28                       |
| Support & Services (refining/shipping)                                              | 153                   | 171 <sup>(2)</sup>       | 198 <sup>(2)</sup>       |
| <b>TOTAL SCOPE 1 RETAIL &amp; MARKETING/SUPPORT &amp; SERVICES</b>                  | <b>189</b>            | <b>202</b>               | <b>226</b>               |
| Rubis Terminal JV – Group share <sup>(3)</sup>                                      | 10.8                  | 10                       | NA                       |
| <b>Scope 2<sup>(1)</sup> Indirect emissions tied to energy consumption at sites</b> |                       |                          |                          |
| Retail & Marketing                                                                  | 5.7                   | 5,5 <sup>(4)</sup>       | 4,6 <sup>(5)</sup>       |
| Support & Services                                                                  | 5.6                   | 1.8                      | 1.4                      |
| <b>TOTAL SCOPE 2 RETAIL &amp; MARKETING/SUPPORT &amp; SERVICES</b>                  | <b>11.3</b>           | <b>7.3</b>               | <b>6</b>                 |
| Rubis Terminal JV – Group share <sup>(3)</sup>                                      | 4.7                   | 3                        | NA                       |
| <b>TOTAL SCOPES 1 AND 2 RETAIL &amp; MARKETING/SUPPORT &amp; SERVICES</b>           | <b>200.3</b>          | <b>209.5</b>             | <b>232.3</b>             |
| <b>TOTAL SCOPES 1 AND 2 GROUP SHARE</b>                                             | <b>215.8</b>          | <b>222.5</b>             | <b>NA</b>                |
| <b>Scope 3<sup>(1)</sup> Other indirect emissions</b>                               |                       |                          |                          |
| Retail & Marketing/Support & Services                                               | 13,024 <sup>(6)</sup> | 12,319 <sup>(7)(8)</sup> | 13,719 <sup>(7)(8)</sup> |
| • of which use of products sold for final use by customers <sup>(6)</sup>           | 12,841                | 12,238                   | 13,580                   |
| Rubis Terminal JV – Group share <sup>(3)</sup>                                      | 561                   | 355                      | NA                       |
| <b>TOTAL SCOPE 3 GROUP SHARE</b>                                                    | <b>13,585</b>         | <b>12,760</b>            | <b>NA</b>                |

(1) See breakdown of items calculated for each of scopes 1, 2 and 3 in the description of methodology contained in section 4.6.3.

(2) Restatement due to a change in methodology: 25% of the emissions tied to Réunion shipping were shifted to scope 3 (marine freight) in order to comply with GHG Protocol recommendations.

(3) Share based on the Group's shareholding, i.e., 55%.

(4) Restatement due to a material error.

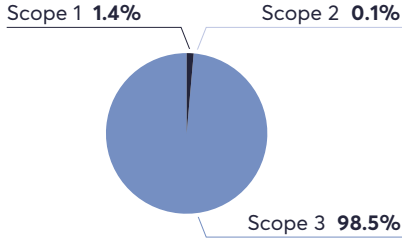
(5) Restatement due to material errors (errors in emissions factors taken into account and data reporting).

(6) Restatement due to changes in methodology: the depreciation of vessels belonging to Rubis Énergie is taken into account in full in the year of construction. Emissions tied to time-chartered vessels are spread out every year according to use. The method for breaking down purchases of goods and services was modified in 2021 and was applied retroactively to 2020 and 2019 in order to better reflect the different types of purchases made by subsidiaries.

(7) Emissions tied to the construction of the Bahama Blue vessel were shifted from 2020 to 2019 (incorrectly accounted for in 2020).

(8) Restatement due to the addition to bitumen sales, which are now considered as a contributor subsequent to the publication of an emission factor established by the association Eurobitume in 2020.

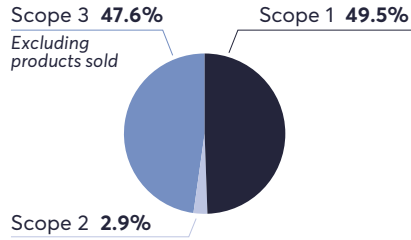
**OVERALL ALLOCATION OF SCOPES 1, 2 AND 3**  
 (excluding the Rubis Terminal JV)



Generally speaking, the energy consumed by the Group's industrial facilities (electricity, steam, fuels) contributes to the proper day to day functioning of the industrial facilities, including safety equipment (fire motor pumps, emergency generators, etc.).

As regards emissions tied to the use of products sold, Rubis Énergie (and the Rubis Terminal JV to a very marginal extent) distributes petroleum products that emit CO<sub>2</sub> when used by customers. This item therefore constitutes the principal source of the Group's CO<sub>2</sub> emissions and almost all scope 3 emissions, although in 2021, 52% of gross margins resulted from sales of liquefied gas and bitumen, which are products that emit little to no CO<sub>2</sub> when used. These emissions correspond to 14% of the Group's total emissions.

**ALLOCATION OF SCOPES 1, 2 AND 3, EXCLUDING EMISSIONS TIED TO THE USE OF PRODUCTS SOLD**  
 (excluding the Rubis Terminal JV)



In 2021, a decrease (-5%) in scope 1 and 2 emissions was observed. This decrease can be explained in particular by the delayed re-start of a diesel turbine at SARA (-10kt), which was partly offset by electricity consumption from the grid (+4kt) and by changes in maritime logistics operations in the Caribbean (-11kt). Improved energy efficiency at facilities also made it possible to limit the increase in operating emissions despite the growth in bitumen sales (+3kt). In addition, in scope 3 (excluding products sold), the increase in the distribution of liquefied gases and fuels in 2021 (after financial year 2020, which had been more marked by a drop in volumes due to the pandemic) led to an increase in emissions resulting from their being transported by truck. The increase in Rubis Terminal's emissions can be explained by, in particular, the integration of Tepsa, which represents a quarter of the JV's storage capacity.

**4.3.4.3 Carbon intensity indicators**

**RUBIS ÉNERGIE**

| Operations carbon intensity indicator            | 2021  | 2020  | 2019  |
|--------------------------------------------------|-------|-------|-------|
| Tonnes CO <sub>2</sub> e/q (scopes 1 & 2)/EBITDA | 0.393 | 0.450 | 0.469 |

As announced in the 2020 Universal Registration Document, in 2021 Rubis defined a more relevant indicator than the one previously used to assess the carbon intensity of its operations. As previously calculated, the indicator compared scope 1 and 2 CO<sub>2</sub> emissions to volumes of products sold in megawatt hours (MWh). However, for certain activities, no emissions are linked to the use of products sold. In particular,

bitumen sales cannot be converted into MWh because bitumen is not used by our customers for energy (used for road infrastructure projects in particular). Therefore, the indicator did not correctly reflect the variety of Rubis Énergie's activities and the result of the actions it has taken to reduce the carbon emissions of its operations.

Between 2020 and 2021, the operations carbon intensity indicator (Rubis Énergie's scope 1 and 2 CO<sub>2</sub> emissions in relation to EBITDA) fell by almost 13%. This drop is linked (in respect of about 50% of the decrease) to, on the one hand, a specific, one-off reduction in SARA's emissions (major shutdown) which, proportionally, had little impact on EBITDA, and, on the other hand, to an improvement in shipping emissions in view of the increased volumes processed, which improvement was partly structural and partly cyclical.



## RUBIS TERMINAL JV

A change in method was introduced between 2019 and 2020. The Rubis Terminal JV now considers outgoing product volumes (“throughput out”) as a reference instead of incoming and outgoing product volumes (throughput in + out) in order to align itself with other financial indicators that also use “throughput out” as a reference.

The Rubis Terminal JV also distinguishes depots according to three categories of activities: fuel distribution depots (36% of the Rubis Terminal JV’s storage capacity); mixed depots (46%) and chemical product depots (18%).

| Indicators                                                      | 2021 | 2020 | 2019          |
|-----------------------------------------------------------------|------|------|---------------|
| kg CO <sub>2</sub> / tonne of throughput out (total all depots) | 1.62 | 2.04 | Not available |

The decrease in this indicator principally corresponds to Tepsa entering the Rubis Terminal JV’s scope, which performs better than the existing mixed depots within the Rubis Terminal JV. At constant scope, all sites improved, thanks to changes in facilities for new fuels and heating activities that were ceased.

## ENERGY PRODUCTION AND CONSUMPTION AT INDUSTRIAL SITES

| (in GJ)                       | Energy production |         |         | Energy consumption |           |           |
|-------------------------------|-------------------|---------|---------|--------------------|-----------|-----------|
|                               | 2021              | 2020    | 2019    | 2021               | 2020      | 2019      |
| Refining (Support & Services) | 349,630           | 406,231 | 604,977 | 1,105,741          | 1,193,241 | 1,750,229 |
| Retail & Marketing            | NA                | NA      | NA      | 358,687            | 454,130   | 420,865   |
| Rubis Terminal JV             | NA                | NA      | NA      | 423,631            | 363,155   | 362,913   |
| • of which Group share        | NA                | NA      | NA      | 232,997            | 199,735   | NA        |

The refinery is equipped with a cogeneration combustion turbine for producing electricity (3.5 MW) and superheated steam (9 t/h); two boilers also produce superheated steam, a main boiler (22 t/h) and a secondary boiler (15 t/h). In 2021, the aggregate volume of energy produced (electricity and steam) represented 32% of the energy consumed over the period, which was stable compared to 2020.

The Retail & Marketing activity does not produce energy, or only very marginally at this stage. A solarisation programme applicable to our sites and service stations is in progress (total installed power of 137 kWp as of 31 December 2021).

In 2021, the net energy consumption of the Rubis Terminal JV’s sites increased compared with 2020. This increase is the result of two outstanding phenomena:

- the general increase in throughput in 2021, which led to a return to 2019 traffic levels in fuel distribution and a significant increase in chemicals; and
- the integration of Tepsa (Spanish subsidiary) within the scope. While better performing in terms of energy consumption, particularly as regards heating fuels, a more significant increase in electricity consumption was observed.

In addition, this relative increase was also tied to the diversification of stored products and the increase in the storage of heated products requiring energy to keep them at the correct temperature (carbon black at 50°C and bitumen at 170°C), to treat toxic vapors and to ensure inerting (a process aimed at eliminating/reducing the risk of accidents resulting from the handling of explosive or flammable products).

### 4.3.5 TCFD correspondence table

In 2017, the Task Force on Climate-Related Financial Disclosures (TCFD) of the G20's Financial Stability Board published its recommendations on climate related information to be published by companies.

| Theme                                                                                                                                                                                                          | TCFD's recommendations                                                                                                                                       | Source of information in Rubis reporting |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| <b>Governance</b><br>Disclose the organisation's governance around climate-related risks and opportunities.                                                                                                    | a) Describe the Board's oversight of climate-related risks and opportunities.                                                                                | URD 2021 – section 4.3.1<br>CDP C1.1     |
|                                                                                                                                                                                                                | b) Describe Management's role in assessing and managing climate-related risks and opportunities.                                                             | URD 2021 – section 4.3.1<br>CDP C1.2     |
| <b>Strategy</b><br>Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material. | a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.                               | URD 2021 – section 4.3.2<br>CDP C2.2     |
|                                                                                                                                                                                                                | b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.                        |                                          |
|                                                                                                                                                                                                                | c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. | URD 2021 – section 4.3.2<br>CDP 3.3      |
| <b>Risk management</b><br>Disclose how the organisation identifies, assesses, and manages climate-related risks.                                                                                               | a) Describe the organisation's processes for identifying and assessing climate-related risks.                                                                | URD 2021 – section 4.3.3<br>CDP C2.1     |
|                                                                                                                                                                                                                | b) Describe the organisation's processes for managing climate-related risks.                                                                                 | URD 2021 – section 4.3.3<br>CDP          |
|                                                                                                                                                                                                                | c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.     | URD 2021 – section 4.3.3<br>CDP C2.2     |
| <b>Metrics and targets</b><br>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.                                  | a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.    | URD 2021 – section 4.3.4<br>CDP C6       |
|                                                                                                                                                                                                                | b) Disclose scope 1, scope 2, and, if appropriate, scope 3 greenhouse gas (GHG) emissions, and the related risks.                                            | URD 2021 – section 4.3.4<br>CDP C6       |
|                                                                                                                                                                                                                | c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.                          | URD 2021 – section 4.3.4<br>CDP C4.1     |

## 4.4 Attracting, developing and retaining talents

**Mindful that employee commitment is key to the Group's success, Rubis ensures that individuals have the opportunity for professional development, with the aim of attracting, developing and retaining its talents. To do so, Rubis focuses its efforts on promoting diversity and equal opportunities (section 4.4.1), employee skills development (section 4.4.2), health, safety and well-being at work (section 4.4.3) and involving employees in the Group's value creation (section 4.4.4).**

Group risk mapping has identified the main human resources risks related to the Group's activities. These risks mainly concern the health and safety of employees and external service providers working at Group sites. Apart from these risks, a key challenge relating to human resource management was identified by the relevant Management in each division: attracting, developing and retaining talent while the Group grows and where human resources must be adapted to Rubis' development strategy. This challenge is dealt with in this chapter.

In line with its corporate culture and in order to make the most of its human capital and better address the specificities involved in the Group's activities, the deployment of Rubis' human resources policy has been decentralised. Rubis Énergie, its subsidiaries and the Rubis Terminal JV manage their human resources autonomously in line with Rubis's values and implement local actions adapted to their needs and challenges.

In addition, in order to support skills development and foster internal mobility, a project relating to establishing

a process for identifying and supporting Talents was initiated within Rubis Énergie at the end of 2021. It should be implemented starting in 2023.

### Employee status and fluctuations in numbers

As of 31 December 2021, the Group had 4,335 employees, including 626 at the Rubis Terminal JV, a 39.4% increase compared to 2020 subsequent to the integration of Tepsa. Within Rubis Énergie, headcount increased in the Africa zone in particular (+5.25%).

The Group's shipping activity requires the use of crews who are hired through temp agencies or under a limited term employment agreement. At 31 December 2020, the number of crew members who had signed an employment contract with a Group entity (under international temporary contracts) stood at 84. These non-permanent workers are not taken into account in the published social metrics. However, Rubis is particularly careful to ensure that the working conditions of these crews comply with ILO conventions applicable to them (see section 4.5.1.1).

### CHANGE IN NUMBER OF PERMANENT EMPLOYEES BY DIVISION AND BY REGION

| Number of employees                                                  | 31/12/2021   | 31/12/2020   | 31/12/2019   | 2020/2021 change |
|----------------------------------------------------------------------|--------------|--------------|--------------|------------------|
| <b>Rubis Énergie (Retail &amp; Marketing/Support &amp; Services)</b> | <b>3,685</b> | <b>3,669</b> | <b>3,510</b> | <b>+0.44%</b>    |
| Europe                                                               | 680          | 672          | 641          | +1.19%           |
| Caribbean <sup>(1)</sup>                                             | 1,242        | 1,322        | 1,311        | -6.05%           |
| Africa                                                               | 1,763        | 1,675        | 1,558        | +5.25%           |
| Of which France <sup>(2)</sup>                                       | 730          | 729          | 706          | +0.14%           |
| <b>Rubis SCA/Rubis Patrimoine (France)</b>                           | <b>24</b>    | <b>24</b>    | <b>22</b>    | <b>+0%</b>       |
| <b>TOTAL</b>                                                         | <b>3,709</b> | <b>3,693</b> | <b>3,532</b> | <b>+0.43%</b>    |
| <b>Rubis Terminal JV<sup>(3)</sup></b>                               | <b>626</b>   | <b>449</b>   | <b>433</b>   | <b>+39.4%</b>    |
| Of which France                                                      | 296          | 282          | 273          | +5%              |
| <b>TOTAL INCLUDING THE JV</b>                                        | <b>4,335</b> | <b>4,142</b> | <b>3,965</b> | <b>+4.7%</b>     |

(1) Previously, non-permanent employees (ship crews) were accounted for in the Caribbean headcount. In the context of the structuring of its CSR approach, Rubis wishes to put in place differentiated monitoring metrics in order to take the specificities of managing these crews into account.

(2) French employees are accounted for in the headcount of the geographic zones they are assigned to (Europe for metropolitan France, the Caribbean for Guadeloupe, Martinique and French Guyana, Africa for Réunion).

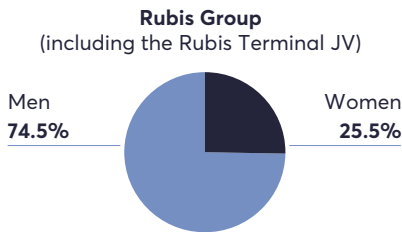
(3) Significant increase due to the integration of Tepsa (167 employees).

## 4.4.1 Promoting diversity and equal opportunities /NFIS/



Diversity and inclusion are part of the Group's DNA. They are an asset to the Company and key to the effectiveness of its teams. The Group is committed to ensuring that there is no discrimination based on origin, religion, gender or sexual orientation, health status and/or disability, political views, religious beliefs or family status. These values are clearly stated in the Group's Code of Ethics. To ensure that each individual is protected against discrimination, a whistleblowing system (Rubis Integrity Line) has been rolled out across the entire Group so that any situation undermining the Group's values and those of its subsidiaries can be reported. The Integrity Line allows all Group employees as well as external and temporary workers to securely report any such situation via a website (see section 4.5.1.1).

### GENDER BREAKDOWN WITHIN THE GROUP AT 31/12/2021

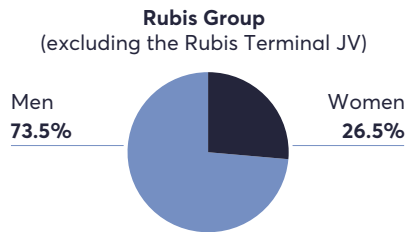


Since combating discrimination is a major issue in the area of employment, the Group has set itself the target of there being zero proven reports of discrimination, notably through the application of its ethics hotline.

### 4.4.1.1 Professional equality between men and women

#### RISKS

In an industrial environment where most employees are assigned to operational tasks, in some cases with hours and working conditions that can be difficult, the employee population has historically mostly consisted of men. In line with its principles of non-discrimination and convinced that a lack of diversity impairs value creation, the Group has taken initiatives to help talent to flourish without any gender distinction.



### MEASURES TAKEN TO IMPROVE GENDER EQUALITY IN THE WORKPLACE

Measures to improve professional equality between men and women are progressively being implemented within Group entities. For example, Rubis Énergie's Jamaican subsidiary (Rubis Energy Jamaica) is one of the first companies in the English-speaking Caribbean to have committed, in March 2019, to the gender equality certification process devised by the United Nations Development Programme (Gender Equality Seal for Public and Private Organisations). This certification includes the following objectives:

- eliminating gender-based pay gaps;
- increasing the role of women in decision-making;
- improving work/life balance;
- improving women's access to traditionally male jobs;
- eradicating sexual harassment in the workplace;
- communicating in a more inclusive, non-sexist, way.

Company agreements promoting the inclusion of women and gender equality in the workplace have also been entered into in some of the Group's subsidiaries and complement existing measures in the area of fighting against discrimination in hiring, the promotion of equal pay, career development, etc.

For instance, Vitogaz France entered into a company agreement aimed at facilitating women's access to positions of responsibility, neutralising the impact maternity/adoption leave periods have on professional evaluation and career development and, lastly, balancing work and family obligations.

In 2021, SRPP (Réunion Island) renewed its company agreement with four objectives (which are monitored by defined quantitative indicators) aimed at promoting professional equality between men and women:

- achieving a percentage of review of individual situations by gender that is equal to the workforce's gender breakdown over the term of the agreement;
- ensuring both men and women have access to training;
- when recruiting for permanent, fixed-term or temporary contracts, presenting at least one female candidate in predominantly male sectors (at gas filling plants for example); likewise, presenting at least one male candidate when recruiting in predominantly female sectors (administrative and accounting services for instance);

- 100% of employees will have an interview with their Manager upon return from maternity or parental leave and 100% of requests for paternity leave will be granted on first request and on the dates selected by the employee.

Communication campaigns were also launched to highlight women's involvement in the Company and to help combat gender stereotyping in the workplace. For example, the Rubis subsidiary operating in the eastern Caribbean (Rubis Caribbean) is actively involved in the international **Women's History Month** campaign, which consists of putting the spotlight on women's contributions to historical events and contemporary society by publicly recognising the work done by its female employees.

In 2019, SARA launched the **"NO to Sexism"** campaign at all its sites. Since then, a series of actions regularly remind Group employees and employees of outside companies that sexism in any form whatsoever will not be tolerated. Through real-life scenes, a team of actors first helped each participant to understand what sexist behavior is and how serious it is. Articles are regularly published on the subject. To go further in depth, a leaflet has been distributed to remind everyone of the law on the subject and the penalties incurred.

The Group's subsidiaries encourage the hiring of women in male-dominated professions and fight against all forms of discrimination and sexism, in particular by ensuring that their recruitment processes, compensation policies and career management provide everyone with the same opportunities.

A company agreement was renewed within the Rubis Terminal JV in 2017. The agreement focuses on hiring, training and career development through the use of monitoring indicators. A report is presented to the central Economic and Social Council every year. The situation is positive, particularly in terms of training. The Rubis Terminal JV is currently considering setting a target for the number of women in the workforce, which will be submitted to its Board of Directors.

## RESULTS

The number of women employed by the Group was up 5.03% in 2021 (1,106 female employees as of 31 December 2021, compared with 1,053 as of 31 December 2020). Women employees account for 25.3% of the total headcount.

At Rubis SCA (the parent company), the majority of management positions (senior executives) are held by women.

At the Group level, 34.9% of all management positions (senior executives and managerial personnel) are held by women, i.e., a higher proportion than their percentage of total headcount. The percentage of women holding managerial or senior executive posts (27.5%) is also markedly higher than the percentage of men with equivalent responsibilities (17.5%).

Targets for increasing the representation of women on Rubis SCA's governing body and on the Management Committees of Rubis Énergie and its subsidiaries were defined in 2020 in order to continue improving the number of women holding senior positions:

- 50% of the Group Management Committee, which was created in February 2021, is composed of women. This Committee brings together the Managing Partners, the Chief Financial Officer, the Managing Director in charge of New Energies, CSR policy and Communication, the Corporate Secretary and the Consolidation and Accounting Director. The Committee assists the Managing Partners with the performance of its missions: it formalises and coordinates the various actions and policies carried out by the Managing Partners in coordination with the subsidiaries. The Managing Partners has set a target of maintaining the proportion of representatives of each gender on the Group Management Committee at least 30% by 2025. In October 2021, Rubis SCA was awarded a special prize for gender equality in respect of its Management Committee in the Rankings on increasing the representation of women on management bodies with the SBF120 (*Palmarès de la féminisation des instances dirigeantes du SBF120*) organised by the French ministry responsible for gender equality;
- in 2021, Rubis Énergie also committed to achieving a proportion of 30% (on average) of female representatives on the Management Committees within its entire scope by 2025. This objective has been included in Rubis' CSR Roadmap, Think Tomorrow 2022-2025.

|                   | 2021              |                  |                      | 2020              |                  |                      | 2019              |                  |                      |
|-------------------|-------------------|------------------|----------------------|-------------------|------------------|----------------------|-------------------|------------------|----------------------|
|                   | Senior executives | Managerial staff | Non-managerial staff | Senior executives | Managerial staff | Non-managerial staff | Senior executives | Managerial staff | Non-managerial staff |
| Women             | 27.7%             | 37.9%            | 23.1%                | 23.6%             | 36.9%            | 23.5%                | 24.5%             | 33.9%            | 24.6%                |
| Men               | 72.3%             | 62.1%            | 76.9%                | 76.4%             | 63.1%            | 76.5%                | 75.5%             | 66.1%            | 75.4%                |
| <b>HEAD-COUNT</b> | <b>249</b>        | <b>621</b>       | <b>3,465</b>         | <b>233</b>        | <b>597</b>       | <b>3 325</b>         | <b>220</b>        | <b>488</b>       | <b>3,269</b>         |

NB: Data includes that of the Rubis Terminal JV. Figures excluding the Rubis Terminal JV are presented in the table at the end of this section 4.4.

At the level of the governing bodies:

- 50% of the members of the Group Management Committee, which has six members, are women;
- women sitting on the Management Committees within Rubis Énergie and its subsidiaries represented 27.4% of those Committees' membership on average as of 31 December 2021 (compared to 24.6% in 2020), including a female Managing Director of the subsidiary in Rwanda. A woman is also Managing Director of the Cameroon subsidiary, which is not included in the above-cited rate given the size of the entity, which does not have a Management Committee.

#### GENDER EQUALITY INDEX FOR FRENCH COMPANIES

To compare pay gaps between men and women in France, a professional equality index has been phased in for French companies with more than 50 employees by French law no. 2018-771 of 5 September 2018 on the freedom to choose one's professional future.

This index, which is scored out of 100, is calculated on the basis of four or five criteria, depending on the size of the Company's workforce:

- pay gap between men and women (40 points);
- difference in the rate of individual pay rises between men and women (35 points for companies with fewer than 250 employees; 20 points for companies with more than 250 employees);

- difference in the male/female promotion rate (15 points, only for companies with more than 250 employees);
- share of female workers receiving a pay raise following maternity leave (15 points);
- number of women represented in the top 10 compensation packages (10 points).

The workforce at the Group holding company, Rubis SCA (which includes those of Rubis Patrimoine for the purposes of monitoring social indicators), does not allow the index to be calculated on a voluntary basis (workforce below the required thresholds).

**Rubis Énergie subsidiaries:** the gender equality indexes published in 2021 in respect of the four French companies at issue remain very good (over 80/100), even though certain indices were slightly down between 2020 and 2021:

- SRPP (Réunion Island): 94/100 in 2021 (compared with 92/100 in financial year 2020);
- SARA (French Antilles): 81/100 (compared with 92/100 in 2020) (learn more at <http://www.sara-antilles-guyane.com/index-de-legalite-professionnelle-de-sara/>);
- Vitogaz France: 86/100 in 2021 (compared with 88/100 in 2020);
- Rubis Antilles-Guyane: 81/100 in its first year of publication.

**Regarding the Rubis Terminal JV**, its French subsidiary reported scores of 84/100 in 2020 relating to financial year 2019 (88/100 in 2021).

### 4.4.1.2 Geographical diversity

**Operating in over 40 countries around the world and with more than 60 nationalities in its workforce**, Rubis is keen to capitalise on the rich cultural diversity of its employees and make an impact in the regions in which it operates. Employees are split equally between Africa, the Caribbean and Europe in terms of activities. In order for this cultural diversity to be reflected in corporate culture and management, when acquiring foreign subsidiaries,

the Group tries to retain and/or hire local employees for their experience and knowledge of the country: **more than 98% of Group employees are hired locally**. Thus, only two positions are generally occupied by expatriates in subsidiaries, those of Chief Executive Officer and Chief Financial Officer. The percentage of expatriates on the subsidiaries' various Management Committees was 18.1% in 2021 (20.9% excluding the Rubis Terminal JV).

#### GEOGRAPHICAL BREAKDOWN OF EMPLOYEES

|           | 2021  | 2020  | 2019  |
|-----------|-------|-------|-------|
| Africa    | 40.7% | 40.4% | 39.3% |
| Caribbean | 28.3% | 31.9% | 33.1% |
| Europe    | 31%   | 27.7% | 27.6% |

NB: Data includes that of the Rubis Terminal JV. Figures excluding the Rubis Terminal JV are presented in the table at the end of this section 4.4.

### 4.4.1.3 Intergenerational diversity

The Group's age pyramid shows that the Group has broad intergenerational diversity in its headcount, which greatly enhances the experience of its teams and the transfer of knowledge. Each age group is represented in a relatively equal way, without any significant variations between business lines and regions. The Group has set

up an active training policy in order to anticipate the retirement of senior employees. Furthermore, the Group contributes to the integration of young people into the job market by recruiting interns, students under apprenticeship or professionalisation contracts and recent graduates.

#### BREAKDOWN OF EMPLOYEES BY AGE GROUP

|                                                       | 31/12/2021   |                         |                         |              | 31/12/2020   |                         |                         |              | 31/12/2019   |                         |                         |              |
|-------------------------------------------------------|--------------|-------------------------|-------------------------|--------------|--------------|-------------------------|-------------------------|--------------|--------------|-------------------------|-------------------------|--------------|
|                                                       | < 30 years   | Between 30 and 39 years | Between 40 and 49 years | > 50 years   | < 30 years   | Between 30 and 39 years | Between 40 and 49 years | > 50 years   | < 30 years   | Between 30 and 39 years | Between 40 and 49 years | > 50 years   |
| Rubis SCA/Rubis Patrimoine                            | 8.3%         | 20.8%                   | 37.5%                   | 33.3%        | 12.5%        | 29.2%                   | 33.3%                   | 25.0%        | 9.1%         | 31.8%                   | 31.8%                   | 27.3%        |
| Rubis Énergie (Retail & Marketing/Support & Services) | 12.1%        | 33.0%                   | 30.2%                   | 24.7%        | 13.4%        | 34.6%                   | 29.5%                   | 22.5%        | 13.1%        | 33.7%                   | 29.7%                   | 23.4%        |
| <b>TOTAL EXCLUDING THE JV</b>                         | <b>12.1%</b> | <b>32.8%</b>            | <b>30.3%</b>            | <b>24.8%</b> | <b>13.4%</b> | <b>34.6%</b>            | <b>29.5%</b>            | <b>22.5%</b> | <b>NA</b>    | <b>NA</b>               | <b>NA</b>               | <b>NA</b>    |
| Rubis Terminal JV                                     | 10.6%        | 25.2%                   | 35.6%                   | 28.6%        | 12.5%        | 28.0%                   | 32.7%                   | 26.4%        | 9.9%         | 32.5%                   | 33.1%                   | 24.5%        |
| <b>TOTAL INCLUDING THE JV</b>                         | <b>11.8%</b> | <b>31.8%</b>            | <b>31.2%</b>            | <b>25.2%</b> | <b>13.3%</b> | <b>33.8%</b>            | <b>29.9%</b>            | <b>23.0%</b> | <b>12.8%</b> | <b>33.6%</b>            | <b>30.1%</b>            | <b>23.6%</b> |

To retain this intergenerational dynamic and maintain proximity between younger and older employees, Rubis Énergie and the Rubis Terminal JV have introduced practices favouring seniors in France.

Since intergenerational diversity is key to social cohesion between all generations, Rubis Énergie prioritises:

- anticipating career development;
- developing skills and qualifications;
- transmitting knowledge and developing mentoring.

As of 31 December 2021, 34 people on work-study contracts (alternant) and 54 interns worked at Rubis Énergie.

The Rubis Terminal JV has committed to:

- keeping employees aged 55 and over in the workforce;
- training in ergonomics;
- paying part of the cost of qualifications that certify skills learned through experience (the French *Validation des acquis de l'expérience* programme).

Regarding young employees, the Group encourages combined work-study programmes, which it views as a very suitable tool for bringing young people into the professional world.

### 4.4.1.4 Disability

The Group has adopted a policy of openness favouring disabilities, which includes funding associations and institutions working in healthcare as part of its social engagement activities (see section 4.5.2.3).

Within Rubis Énergie, several subsidiaries use supply, subcontracting or service contracts with establishments and services assisting disabled people through work (*Établissements et Services d'Aide par le Travail, ESAT*) or a company employing a minimum number of disabled employees (*Entreprise Adaptée, EA*). At the same time, recruitment firms are asked to ensure that each job opening is accessible to people with disabilities.

For example, at Rubis Antilles Guyane, hiring for various leave replacements is conducted through *Cap Emploi*, which works with individuals with disabilities. This allows integration into the Company and can lead to a permanent contract as needed, which was the case in 2020.

In South Africa, the law (Employment Equity Act) requires companies to have disabled individuals make up at least 2% of their workforce. Individuals with disabilities account for over 4% of Easigas's workforce.

From 15 to 19 November 2021, SARA observed the European week for the employment of people with disabilities at all its sites. The Quality of Life at Work Department organised an awareness-raising event on the issue of lifelong, temporary and sudden disabilities. Employees were able to take part in webinars about the role of occupational medicine, various disabilities, and to participate in workshops on adapted routes to put themselves in the shoes of a person with a visual or motor disability. The aim was to change the way people see each other in order to value employees who are or will be disabled. Employees greatly appreciated the week's programme, and the various events were very well attended.

In addition, in 2021, Vitogaz France sought to strengthen its commitments with respect to integrating and maintaining employment for people with disabilities. As part of its desire to promote diversity and equal opportunity, the company committed to implementing an employment policy for people with disabilities featuring five pillars;

- facilitating the recruitment and integration of people with disabilities;
- maintaining employment of people with disabilities;
- developing training initiatives that will make it possible to achieve or facilitate the integration of disabled workers;
- integrate ESATs into the company's purchasing policy as far as possible;
- raise awareness through dynamic communication about how disability is perceived.

To carry out these actions, a disability correspondent has been appointed.

The Rubis Terminal JV has also signed partnership agreements with ESATs, medico-social work establishments reserved for disabled individuals (formerly known as *Centres d'Aide par le Travail*), and sheltered workshops.

For instance, for more than 20 years, the Rubis Terminal JV company headquarters has been sourcing office supplies and maintenance products from establishments that employ disabled workers under the auspices of the Commission for Rights and Autonomy of People with a Disability (CDAPH).

In order to promote the integration of people with disabilities, by 2023, 100% of the General Management bodies and Human Resources Departments will receive training on the fight against preconceptions against people with disabilities, and by 2025, 100% of our employees will receive training on this issue.

## 4.4.2 Developing skills /NFIS/



### RISKS

The Group is convinced of the importance of developing its employees, whether through knowledge enhancement or diversification of experiences. The ongoing improvement of individual skills helps motivate teams, encourages coming up with innovative ideas, and boosts employee efficiency and employability. It also makes Group service quality durable and increases safety at facilities.

In addition, in line with internationally defined development priorities, Rubis is attentive to the consequences of energy transition on the workforce and the creation of decent work and high-quality jobs. The principles of just transition for workers consist of attractiveness and development of talent, including workers in the just transition process, and supporting and training workers. **To do so, Rubis committed in its CSR Roadmap, Think Tomorrow 2022-2025, to training each year 10% of its employees on changes in its businesses (energy transition, CSR, etc.) by 2025.**

### MEASURES TAKEN

As developing employees' skills is a key factor in the Group's performance, training objectives have been set. Rubis Énergie has set itself the target of maintaining the rate of trained employees at over 50% of its total headcount over the year and, more generally speaking, providing sufficient training sessions to ensure that employee performance levels do not drop. The Rubis Terminal JV's target is to train 100% of the employees of the head offices in each country in HSE risk awareness.

An e-learning platform was developed in 2021 and put online in March 2022. The first module is dedicated to preventing corruption. The platform will be supplemented with other training modules as necessary.

### Training as a means of moving forward

In accordance with the wishes expressed by employees, the Group invests in general training to upgrade and enhance employees' skills throughout their careers.

Rubis Énergie and the Rubis Terminal JV have set up a wide range of training courses that are adapted to their own specific challenges:

- **language training;**
- **management training;**
- **functional training:** training in law, customs, pay systems, etc.

### Training as a means of preventing risk

Concerned about protecting the physical integrity of its employees while performing their duties, the Group invests in:

- **health**, through providing training in ergonomics for jobs that carry risks to employee health, as well as safety training for different "at risk" jobs aimed at staff and external workers, product training (welding, chemical product handling), workplace first aid and rescue, etc. Several subsidiaries set up pandemic-related training courses (preventive measures against the Covid-19 pandemic, Covid-19 contact persons, working in confined spaces, etc.);
- **industrial safety**, with the assistance of professional bodies such as the GESIP (Groupe d'Étude de Sécurité et Chimiques – Group for Safety Research in the Petroleum and Chemical Industries). These training courses are designed to continually improve the safety of people and facilities at industrial sites in an environmentally friendly manner;
- **road safety**, to reduce the risk of road accidents in regions with poor quality road infrastructure and/or generally inadequate driver training (defensive driving) (see section 4.2.3.2.1);



- **the environment** and quality (incorporation of ISO standards);
- **verifying systems designed to protect facilities** (tank maintenance, training in operating fire-fighting systems, etc.);
- **partnerships** with providers, such as the Association for Prevention in the Transport of Petroleum Products (Association pour la Prévention dans le Transport d'Hydrocarbures – APTH), which provides training and assistance to safety advisers, the Association of Training in Fuel Trading (Association de Formation dans le Négoce des Combustibles – Asfoneco), the Red Cross, etc.

## RESULTS

Due to the Covid-19 pandemic, many training sessions could not take place (lockdown, travel restrictions, etc.), and some were cancelled due to the minimum number of participants not being met. Despite these special circumstances, 61,142 training hours (+18.5% compared to 2020 and -20.7% compared to 2019) were delivered within the Group in 2021, some of them remotely. Nevertheless, the number of employees who received training increased by 24.1% compared to 2020 and by 19.2% compared to 2019, such that the proportion of employees who received training increased to a higher level, reaching 82.4% at Rubis Énergie (Retail & Marketing and Support & Services activities) and close to 82% within the Rubis Terminal JV.

Notably, these training needs were able to be identified during annual reviews. In 2021, 73.7% of employees had a review meeting with their line Manager.

## NUMBER OF TRAINING SESSIONS DELIVERED AND EMPLOYEE BENEFICIARIES

|                                                        | 2021                           |                         |                                 | 2020                           |                         |                                 | 2019                           |                         |                                 |
|--------------------------------------------------------|--------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------|---------------------------------|
|                                                        | Total number of training hours | Number of beneficiaries | Percentage of employees trained | Total number of training hours | Number of beneficiaries | Percentage of employees trained | Total number of training hours | Number of beneficiaries | Percentage of employees trained |
| Rubis SCA/Rubis Patrimoine                             | 190                            | 21                      | 87.5%                           | 201                            | 8                       | 33.3%                           | 361                            | 15                      | 68.18%                          |
| Rubis Énergie (Retail & Marketing/ Support & Services) | 48,212                         | 3,036                   | 82.4%                           | 42,683                         | 2,504                   | 68.0%                           | 64,833                         | 2,616                   | 74.53%                          |
| <b>TOTAL, EXCLUDING THE JV</b>                         | <b>48,402</b>                  | <b>3,057</b>            | <b>82.4%</b>                    | <b>42,884</b>                  | <b>2,512</b>            | <b>67.8%</b>                    | <b>NA</b>                      | <b>NA</b>               | <b>NA</b>                       |
| Rubis Terminal JV                                      | 12,740                         | 502                     | 80.1%                           | 8,694                          | 357                     | 79.6%                           | 11,909                         | 355                     | 82.08%                          |
| <b>TOTAL INCLUDING THE JV</b>                          | <b>61,142</b>                  | <b>3,559</b>            | <b>81.7%</b>                    | <b>51,578</b>                  | <b>2,869</b>            | <b>69.1%</b>                    | <b>77,103</b>                  | <b>2,986</b>            | <b>75.32%</b>                   |

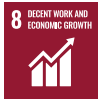
In general, risk prevention efforts continued, with 54% of employees trained in health and safety. The increase in this rate compared with the previous financial years (40% in 2020 and 23.2% in 2019) is attributable to the pandemic, which prompted subsidiaries to step up their health and safety training and awareness-raising efforts (protective measures, work in confined spaces and psychosocial risks).

## NUMBER OF EMPLOYEES TRAINED IN HEALTH AND SAFETY

|                                                       | 2021         | 2020         | 2019       |
|-------------------------------------------------------|--------------|--------------|------------|
| Rubis Énergie (Retail & Marketing/Support & Services) | 1,845        | 1,383        | 615        |
| Rubis Terminal JV                                     | 501          | 276          | 295        |
| <b>TOTAL</b>                                          | <b>2,346</b> | <b>1,659</b> | <b>920</b> |

## 4.4.3 Ensuring health, safety and quality of life at work

/NFIS/



### 4.4.3.1 Health and safety

The Group puts personal health and safety at the very heart of its social policy. These risks affect both employees and staff from outside companies, as well as customers and local residents living near sites operated by Group entities. This subject is addressed in section 4.2.3.2.

### 4.4.3.2 Quality of life at work

#### RISKS

The Group is conscious of the importance of offering its employees working conditions that allow them to reach their full potential. This is necessary to ensure motivation, cohesion and stability among teams, is key to performance and builds lasting employee commitment.

Moreover, employee commitment is very much dependent on the ability of Senior Managers to help new employees settle in, make their teams understand what the Company expects of them, how their work contributes to the Group's success, to be respectful and attentive to the needs of each individual, and to develop the collective intelligence and mutual listening skills required for any relationship built on trust.

Lastly, social protection cover for employees aims to protect them from the potentially significant financial impacts of illness or accidents.

#### MEASURES TAKEN

##### Labour relations

Rubis' relations with all its employees are based on listening, dialogue and mutual respect. Every subsidiary has open and constructive relations with employee representative bodies where they exist (mainly in companies operating in France). Collective agreements notably cover wages and salaries, the company savings plan, incentives, profit-sharing, gender equality and training (see section 4.4.4).

Collective agreements are entered into with the aim of achieving positive outcomes, including with respect to employees' working conditions and the Company's economic performance. High-quality labour relations have a direct effect on the success of developments to be made within the Company in order to adapt to an evolving environment.

In France, all Rubis Énergie and Rubis Terminal JV employees are covered by a collective agreement. The employees of Rubis SCA, the parent company, are not covered by a collective agreement due to the small number of employees and the company's status as a holding company.

Moreover, numerous measures are unilaterally taken on health and safety issues in accordance with rules established by the Group and after consultation with employee representative bodies. For instance, at Rubis Énergie more than 39 health and safety agreements are in place in all of its subsidiaries.

**Rubis Énergie has set the following targets with the aim of maintaining a working environment that is conducive to the well-being of its employees and employee retention:**

- stabilise headcount and jobs on a like-for-like basis;
- keep its absenteeism rate for non-occupational illnesses at under 2%.

#### Monitoring psychosocial risks

The Group specifically targets the prevention of psychosocial risks, knowing that doing so improves quality of life at work. During lockdowns linked to the Covid-19 pandemic, which led many Group employees to work from home in 2020 and sometimes for long periods, increased attention was paid to employees' well-being and measures were put in place, such as regular newsletters and training on working in confined spaces and on preventive measures against the Covid-19 pandemic.

A psychosocial risk assessment is conducted in certain subsidiaries and is updated on a regular basis in order to better prevent against these situations. In addition, to encourage the detection of potential risks, Group employees and external and temporary employees can securely report any harassment via the whistleblowing line that is gradually being rolled out in the Group's subsidiaries (Rubis Integrity Line) as well as through traditional reporting channels (line management, HR, employee representatives) (see section 4.5.1.1).

#### Work commitment

The Group encourages initiatives that promote dialogue and team spirit. These include:

- the organisation of team-building events to foster employees' team spirit. For example, within Rubis Énergie, many subsidiaries organise end-of-year meals with all employees, sometimes with their respective families. Sports activities, seminars, after work events, galettes des rois parties and workshops are also organised. For example, at Galana (in Madagascar), all employees of the three subsidiaries (PTP, GRT and GDP) went to the countryside for a team building session in the Andasibe natural park, located halfway between Antananarivo and Toamasina, on the weekend of 25 and 26 September 2021. The objective was to get to know each other better and to come together in a pleasant environment after the health crisis. The departments of each subsidiary creatively presented their activities, stakes and challenges in an artistic and

playful way. The 220 participants spared no effort to astound, make people laugh and, most of all, help others learn about the work they do through skits, films, and even rearranged songs. Some managed to present a cartoon. Rubis Energia Portugal launched a new issue of its digital magazine. At Vitogaz Switzerland, from 14 to 17 July 2021, some employees met with young karate players and instructors in Leysin (Vaud canton) at a karate camp. During the week, the employees discovered karate, self-defense and Qi-Gong to relax, develop social links, integrate, and develop the body and mind. In Nigeria, Ringardas organised a town hall meeting and picnic to boost employee engagement;

- the launch of a digital collaborative platform, Rubis Team, to facilitate interaction among Rubis SCA and Rubis Énergie employees working on different continents. This tool streamlined exchanges and encouraged a sense of belonging to the Group, and really proved its effectiveness during the pandemic, which led to long periods of working from home for a large number of employees;
- improving the ergonomics and design of workspaces. For instance, Rubis Mécénat (the Group's cultural fund) develops artistic projects at the Group's industrial sites or in subsidiaries' premises, thus helping to establish a sense of well-being and stimulate employees' creativity;
- involving employees in the realisation of sustainable sociocultural projects. For example, Rubis Mécénat has involved employees in projects such as "Of Soul and Joy" in South Africa (photography programme aimed at young people in townships), the "InPulse" art project in Jamaica (creative visual arts platform), and "Ndao Hanavao" in Madagascar (social design innovation lab) (see section 4.4.2.3);
- seeking employees' assistance with community projects. These types of initiatives are conducted locally in most subsidiaries (sponsorship or fund-raising, support for charitable associations and the organisation of local community events, etc.) (see section 4.4.2.3);
- highlighting employees' work (celebrating successes at internal events, etc.).

## Social protection cover for employees outside France

Mindful of the role that social protection cover can play in combating inequality and the importance of protecting its employees' health, the Group strives to offer coverage for employees working in countries where coverage is not mandatory.

As of 31 December 2021, 99.2% of the Group's employees had health coverage, whether mandatory or not. In countries that do not mandate health insurance cover, the subsidiaries have voluntarily set up plans to cover healthcare costs. In addition, 90% of employees benefit from provident insurance thanks to 214 social security or provident insurance agreements in force.

At Rubis Énergie, contributions to private social protection insurance (provident, healthcare) are made at the employer's initiative for employees working outside France, except in foreign subsidiaries that had implemented such arrangements prior to being acquired by the Group.

Within the Rubis Terminal JV, employer contributions are made to provident and private health insurance funds for employees working outside France.

## RESULTS

Indicators regarding employee turnover and absenteeism are used to assess changes in the labour relations context and the motivation of employees in subsidiaries.

The monitoring of staff turnover shows that the Group maintained a dynamic recruitment policy in 2021 despite the health situation. Net job creations (number of new hires less all departures) totaled 103 (including 10 within the Rubis Terminal JV).

## EMPLOYEE TURNOVER IN 2020

|                                                       | Hires      |            |            | Resignations |            |            | Dismissals |           |           | Negotiated departures |           |           |
|-------------------------------------------------------|------------|------------|------------|--------------|------------|------------|------------|-----------|-----------|-----------------------|-----------|-----------|
|                                                       | 2021       | 2020       | 2019       | 2021         | 2020       | 2019       | 2021       | 2020      | 2019      | 2021                  | 2020      | 2019      |
| Rubis SCA/Rubis Patrimoine                            | 1          | 3          | 4          | 0            | 1          | 0          | 0          | 0         | 0         | 0                     | 0         | 0         |
| Rubis Énergie (Retail & Marketing/Support & Services) | 488        | 530        | 577        | 172          | 109        | 162        | 70         | 85        | 86        | 46                    | 50        | 44        |
| <b>TOTAL EXCLUDING THE JV</b>                         | <b>489</b> | <b>533</b> | <b>581</b> | <b>172</b>   | <b>110</b> | <b>162</b> | <b>70</b>  | <b>85</b> | <b>86</b> | <b>46</b>             | <b>50</b> | <b>44</b> |
| Rubis Terminal JV                                     | 67         | 50         | 58         | 25           | 7          | 11         | 7          | 9         | 4         | 5                     | 4         | 8         |
| <b>TOTAL INCLUDING THE JV</b>                         | <b>556</b> | <b>583</b> | <b>639</b> | <b>197</b>   | <b>117</b> | <b>173</b> | <b>77</b>  | <b>94</b> | <b>90</b> | <b>51</b>             | <b>54</b> | <b>52</b> |

The rate of absenteeism due to non-occupational accidents or illnesses and the rate of unjustified absences remain relatively stable at a very low level, with the exception of the Rubis Terminal JV, where a large number of employees are on leave for long-term illnesses.

## ABSENTEEISM NOT RELATED TO AN OCCUPATIONAL ACCIDENT OR ILLNESS <sup>(1)</sup>

|                                                       | Absences not due to occupational illness |              |              | Unjustified absences |              |              |
|-------------------------------------------------------|------------------------------------------|--------------|--------------|----------------------|--------------|--------------|
|                                                       | 2021                                     | 2020         | 2019         | 2021                 | 2020         | 2019         |
| Rubis SCA/Rubis Patrimoine                            | 0.16%                                    | 0.32%        | 0%           | 0%                   | 0%           | 0%           |
| Rubis Énergie (Retail & Marketing/Support & Services) | 1.81%                                    | 1.84%        | 1.83%        | 0.05%                | 0.03%        | 0.20%        |
| <b>TOTAL EXCLUDING THE JV</b>                         | <b>1.8%</b>                              | <b>1.83%</b> | <b>NA</b>    | <b>0.05%</b>         | <b>0.03%</b> | <b>NA</b>    |
| Rubis Terminal JV                                     | 5.93%                                    | 6.00%        | 0.53%        | 0%                   | 0.04%        | 0.32%        |
| <b>TOTAL INCLUDING THE JV</b>                         | <b>2.34%</b>                             | <b>4.20%</b> | <b>0.15%</b> | <b>0.04%</b>         | <b>0.03%</b> | <b>0.21%</b> |

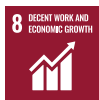
NB: The reporting scope for this indicator covers 90.5% of employees (see the description of methodology contained in section 4.6).  
(1) Days lost as a percentage of total working days per year.

## PERCENTAGE OF EMPLOYEES COVERED BY COMPANY AGREEMENTS

Sixty-three collective agreements, company agreements or unilateral decisions were signed at Rubis Énergie in 2021, covering more than 800 employees. At the Rubis Terminal JV, 45 collective agreements, company agreements or unilateral employer decisions were signed in 2020, covering 325 employees.

## 4.4.4 Involving employees in the Group's value creation

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### RISKS

Failure to involve employees in the Group's value creation could impact their commitment to work and hence the Group's performance. For this reason, Rubis seeks to compensate the active contribution by employees to the Group's economic and financial performance so that they benefit from this value creation, through its compensation policy and/or capital increases reserved for employees.

### MEASURES TAKEN AND RESULTS

#### Wage increases

Employees receive a basic salary and additional compensation based on individual performance (variable salary, bonuses). Salaries and wages are regularly reviewed in light of individual performance and changes in the cost of living. For the most part, decisions on pay are decentralised and are made by each operating subsidiary.

In 2021, 51% of employees received a pay rise. The rate of employees receiving a pay rise was similar regardless of the category (non-managerial employee, managerial employee or senior executives), with the rate for non-managerial employees being the highest (51.3%). Lastly, the proportion of women receiving a pay rise was equal to or higher than the proportion of men in all categories.

### PERCENTAGE OF EMPLOYEES RECEIVING A PAY RISE

|                         | 2021                 |       |                  |       |                   |       | 2020                 |       |                  |       |                   |       | 2019                 |       |                  |       |                   |       |
|-------------------------|----------------------|-------|------------------|-------|-------------------|-------|----------------------|-------|------------------|-------|-------------------|-------|----------------------|-------|------------------|-------|-------------------|-------|
|                         | Non-managerial staff |       | Managerial staff |       | Senior executives |       | Non-managerial staff |       | Managerial staff |       | Senior executives |       | Non-managerial staff |       | Managerial staff |       | Senior executives |       |
|                         | M                    | W     | M                | W     | M                 | W     | M                    | W     | M                | W     | M                 | W     | M                    | W     | M                | W     | M                 | W     |
| By gender               | 51.3%                | 51.3% | 49.2%            | 53.1% | 36.7%             | 53.6% | 49.6%                | 58.0% | 49.1%            | 46.1% | 47.8%             | 58.2% | 64.5%                | 58.0% | 63.4%            | 75.2% | 50.0%             | 66.7% |
| By category             | 51.3%                |       | 50.7%            |       | 41.4%             |       | 51.6%                |       | 48.0%            |       | 50.2%             |       | 62.9%                |       | 67.4%            |       | 54.1%             |       |
| <b>TOTAL HEAD-COUNT</b> | 51%                  |       |                  |       |                   |       | 51%                  |       |                  |       |                   |       | 63%                  |       |                  |       |                   |       |

NB: Data includes data of the Rubis Terminal JV. Figures excluding the Rubis Terminal JV are presented in the table at the end of this section 4.4.

M = Men

W = Women

### Profit-sharing and incentive agreements

In accordance with French law, Rubis Énergie and the Rubis Terminal JV have introduced incentive and profit-sharing arrangements. Rubis SCA only has an incentive arrangement. In 2021, employees were able to benefit from this scheme.

### Employee savings and shareholding plans

Employee shareholding is one of the pillars of the Group's compensation policy. It strengthens employees' sense of belonging to the Group and enables employees to be awarded in connection its performance.

The Group's French subsidiaries have company savings plans. Rubis SCA has also set up a mutual fund (Rubis Avenir) that invests in Rubis shares, through which employees of the Group's French companies that are at least 50% owned by the Group (including eligible employees of the Rubis Terminal JV) can subscribe for annual capital increases. At 31 December 2021, Rubis Avenir held 1.53% of Rubis' share capital.

In 2021, 66.3% of eligible employees took part in this issue (52.8% in 2020).

### Incentive plans

The award of long-term incentivising compensation (performance shares, stock options) aims to acknowledge the positive contributions made by certain high-potential Group executives and Senior Managers around the world to implementing the Group's strategy and to the Group's growth. This sort of compensation is a human resources tool that allows Rubis to attract and retain talents. The plans involve only a small portion of the capital and are subject to demanding performance conditions. It is important to note that Rubis SCA's Managing Partners do not benefit from this type of compensation.

The characteristics of these plans and their performance conditions are described in detail in chapter 6, section 6.5.

## 4.4.5 Consolidated social data – Group scope

|                                                                | 2021         | 2020              | 2019         | 2020/2021<br>change |
|----------------------------------------------------------------|--------------|-------------------|--------------|---------------------|
| <b>Total headcount</b>                                         | <b>4,335</b> | <b>4,142</b>      | <b>3,965</b> | <b>+4.7%</b>        |
| • Rubis SCA/Rubis Patrimoine                                   | 24           | 24                | 22           | +0%                 |
| • Rubis Énergie                                                | 3,685        | 3,669             | 3,510        | +0.4%               |
| • Rubis Terminal JV                                            | 626          | 449               | 433          | +39.5%              |
| <b>Headcount by geographic area</b>                            |              |                   |              |                     |
| • Africa                                                       | 1,763        | 1,675             | 1,558        | +5.25%              |
| • Caribbean <sup>(1)</sup>                                     | 1,242        | 1,322             | 1,311        | -6.05%              |
| • Europe (excluding the Rubis Terminal JV)<br>of which France* | 704          | 696               | 663          | +1.2%               |
| • Europe – Rubis Terminal JV<br>of which France <sup>(2)</sup> | 626          | 449               | 433          | +39.5%              |
|                                                                | 296          | 282               | 273          | +4.9%               |
| <b>Headcount by gender</b>                                     |              |                   |              |                     |
| • Women                                                        | 1,106        | 1,049             | 1,020        | +5.4%               |
| of which the Rubis Terminal JV                                 | 119          | 80                | 82           | +48.8%              |
| • Men                                                          | 3,229        | 3,093             | 2,945        | +4.4%               |
| of which the Rubis Terminal JV                                 | 507          | 369               | 351          | +37.5%              |
| <b>Headcount by age</b>                                        |              |                   |              |                     |
| • < 30 years                                                   | 513          | 551               | 506          | -6.9%               |
| of which the Rubis Terminal JV                                 | 66           | 56                | 43           | +18.8%              |
| • 30 to 39 years                                               | 1,380        | 1,399             | 1,332        | -1.4%               |
| of which the Rubis Terminal JV                                 | 158          | 125               | 141          | +25.9%              |
| • 40 to 49 years                                               | 1,345        | 1,239             | 1,193        | +9.4%               |
| of which the Rubis Terminal JV                                 | 223          | 147               | 143          | +51.7%              |
| • > 50 years                                                   | 1,097        | 953               | 934          | +15.1%              |
| of which the Rubis Terminal JV                                 | 179          | 120               | 106          | +48.5%              |
| <b>Headcount by job category</b>                               |              |                   |              |                     |
| • Non-managerial employees                                     | 3,465        | 3,314             | 3,269        | +4.5%               |
| of which the Rubis Terminal JV                                 | 512          | 347               | 336          | +46.8%              |
| • Managerial employees                                         | 621          | 597               | 488          | +4.0%               |
| of which the Rubis Terminal JV                                 | 64           | 55                | 64           | 16.2%               |
| • Senior executives                                            | 249          | 230               | 208          | +8.3%               |
| of which the Rubis Terminal JV                                 | 50           | 45 <sup>(3)</sup> | 33           | +11.1%              |
| Non-permanent employees (vessel crews)                         | 84           | /                 | /            | /                   |
| <b>New hires</b>                                               |              |                   |              |                     |
| • Number of recruitments                                       | 556          | 583               | 639          | -4.6%               |
| of which the Rubis Terminal JV                                 | 67           | 50                | 58           | +34%                |

|                                                                       | 2021   | 2020   | 2019   | 2020/2021<br>change |
|-----------------------------------------------------------------------|--------|--------|--------|---------------------|
| <b>Departures</b>                                                     |        |        |        |                     |
| • Resignations                                                        | 197    | 117    | 173    | +68.38%             |
| <i>of which the Rubis Terminal JV</i>                                 | 25     | 7      | 11     | +2571%              |
| • Dismissals                                                          | 77     | 94     | 90     | -18.1%              |
| <i>of which the Rubis Terminal JV</i>                                 | 7      | 9      | 4      | -22.2%              |
| • Departure by mutual agreement                                       | 51     | 54     | 52     | -5.56%              |
| <i>of which the Rubis Terminal JV</i>                                 | 5      | 4      | 8      | +25%                |
| <b>Absenteeism rate</b>                                               |        |        |        |                     |
| • Due to illness (non-occupational)                                   | 2.34%  | 2.06%  | 2.06%  | -                   |
| <i>of which the Rubis Terminal JV</i>                                 | 5.93%  | 6.07%  | 4.77%  | -                   |
| • Due to accidents (non-occupational)                                 | 0%     | 0.04%  | 0.07%  | -                   |
| <i>of which the Rubis Terminal JV</i>                                 | 0%     | 0.03%  | 0.02%  | -                   |
| • Due to occupational illness                                         | 0.04%  | 0%     | 0%     | -                   |
| <i>of which the Rubis Terminal JV</i>                                 | 0.2%   | 0%     | 0%     | -                   |
| • Due to occupational accidents                                       | 0.07%  | 0.09%  | 0.15%  | -                   |
| <i>of which the Rubis Terminal JV</i>                                 | 0.17%  | 0.22%  | 0.53%  | -                   |
| • Unjustified absences                                                | 0.04%  | 0.03%  | 0.21%  | -                   |
| <i>of which the Rubis Terminal JV</i>                                 | 0%     | 0.05%  | 0.32%  | -                   |
| <b>Workplace health and safety</b>                                    |        |        |        |                     |
| • Occupational accidents with sick leave > 1 day not leading to death | 35     | 41     | 42     | -19.5%              |
| <i>of which the Rubis Terminal JV</i>                                 | 8      | 9      | 12     | -11.1%              |
| • Occupational accidents leading to death                             | 1      | 0      | 1      | +100%               |
| <i>of which the Rubis Terminal JV</i>                                 | 0      | 0      | 0      | 0%                  |
| • Occupational illnesses                                              | 2      | 1      | 3      | +100%               |
| <i>of which the Rubis Terminal JV</i>                                 | 1      | 0      | 0      | +100%               |
| • Occupational accident frequency rate per million hours worked       | 4.6    | 5.5    | 5.8    | -23.6%              |
| <i>of which the Rubis Terminal JV</i>                                 | 9      | 11.9   | 15.6   | -19.2%              |
| <b>Working hours</b>                                                  |        |        |        |                     |
| • Full time                                                           | 4,275  | 4,104  | 3,926  | +4.2%               |
| <i>of which the Rubis Terminal JV</i>                                 | 595    | 440    | 420    | +35.2%              |
| • Part time                                                           | 60     | 38     | 39     | +57.9%              |
| <i>of which the Rubis Terminal JV</i>                                 | 31     | 9      | 13     | +244.4%             |
| • Of which shift work                                                 | 725    | 537    | 369    | +35.0%              |
| <i>of which the Rubis Terminal JV</i>                                 | 219    | 125    | 120    | +74.5%              |
| <b>Training</b>                                                       |        |        |        |                     |
| • Number of training hours                                            | 61,142 | 51,578 | 77,103 | +18.5%              |
| <i>of which the Rubis Terminal JV</i>                                 | 12,740 | 8,694  | 11,909 | +46.5%              |
| • Number of employee beneficiaries                                    | 3,559  | 2,869  | 2,986  | +24.1%              |
| <i>of which the Rubis Terminal JV</i>                                 | 502    | 357    | 355    | +40.4%              |

|                                                                       | 2021         | 2020         | 2019         | 2020/2021<br>change |
|-----------------------------------------------------------------------|--------------|--------------|--------------|---------------------|
| <b>Salary increases</b>                                               |              |              |              |                     |
| <b>Percentage of total headcount</b>                                  | <b>51.0%</b> | <b>51.0%</b> | <b>63.0%</b> | <b>-</b>            |
| <i>of which the Rubis Terminal JV</i>                                 | 53.6%        | 62.0%        | 67.1%        | -                   |
| <b>Percentage of employees per job category with salary increases</b> |              |              |              |                     |
| • Non-managerial employees                                            | 51.3%        | 51.6%        | 62.9%        | -                   |
| <i>of which the Rubis Terminal JV</i>                                 | 52.75%       | 62.6%        | 67.2%        | -                   |
| • Managerial employees                                                | 50.7%        | 48.0%        | 67.4%        | -                   |
| <i>of which the Rubis Terminal JV</i>                                 | 74.4%        | 88.3%        | 67.2%        | -                   |
| • Senior executives                                                   | 41.4%        | 50.2%        | 54.1%        | -                   |
| <i>of which the Rubis Terminal JV</i>                                 | 38.0%        | 26.7%        | 65.2%        | -                   |
| <b>Percentage of employees per gender with salary increases</b>       |              |              |              |                     |
| • Women                                                               | 51.9%        | 55.6%        | 61.2%        | -                   |
| <i>of which the Rubis Terminal JV</i>                                 | 48.3%        | 56.9%        | 63.8%        | -                   |
| • Men                                                                 | 50.2%        | 51.0%        | 67.8%        | -                   |
| <i>of which the Rubis Terminal JV</i>                                 | 44.5%        | 51.9%        | 67.8%        | -                   |

(1) Until 2020, non-permanent employees (ship crews) were accounted for in the Caribbean zone. In the context of the restructuring of its CSR approach, Rubis would like to put in place differentiated monitoring indicators in order to take the specificities of managing these teams in to account.

(2) Employees in France are included in the headcount of the geographical areas to which they are assigned (Europe, for mainland France, the Caribbean for Guadeloupe, Martinique and French Guiana, and Africa for Réunion Island). The total is therefore higher than the total for Europe.

(3) Correction of a typing error in the URD 2020 (45 replacing 31).



## 4.5 Working responsibly and with integrity

*Operating its businesses responsibly and with integrity is a core issue for Rubis in terms of fulfilling its commitments and protecting its image, reputation and employees. The Group is built on values that have fashioned its culture and driven its success: integrity, respect for others, professionalism and trust are all principles that the Group aims to apply across all its activities to ensure its sustainability. These internal principles, which are rooted in its strong corporate culture, also encourage employees to become involved in the social and economic fabric surrounding them by adopting responsible and supportive behavior.*

Because the Group is present in over 40 countries in Europe, the Caribbean and Africa, the prevention of corruption is a major issue for the Group (section 4.4.1.1). The Group also endeavors to extend its principles of responsibility to its value chain and to gradually introduce a responsible purchasing policy with the aim of having common standards for leading by example (section 4.4.1.2). Lastly, the Group's subsidiaries attach great importance to dialoguing with stakeholders and encouraging momentum in the regions where they operate, both in terms of the economy and employment and in terms of culture and community living (section 4.4.2).

### 4.5.1 Rubis' ethics policy

The Group considers ethics to be an asset that is key to its reputation and loyalty. Integrity is one of the central pillars of the Group's approach to ethics (section 4.4.1.1), as is the Group's commitment to respecting its employees' fundamental rights (section 4.4.1.2).

#### 4.5.1.1 Fair practices



"Personal integrity is key to ensuring exemplary collective behavior. It is a safeguard against wrongdoing that could harm the Company, employees, business relationships or any other external public or private actor."

Gilles Gobin and Jacques Riou,  
Managing Partners of the Rubis Group  
Extract from the Code of Ethics

#### RUBIS' CODE OF ETHICS

Collective and individual commitment is indispensable to adopting ethical behaviors that meet the Group's values. To ensure that the rules of conduct are shared and complied with by all, Rubis has included within its Code of Ethics a common framework for all its subsidiaries, including the Rubis Terminal JV.

This Code of Ethics (which is accessible to the public through the Group's website: [www.rubis.fr/en](http://www.rubis.fr/en)) lays down the values that Rubis considers to be fundamental:

- compliance with applicable laws and regulations wherever the Group operates;
- fighting against corruption, fraud, misappropriation of funds and money laundering;

- preventing conflicts of interest;
- complying with competition, confidentiality and insider trading rules, as well as with specific laws that apply to war and/or embargo zones;
- respecting individuals, including by observing fundamental rights and human dignity, safeguarding privacy, and fighting against discrimination and harassment;
- complying with workplace health and safety rules and environmental protection rules;
- managing relationships with external service providers;
- reliability, transparency and auditability of accounting and financial information;
- protecting the Group's image and reputation.

In each of these areas, the Rubis Code of Ethics details the general principles that employees must observe while performing their duties. The Code of Ethics is furnished to new arrivals. Subsidiaries organise training sessions to explain the Code's contents and to answer employees' questions. Rubis SCA's CSR & Compliance Department is the point of contact for subsidiaries and employees on ethics issues.

**FIGHTING CORRUPTION /NFIS/**

**Programme measures**

In line with its values and applicable legislation, and in particular the law on transparency, fighting corruption and modernising the economy of 9 December 2016 (known as the “Sapin II law”), Rubis is putting into practice its commitment to fight against corruption in all its forms as described in its Code of Ethics, by gradually introducing a comprehensive anticorruption programme. To date, this programme is made up of the following measures:

- **a guide to applying the anticorruption policy** that supplements the Code of Ethics. This guide (which is accessible to the public on the Group’s website: www.rubis.fr) aims to help the most exposed senior executives and employees identify at-risk situations and adopt the related practical preventive measures. The guide was updated in 2021 to make it more educational and to take into account the results of corruption risk mapping;
- **third-party assessment guidelines**, to help operating staff identify third parties that may present risks, perform appropriate due diligence and implement suitable measures. These guidelines are being updated;
- **corruption risk mapping**: this analysis was conducted at the operating entity level by subsidiary Managers based on a methodological guide and meetings involving the subsidiaries’ core functions (purchasing, sales, operations, HR, finance, compliance, etc.). A one-day seminar bringing together all the subsidiaries’ Compliance Advisors was organised in November 2019 to familiarise them with the mapping methodology. Risk hierarchisation resulted in an additional review in 2020. This mapping process resulted in the identification of action plans. Since 2021, the risk mapping of the operational entities is reviewed each year and is fully updated every three years at a minimum;
- **regular awareness and training campaigns in respect of ethics and anticorruption rules** in all Group subsidiaries aimed at employees in the most sensitive positions and, in some subsidiaries, for all employees. Remote training sessions were maintained in 2021, despite the health situation linked to the pandemic. An online training module (e-learning) on preventing and detecting corruption will be made available to the Group’s operational entities in the first quarter of 2022. More targeted training initiatives were held periodically for Compliance Advisors (Group Compliance Seminar) and for Group General Managers and Directors of Rubis Énergie subsidiaries. Lastly, a communication tool was rolled out across the Group for the third consecutive year on International Anticorruption Day, which is celebrated on 9 December each year, to reiterate the Group’s commitments to fighting corruption;

- **a global whistleblowing system**, the Rubis Integrity Line, was established in 2018 and has been rolled out in all Group entities. It allows all Group employees and external and occasional employees to securely and confidentially make a report using an outsourced internet platform. These reports can relate to acts of corruption or other ethical issues (environment, security, fraud, personal data, human rights, etc.) and, more generally, to any situation or conduct that may be contrary to the Code of Ethics. The system’s overall architecture was designed to provide a means of filing these reports and processing them internally, while ensuring complete confidentiality. The rules that govern the use of the Integrity Line set out whistleblowers’ rights and responsibilities so that the system can operate smoothly in a climate of trust. In particular, in the rules, the Group reminds users that whistleblowers will be protected against any retaliation. To support the rollout of the Integrity Line, an educational kit was distributed to the Compliance Advisors, and communication initiatives are carried out regularly (“Think Compliance” newsletter, subsidiary newsletters, training, etc.). In 2021, the Group received 11 reports via the system, seven of which related to HR issues, three of which related to potential conflicts of interest and one of which related to alleged non-compliance with commitment authority;
- modification of entities’ internal regulations or employee handbooks (after informing/consulting staff representative bodies where appropriate) to include specific language stating that a failure to comply with the Code of Ethics or the anticorruption policy may lead to **disciplinary sanctions**. In 2021, 20 disciplinary actions (including 15 in two subsidiaries) were taken for fraud or non-compliance with anticorruption rules, some of which resulted in dismissals;
- **an internal accounting control framework** (see chapter 3, section 3.2);
- **assessing that the programme’s measures are being implemented**: the internal control risk management system (described in chapter 3, section 3.2.3) includes checks on the application of the Group’s main ethics and anticorruption rules. In addition, each subsidiary reports annually to the Group CSR Director & Chief Compliance Officer on the progress of the programme’s deployment. The digital non-financial data collection platform has been used since 2020 for this reporting in order to improve the reliability of the reported information.

**Governance**

The Group and its management bodies have made the prevention of corruption one of their priorities. Since 2016, the Managing Partners’ variable compensation includes an ethics criterion that relates to the implementation of the programme across all entities.

The Group's CSR Roadmap, Think Tomorrow 2022-2025 (which is publicly accessible on the Group's website at [www.rubis.fr](http://www.rubis.fr)) announced in 2021 includes compliance within its third pillar, "Contributing to a more virtuous society". In particular, the Roadmap sets the target of having 100% of employees trained in ethics and anticorruption by 2023.

In 2021, 78% of the subsidiaries' General Managers indicated they had participated in an internal anticorruption initiative or event.

A specific organisation was put in place to support the roll out and monitoring of the anticorruption programme:

- the **Group CSR Director & Chief Compliance Officer**, who reports to the Managing Director in charge of New Energies, CSR policy and Communication and to Rubis' Corporate Secretary, and whose main role is to define the Group's policies and procedures in the area of ethics and compliance and to support, together with the entities, the deployment and implementation of these policies and procedures within the Group. The **Group CSR Director & Chief Compliance Officer** proposes enhancements to the programme by incorporating strategic issues, best practices and regulatory developments, and regularly reports on her work to the Managing Partners and to the Accounts and Risk Monitoring Committee;
- **Rubis Énergie's and the Rubis Terminal JV's Compliance Managers**, who roll out the programme within their divisions and address operational issues, if necessary, in conjunction with the Group's Head of CSR & Compliance;
- the **35 Compliance Advisors**, who are appointed within operating entities, ensure that the anticorruption policy is properly understood and applied.

Tools have been provided to coordinate this compliance network and to support Compliance Advisors in their work, including practical fact sheets on how to deal with gifts and invitations and manage conflicts of interest and Integrity Line training materials for employees. The "Think Compliance" newsletter was launched in late 2018 to support the promotion of a compliance culture within the Group. Two editions were distributed in 2021.

The Group is committed to a continuous improvement approach and supplements its anticorruption programme in view of changes in legislation and best practices.

#### FIGHTING FRAUD

The main internal fraud risk lies in the theft or misappropriation of products. Therefore, over several years the Group has established strict measures to verify production volumes (such as the automation of transfer stations to reduce human involvement as much as possible, inventory gap checks, and upgrades of control systems).

Finally, the increase in external fraud attempts (CEO impersonation and hacking for instance) has prompted the Group to strengthen its information campaign with the aim of raising the awareness of all employees who are likely to be approached (accounting, financial or legal functions) so that this type of fraud can be combatted more effectively.

In terms of IT security, the Group and its subsidiaries constantly work to achieve innovative cybersecurity solutions by using European tools and complying with ANSSI directives, as well as those of its various partners. These actions relate to data protection and protecting production information systems. The Group trains its employees on detecting fraudulent emails (phishing for example) and on suspicious activity at workstations. Strong and secure authentication solutions for production resources with constant flow analysis systems are also implemented.

#### FIGHTING TAX EVASION /NFIS/

The amount of taxes recorded by the Rubis Group (excluding the Rubis Terminal JV) in respect of financial year 2021 amounted to €188 million.

Group companies ensure that tax returns and payments are submitted in accordance with local regulations. They complete the tax returns required in the jurisdictions in which the Group operates its businesses. Rubis has opted for tax consolidation in France since 1 January 2001 (see note 3.10 to the separate financial statements). In accordance with its legal obligations, Rubis carried out its country-by-country reporting by reporting the breakdown of its profits, taxes and activities by tax jurisdiction and established the transfer pricing documentation applicable among Group companies (Transfer Pricing Documentation – Master File).

The Group does not have any subsidiaries that are not underpinned by economic activities (essentially, local commercial operations). In particular, the Group's presence in the Caribbean and the Channel Islands through Rubis Énergie concerns the petroleum products distribution business; Rubis supplies these islands with the energy sources they need to operate and, for example, manages the largest automotive fuel distribution network in the Caribbean Islands and Bermuda and distributes 100,000 m<sup>3</sup> of petroleum products per year in the Channel Islands.

#### RESPECT FOR HUMAN RIGHTS /NFIS/

Respecting human rights is above all about promoting a model of a responsible employer that protects the fundamental rights of all Group employees in all countries where the Group has a presence. In addition to its legal obligations, Rubis advocates for the respect of individuals as a management principle and prohibits harassment and discrimination. These values are enshrined in the Code of Ethics put in place in 2015, which is distributed to employees.

In practical terms, the Group ensures that in all countries where it operates its human resources policy complies with the principles relating to human rights at work as set out in the International Labour Organisation's fundamental conventions in the areas of:

- freedom of association and collective bargaining;
- eliminating discrimination in hiring and professional discrimination;
- eliminating forced or compulsory labour;
- abolishing child labour.

In 2021, the Group joined the United Nation's Global Compact in order to reaffirm its commitment to integrating and promoting the principles of protecting human rights, complying with international labour and environmental protection standards and combatting corruption.

In 2020, the Group's CSR & Compliance Department, in conjunction with Rubis Énergie's operational management, conducted an analysis of modern slavery risks in its value chain in order to ensure that adequate preventive measures are in place. This analysis will be supplemented in 2022 by a broader mapping of the human rights challenges in the Group's activities.

Preventing the risk of forced labour in the shipping business is a major focus. A crew management manual drawn up by the Rubis subsidiary in charge of managing wholly owned vessels sets detailed standards to be complied with in terms of crew recruitment and working conditions (under a temporary international contract with a Group entity), in line with the principles of the ILO Maritime Labour Convention, which include the rejection of forced labour. Enhanced vigilance is exercised when dealing with crew recruitment agencies. Contracts with these agencies include specific clauses relating to the obligation to comply with international standards, and the ILO Maritime Labour Convention in particular. Annual audits are carried out on these recruitment agencies. For chartered vessels, the services of a leading vetting company are used. Compliance with the Maritime Labour Convention is included in the pre-approval criteria for each vessel.

As regards the working conditions of service station managers, who are not Group employees, an initial assessment has been carried out on two subsidiaries with service station networks in two countries that are particularly exposed, Madagascar and Haiti. No cases of forced or child labour were identified by the commercial inspectors, who regularly inspect service stations, sometimes unannounced. An ethics clause, in which the service station operator undertakes to comply with Rubis' ethics rules, including compliance with applicable Labour laws, the prohibition of forced or child labour, and compliance with employee health and safety rules, is included in certain contracts and must be systematically included when renewing or signing new contracts.

The Group's whistleblowing line, Rubis Integrity Line, which has been rolled out across all Group entities, is available not only to Rubis employees but also to external and occasional workers and enables them to report non-compliance with rules in a strictly confidential way (see the "Fighting corruption" section on the previous page). The deployment of the line to reach external employees, including the employees of service station managers, must be strengthened.

In addition, the Group ensures that systems for protecting the health and safety of all persons working within in subsidiaries are in place (see section 4.2.3.2.1).

## 4-5.1.2 Requirements for subcontractors and suppliers /NFIS/



The main suppliers of Rubis' subsidiaries are equipment suppliers and service providers, mainly in logistics (transport, operations).

### RESPONSIBLE PURCHASING POLICY

The Code of Ethics stipulates that employees have an oversight mission and are to ensure within that context that third parties properly apply the Group's standards when working on Group sites. If the situation so requires, employees must conduct awareness or training actions and, if ethics rules are violated, advise their line managers.

The Code of Ethics also specifies that the Group's subsidiaries must require that the external service providers with which they work (suppliers, subcontractors, industrial or commercial partners) comply with internal standards related to safety, environmental protection and respect for individuals in particular.

Any finding of a breach of the Group's ethical standards must be communicated to the line Manager and/or the Management of the subsidiary or facility as quickly as possible.

Rubis' CSR Roadmap, Think Tomorrow 2022-2025, (accessible on the Group's website: [https://www.rubis.fr/uploads/attachments/Rubis\\_CSR%20roadmap\\_2022\\_2025-EN.pdf](https://www.rubis.fr/uploads/attachments/Rubis_CSR%20roadmap_2022_2025-EN.pdf)) published in 2021 notably provides for a target of adopting a sustainable purchasing charter which would make it mandatory to include CSR criteria when selecting suppliers and service providers for capex and the Company's most significant projects.

Lastly, to avoid conflicts of interest, the Code of Ethics specifies that an employee must not (i) acquire a significant interest in a supplier, or in a company or group to which a relative or family of the supplier belongs and with which Rubis has conflicting interests, or (ii) accept any gifts or hospitality that does not comply with the Group's rules on the subject. These rules are detailed in dedicated practical information sheets.

### MEASURES FOR INCURRING EXPENSES AND CONTROL

The provision of services and supplies used on Rubis Terminal's industrial sites is governed by the Group's social and environmental policy (see section 4.2.1).

Rubis' subsidiaries factor health, safety and environmental issues into the process of selecting solutions from their suppliers when such companies work at their facilities. The subsidiaries therefore favour practices that reduce energy consumption and waste generation, all while guaranteeing optimal security. This is the case in the choice of heating by heat pump that was made for newly built buildings for the Rubis Terminal JV.

The Rubis Terminal JV has set itself the target each year of having all orders fulfilled under terms containing a CSR criterion: all of the JV's service providers that work with personnel on its industrial sites are selected using HSE criteria as a minimum. In addition, the Rubis Terminal JV responded to the Ecovadis questionnaire in 2021 and is awaiting the results. Rubis Énergie, which does not have a centralised purchasing department, is considering setting up a target as part of the definition of the Group's CSR Roadmap.

Contracts also stipulate that suppliers must comply with applicable Labour laws, including the fight against illegal employment and respect of working hours.

Third-party assessment guidelines also provide for ethics risk assessments of their main trading partners, including suppliers and service providers.

The Group ensures that its suppliers, which generally operate nationwide or internationally, are certified whenever possible and that they comply with the stringent regulations liable to be imposed on them (transportation of hazardous materials, manufacturing of pressurised equipment, etc.).

## 4.5.2 Commitment to regional development /NFIS/

Committed to local populations, Rubis' subsidiaries attach great importance to dialogue with stakeholders and to promoting buoyancy in the regions in which they operate, not only in terms of economics and employment but also in the areas of culture and community living. The Group also commits itself through a social action policy and active and targeted sponsorship.

### 4.5.2.1 Close relationships with stakeholders



The Group's stakeholders consist of employees and their representatives (union representatives, Health, Safety and Working Conditions Committee (CHSCT), etc.), shareholders, national and local governmental bodies (DREALs, DRIEE, etc.), regulatory agencies, trade unions, associations and other private agencies working on social and environmental issues, customers and suppliers, as well as communities living near subsidiaries' facilities.

The Group has also consistently taken into account the impacts its facilities and activities have on residents' lives. Indeed, this is an obligation for Seveso sites, resulting in the signature of technological risk prevention plans (PPRT) that are negotiated with local authorities and the relevant associations (see section 4.2.3, which details the industrial safety measures implemented).

Measures have been taken in favour of residents living near industrial sites. These measures notably aim to avoid or diminish the nuisances associated with truck traffic, through the purchase or leasing of land to create parking areas for tank trucks waiting to be filled and, at certain sites, the creation of a booking system for truck loading.

When the activity conducted locally requires it, site Managers also have regular contact with all government stakeholders at the local, regional and national levels with respect to the enforcement of regulations and for operating permits:

- in France (Rubis Énergie and the Rubis Terminal JV): DREAL (Regional Directorates of Environment, Planning and Housing), DRIEE Île-de-France (Regional and Interdepartmental Directorate of Environment and Energy), CLIC (Local Information and Consultation Committees), CSS (Site Monitoring Committee), local government, prefectures, SDIS (Fire and Rescue Departments), customs;
- in the Netherlands, Belgium and Turkey (Rubis Terminal JV): with agencies responsible for buildings or for the verification of regulatory compliance, including facility safety and security, compliance with environmental standards and compliance with customs regulations.

The relevant subsidiaries also play an active role in regional campaigns regarding major industrial hazards to inform local populations about operations carried out on its sites, the products stored there and safety instructions. Some site Managers have visited schools to raise public awareness about such risks. Others have organised tours of the industrial facilities for young people, reporters and elected officials.

### What is a PPRT?

Introduced by the law of 30 July 2003, on the prevention of technological and natural risks and on compensation for damage and the implementing decree of 7 September 2005, the purpose of technological risk prevention plans (PPRT) is to regulate more closely future urban development around high-threshold Seveso sites.

The PPRT is a document drawn up by the French government. It maps exposure to risk around any given facility, taking into account the nature and intensity of the technological risks and the preventive measures implemented.

## 4.5.2.2 Economic and social involvement in regional communities



Rubis' subsidiaries are involved in the economic and social life of the communities within which they operate.

Their involvement is notably reflected in their contribution to the dynamism of the local employment market: more than 98% of the Group's employees are hired locally. Moreover, the sites most often favour business relationships with local suppliers (over 50%).

Within the Support & Services activity (Rubis Énergie), the SARA refinery also significantly contributes to the dynamism of the local job market: the number of direct and indirect jobs is estimated at 700 across the three French overseas departments (Martinique, Guadeloupe and French Guiana).

In the Retail & Marketing activity (Rubis Énergie), the network of small and medium-sized facilities (service stations, small depots) has an appreciable impact on employment, as the Group operates 1,026 service stations, most of which are run by independent managers. The number of jobs (managers, fuel attendants, security guards) generated by these stations' activities has been estimated at more than 4,000 (*i.e.*, a low average of around four full-time jobs per station). This estimate was made on the basis of ongoing reporting to better identify our contribution to the creation of indirect jobs. It will be gradually refined.

This is also the case in the Storage activity (Rubis Terminal JV), where terminals work primarily with local service providers who are perfectly familiar with the various facilities and their developments. This means that the promotion of local employment is combined with optimised maintenance and routine upkeep of sites by contractors.

In addition to the direct impacts caused by hiring, the Group's facilities are a key driver of the local economy, insofar as the Storage, Retail & Marketing, and Support & Services activities satisfy strategic requirements such as the storage of products used in industrial processes, the supply and transportation of bitumen to improve the road network, the provision of fuel, etc.

The Rubis Terminal JV's depots are part of the logistics chain for chemical products, petrochemicals, agrifoods and liquid fertilisers, serving industries located nearby. Their presence and adaptability are essential for the development of regional industries. For example, the Rubis Terminal JV's French subsidiary serves the entire Lyon and Grenoble chemical valley.

Finally, this role in regional development is also reflected in the subsidiaries' involvement in community life in the areas where the Group operates. Subsidiary and site Managers maintain close ties with local communities, and the law on technological risk prevention plans (PPRT) has further promoted dialogue and closer relationships.

For example, the Rubis Terminal JV's teams are in close contact with the ports with which concessions have been signed (Rotterdam, Antwerp, Rouen, Strasbourg, Dunkirk and Brest), and site Managers are encouraged to take on responsibilities within these port organisations. In general, terminals located in industrial areas are actively involved in the projects of local associations, with a view to maintaining economic activity in the area.

More broadly, the subsidiaries' involvement in regional communities also results in active participation in efforts supporting, promoting or preserving cultural heritage and the volunteer sector. Commitments of this type are in addition to the Group's sponsorship activities.

### 4-5.2.3 The Group's community investment and sponsorship activities in 2021

For over 10 years, Rubis has pursued a policy of international sponsorship through the implementation of targeted initiatives within local communities in the countries in which the Group operates, through:

- community investment carried out by the Group and its subsidiaries, which allow vulnerable populations better access to education and healthcare;
- the Rubis Mécénat endowment fund, which promotes contemporary artistic creation and access to culture.

In 2021, Rubis dedicated €1,313,981 to its actions in favour of education, health and culture in approximately 20 countries in which the Group operates.

#### THE RUBIS GROUP'S SOCIETAL ACTIONS: LOCAL COMMITMENT BY RUBIS AND ITS SUBSIDIARIES TO IMPROVE VULNERABLE POPULATIONS' ACCESS TO EDUCATION, TRAINING AND HEALTH CARE

In line with the Group's desire to be fully integrated into the regions in which it operates and to contribute to their development, Rubis and its subsidiaries support community associations working in the areas of education and health. Each associative project is supported by the local subsidiary and is adapted to the issue on the ground in order to best meet the expectations of populations.

In order to continue and strengthen its proactive approach, the Group has included the following commitment in its CSR Roadmap, Think Tomorrow 2022-2025: by 2025, 100% of the business units will have implemented community investment meeting a local need (in connection with education/health).

Each associative project is steered locally by the subsidiary's Managing Director and CSR Manager, along with Rubis' sponsorship, CSR and communications teams. Attached to acting in all the Group's countries, Rubis has extended its support to three new countries in 2021: Ethiopia, Uganda and Saint Lucia.

Independently of Rubis' community investment, each subsidiary is involved in local associative projects of its choice, either on an *ad hoc* or long-term basis.

In 2021, the Group also continued the Covid emergency fund initiated in 2020 to support its subsidiaries abroad in the fight against Covid-19, by supporting local health, education and prevention actions and associations.

#### Community investment in Europe

In France, Rubis SCA has made a long-term commitment to nine associations working in the fields of health and education, such as École à l'Hôpital, which provides schooling for hospitalised children, and Démon (Dispositif d'éducation musicale et orchestrale à vocation sociale), a project aimed at democratising culture run by the Paris Philharmonic. Rubis Énergie, Vitogaz France and Rubis Terminal also seek out associative projects aimed at the subsidiaries' employees. Every two years, one association is selected per subsidiary by a Committee made up of employees and the Group's sponsorship, CSR and communications teams. In 2020-2021, Nouveaux Jardins de la Solidarité and CESAP Les Cerisiers benefited from the Group's support. The European subsidiaries also support local associations in Spain (Fundación Aladina), Portugal (Joyeux Portugal) and Switzerland (Ken Shin Kai), with a particular focus on health and disability.

#### Community investment in Africa

In Africa, Rubis and its subsidiaries are particularly involved with local associations that seek to encourage education and training for local communities, thereby responding to a need for the reintegration and professionalisation of African youth. Galana, Vitogaz Madagascar and Easigas Botswana support associations and schools that provide schooling for children in local communities. Ringardas Nigeria participates in the rehabilitation of schools, and Eres Togo provides its competencies to young African entrepreneurs in the energy sector. In Kenya, the Comoros and Uganda, the subsidiaries are particularly involved in health and access to healthcare for all.

#### Community investment in the Caribbean

Education is also a priority for the Group's subsidiaries in the Caribbean. Partnerships with local schools have been put in place in Haiti, Antigua and Saint Lucia. SARA created the ENAG association (Énergie Nouvelle Antilles-Guyane), which allows it to invest in projects run by or for young people in Guadeloupe, French Guiana and Martinique. Rubis Antilles Guyane invests in medical research. Exceptional aid was also provided to Saint Vincent during the eruption of the La Soufrière volcano in April 2021.

#### Key figures

- 35 associations and projects supported in the context of Rubis' community investment.
- 25 subsidiaries involved in Europe, Africa and the Caribbean.
- Nearly 400 employees involved: sponsorship activities, fundraising, meetings, etc.
- Nearly 200,000 beneficiaries of Rubis' community investment and the commitments of each subsidiary in Europe, Africa and the Caribbean.

## RUBIS MÉCÉNAT: THE GROUP'S ENDOWMENT FUND COMMITTED TO CULTURE

2011-2021: 10 years of commitment to contemporary creation around the world



Rubis Mécénat celebrated its tenth anniversary!

Created in 2011 to operate as a cultural and social player beyond the economic role of the Rubis Group the territories in which it operates, for the past decade the Rubis Mécénat endowment fund has been developing committed artistic projects, adapted to the local problems of each territory, while prioritising long-term commitment and support. Among our two main areas of work, the sociocultural programmes are driven by a desire to make a lasting contribution to the development of local communities that are far from art and culture. The

aim is to support them by using art as a tool for empowerment and to highlight young talent. It is a way of building generations of artists and entrepreneurs so that they can pass their knowledge on to future generations. We have developed three educational programmes in South Africa, Jamaica and Madagascar and have trained over 150 young adults in various artistic fields, while awarding more than 60 scholarships in these countries. The policy of artistic commissions is our second line of action. Over the past decade, we have commissioned 22 works from emerging and mid-career artists, in collaboration with cultural institutions and the Group's industrial sites, with the same desire to create professionalising and supportive projects. Today, we want to continue to create and support impact projects that have a social and societal dimension and that convey a positive and constructive message.

### 10 years of commitment – Rubis Mécénat in figures

- 3 sustainable educational, artistic and social programmes initiated and run by Rubis Mécénat in South Africa, Jamaica and Madagascar with the aim of reintegrating and professionalising young adults from disadvantaged local communities through the arts.
- More than 150 young adults (15-30 years old) supported in the framework of these educational programmes.
- More than 60 scholarships awarded in South Africa, Jamaica and Madagascar to these young beneficiaries so they can access tertiary studies in the field of art and to support them in their professional future.
- More than 100 renowned international artists invited to participate in these programmes and to conduct workshops with programme beneficiaries.
- More than 20 cultural events organised locally and internationally to give visibility to programme beneficiaries (exhibitions, festivals, residencies, conferences, etc.).
- Support for programme beneficiaries with their professionalisation and providing a network of local and international cultural players.
- 22 artistic commissions awarded to emerging and mid-career artists in France and abroad in collaboration with cultural institutions and the Rubis Group's industrial sites.
- 20 books published on Rubis Mécénat projects and on the artists supported by the endowment fund.
- 1 video series of artists' portraits produced by Rubis Mécénat.
- More than 100 works of art acquired from the artists supported by the fund and exhibited within the Group and its subsidiaries.
- 3 artistic projects carried out internally with the employees of the Group's subsidiaries.

### 2021 in figures

- Training and weekly workshops continued in South Africa, Jamaica and Madagascar, both remotely and face-to-face.
- About 50 young people were able to benefit from these sociocultural programmes.
- 10 young artists from these programmes received scholarships to access higher education in the field of art.
- 3 artistic commissions in 2021, with the artists Pierre Roy-Camille (SARA, Le Lamentin, Martinique sites), Joël Andrianomearisoa (towers and ramparts of Aigues-Mortes, with the Centre des Monuments France) and Dhewadi Hadjab (Église Saint-Eustache, with les Beaux-Arts de Paris, France).
- 1 book was published on the Brise du Rouge Soleil by Joël Andrianomearisoa (Towers and Ramparts of Aigues-Mortes) in collaboration with the Centre des Monuments Nationaux.
- 3 episodes of the Art(ist) series were produced on the artists Cyprien Clément-Delmas (French photographer and Director), Lindokuhle Sobekwa (South African photographer) and Joël Andrianomearisoa (French-Malagasy artist).



## 4.6 Methodology note /NFIS/

***This section contains a description of methodology and a cross-reference table designed to facilitate understanding of CSR information. Accordingly, it was decided to present the scope and methods for reporting CSR information and the key definitions contained in the internal standards on reporting labour and environmental information. These clarifications will enable the reader to have a more precise understanding of each information item's scope and relevance.***

### 4.6.1 CSR scope

The rules relating to an entity's date of inclusion within and exit from the CSR scope are defined as follows:

- any acquisition of an entity (external to the Group) is included in the CSR reporting scope starting the first full financial year occurring after the entity is included in the financial scope, at the earliest. This rule allows HR processes, safety standards and Group commitments to be better integrated within the acquired entity, along with the corresponding monitoring indicators;
- unless otherwise indicated, the CSR data of an entity that was sold or liquidated during the financial year is excluded from CSR reporting for the entire fiscal year in which it was sold or liquidated.

#### 4.6.1.1 Environmental data

The reporting scope for environmental information corresponds to the Group's financial scope unless expressly stated otherwise. Controlled companies are fully consolidated, with the exception of data relating to the greenhouse gases emissions (see below).

Environmental data for the Rubis Terminal JV, which is jointly controlled by Rubis SCA and its partner and accounted for using the equity method, are presented both at 100% and in accordance with the percentage of capital held by Rubis SCA (55%).

The exact scope of reporting of environmental data may vary according to the environmental indicators, depending on their relevance and the accounting methods applied. The environmental data is collected at the legal entity level.

Environmental data is published by activity. Figures are published for the activities that have the most significant environmental impacts (Support & Services activities at Rubis Énergie and the activities of the Rubis Terminal JV).

The greenhouse gases emissions from the Group's activities and the greenhouse gases emissions related to the use by customers of products sold for final use have

been evaluated and are published for all the entities in the financial scope of consolidation, with the exception of Rubis SCA/Rubis Patrimoine due to their immaterial impact (24 employees, no operating activity). In accordance with the principles of the GHG Protocol, this data is proportionally consolidated by applying the percentage of the stake held.

#### 4.6.1.2 Social data

Unless expressly stated otherwise, the reporting scope for social information corresponds to the Group's financial scope of consolidation. Controlled companies are fully consolidated.

Social data regarding the Rubis Terminal JV, which is jointly controlled by Rubis SCA and its partner and accounted for using the equity method, are presented at the rate of 100%.

The information for Rubis SCA/Rubis Patrimoine, Rubis Énergie (Retail & Marketing and Support & Services activities) and the Rubis Terminal JV is presented separately and/or by region.

The exact scope of social data reporting may vary according to the social indicators, depending on their relevance and the accounting methods applied. Social data is collected at the legal entity level.

Moreover, the shipping activity requires the use of crews hired under temporary contracts. These non-permanent employees of the Group (84 individuals in 2021) are not taken into account when monitoring published social indicators.

#### 4.6.1.3 Societal/ethics data

The reporting scope for societal and ethics information corresponds to the Group's financial scope of consolidation. The applicable reporting method is proportional consolidation (percentage of stake held). The societal/ethics data are collected at the business unit level.

## 4.6.2 Data reporting methods

The production of CSR information is carried out jointly by the subsidiaries and the Group's parent company and is subject to systematic internal audits.

For several years now, the Group has used a risk mapping process to identify significant risks. This identification process and risk management and monitoring arrangements are described in chapters 3 and 4 of this Universal Registration Document.

### 4.6.2.1 Comparability and reliability of information

Reporting protocols have been designed to ensure the comparability of results between Group entities. However, environmental performance is only comparable at the level of a given activity.

As the strength of the Group's business has resulted in significant external growth, the CSR reporting scope also changes on a regular basis, and therefore does not, in the absence of ratios, allow for true comparability of data across several financial years.

A set of reporting standards for environmental and labour-related information was defined by management in partnership with the relevant subsidiaries. These standards provide a precise definition for each data item referred to in the information reporting protocols with the aim of reducing the risk that concepts will be interpreted differently.

### 4.6.2.2 Control measures

The collected data is subject to consistency checks at the local level and then by the functional departments of Rubis Énergie or the Rubis Terminal JV and by Rubis SCA's CSR & Compliance Department. Consistency between the financial scope of consolidation and the labour data reporting scope is ensured by Rubis SCA's CSR & Compliance Department.

### 4.6.2.3 Changes in methodology

Unless otherwise provided, the methodology cannot be changed after the information reporting process within Group entities has begun. Changes in methodology are prepared and/or overseen by Rubis SCA's CSR & Compliance Department after consultation with Rubis Énergie and the Rubis Terminal JV. As appropriate, changes take into account observations made by stakeholders about the relevance and quality of the definitions contained in the framework.

### 4.6.2.4 Methodological limitations

It is important to note that the indicators may have methodological limitations due to:

- a lack of harmony in national laws, and in particular the specificities of Labour laws in certain countries;

- the heterogeneity of the data managed within the Group's subsidiaries;
- changes in definition that may affect their comparability;
- practical arrangements for collecting data;
- the availability of source data as of the reporting date.

Some indicators should be interpreted with caution, particularly averages, since they consist of world-wide data that requires a more detailed analysis at the level of the relevant geographical areas, countries and trades.

### 4.6.2.5 Data reporting tools

With the exceptions mentioned below, the operating entities report data using the reporting software put in place by the Group in 2020.

#### ENVIRONMENTAL DATA

Because the Group's various activities have environmental impacts that are specific to such activities (see section 4.2.1), data calculation methods may vary depending on the activity. However, the definitions are standardised at the level of each division, within a "standard for reporting environmental data" that has been incorporated into the Group's CSR data reporting software.

Rubis Énergie's data is reported by the entities into the reporting software, with the exception of (i) data from the SARA (refinery), which is the subject of a specific report issued by SARA's HSE teams, and (ii) data relating to the number of Seveso sites, which are submitted by headquarters on a consolidated basis.

Data from entities within the scope of the Rubis Terminal JV are reported on a consolidated basis by the Rubis Terminal JV's Operations Department for inclusion in the Group's reporting software.

#### SOCIAL DATA

For all entities, the social data reporting protocols include similar information based on standardised definitions set out in the "standard for reporting social data" that has been incorporated into the Group's CSR data reporting software.

#### SOCIETAL/ETHICS DATA

Societal/ethics data are reported using the reporting software on the basis of standardised definitions that apply to all entities and that are partly produced by Rubis SCA (Group ethics policy). Regarding charitable and sponsorship initiatives, dialogue with stakeholders and commitment to local areas, the information collected may come from public communications by subsidiaries and/or a societal information reporting protocol at Rubis Terminal.

## 4.6.3 Definitions

| Concepts                                | Definitions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1) Environmental information</b>     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Volatile organic compounds (VOC)</b> | <p><b>Rubis Énergie</b><br/>Consolidated VOC emissions correspond to the values reported during the financial year (with a one-year lag) with respect to all French sites that are subject to reporting obligations under applicable regulations. In the refining activity, measurements of VOC emissions are the subject of a biennial sniffing campaign conducted by an accredited independent body.</p> <p><b>Rubis Terminal JV</b><br/>Consolidated VOC emissions correspond to the values reported during the financial year (with a one-year lag) with respect to all French sites and at the Antwerp, Rotterdam and Dörtyol (Turkey) sites.</p>                                                                                                                                                                                                                                                                           |
| <b>Energy consumption</b>               | <p>There is no mandatory legal definition for this issue.</p> <p><b>Rubis Énergie</b><br/>Rubis Énergie's distribution activities are for the most part not energy intense. They therefore are not such as to justify that a comprehensive measuring system be set up at the division level. In the refining activity, the refinery uses part of the crude oil it stores to produce energy (electricity and steam). An internal database monitors the site's real-time power generation and consumption.</p> <p><b>Rubis Terminal JV</b><br/>The data represents the sum of the quantities of automotive or heating fuels or electricity purchased, converted into GJ, with the exception of fuel used by administrative staff (headquarters and site management) for transportation.</p>                                                                                                                                        |
| <b>Hazardous waste</b>                  | <p><b>Rubis Énergie</b><br/>Most of Rubis Énergie's distribution activities do not produce hazardous waste. The activities are not of a nature that justifies that a comprehensive measurement system be set up at the division level. In the refining activity, waste amounts to the values reported during the financial year (time lag of one year).</p> <p><b>Rubis Terminal JV</b><br/>Waste amounts to the values reported during the financial year (with a one-year lag) at all French sites and at the Antwerp, Rotterdam and Dörtyol (Turkey) sites.</p>                                                                                                                                                                                                                                                                                                                                                               |
| <b>Sulfur dioxide (SO<sub>2</sub>)</b>  | <p>SO<sub>2</sub> emissions are assessed in the context of Rubis Énergie's refining activity. These emissions are evaluated by the refinery's Production Technical Office using a spreadsheet. The flow of SO<sub>2</sub> is calculated based on the fuel supply (based on the reconciled materials balance) and the sulfur content of the fuels analysed by the refinery's laboratory. SO<sub>2</sub> concentration is deduced on the basis of the gas volume calculated using the net calorific value (NCV) of each fuel. The calculation is verified annually by an accredited independent body.</p>                                                                                                                                                                                                                                                                                                                          |
| <b>Water used</b>                       | <p>This is standing water (e.g., reservoirs and lakes) or running water (e.g., rivers) located above ground, sea water, rainwater, underground water and water from the distribution network that was used in the activities of the Group entity. Discharged water is abstracted water, plus some rainwater.</p> <p><b>Rubis Énergie</b><br/>Most of Rubis Énergie's distribution operations do not require recurrent use of large quantities of water as part of an industrial process. In the refining activity, water consumption is measured based on meter readings. The volume of water discharged corresponds to the value recorded by the meter at wastewater treatment exits.</p> <p><b>Rubis Terminal JV</b><br/>The quantities of water abstracted or discharged are those reported during the financial year (with a one-year lag) at all French sites and at the Antwerp, Rotterdam and Dörtyol (Turkey) sites.</p> |
| <b>Greenhouse gases (emissions)</b>     | <p>Only carbon dioxide (CO<sub>2</sub>) is assessed, as according to our estimates, Group activities do not involve other greenhouse gases, including methane (Annex II of Directive 2003/87/EC). The CO<sub>2</sub> emissions led to a <i>Bilan Carbone</i><sup>®</sup> audit being conducted, the scope of which is detailed in the definitions of "Scope 1", "Scope 2" and "Scope 3".</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| Concepts                                | Definitions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Suspended solids</b>                 | <p>These are particles that are suspended in water, the nature of which depends on the activities carried out on the polluted site.</p> <p><b>Rubis Énergie</b><br/>Rubis Énergie's regular activities generate little water pollution. In the refining activity, suspended solids are analysed and evaluated by the refinery's laboratory and then audited by a qualified independent body.</p> <p><b>Rubis Terminal JV</b><br/>Given the very broad scope of particles that may fall within the definition of suspended solids, Rubis Terminal retains only the compounds that are the most representative of the pollution that may be produced by its main activities. Values from the French sites are the only values reported to authorities; in other places, the values are those established for Group reporting.</p>                                                                                                                                                             |
|                                         | <p><b>Rubis Énergie</b><br/>In the refining activity, NO<sub>x</sub> emissions are assessed by the refinery's Production Technical Office using a spreadsheet. This is an estimate based on the emission factor of each fuel and the operating time of DeNO<sub>x</sub> from combustion turbines. This calculation is audited annually by a qualified independent body.</p> <p><b>Rubis Terminal JV</b><br/>NO<sub>x</sub> is calculated based on consumption of combustibles or fuels (excluding electricity) over the financial year. The fuel used by administrative staff (headquarters and site management) when traveling is not taken into account. Concentrations of NO<sub>x</sub> in fumes are considered in the calculation as being equal to the highest permitted level of emissions or, in the absence of a limit, 150, 200, 300 or 550 mg/Nm<sup>3</sup> for boilers, depending on the fuel used, or 2 g/kWh for engines, in the absence of representative measurements.</p> |
| <b>Nitrogen oxides (NO<sub>x</sub>)</b> | <p><b>Rubis Énergie</b><br/>The following are considered to be industrial sites: the refinery; storage sites (depots) for liquefied gases, petroleum products, or bitumen with a storage capacity &gt; 50 tonnes of liquefied gas and/or 500m<sup>3</sup> of petroleum products/bitumen; a liquefied gas cylinder filling plant with a storage capacity &gt; 50 tonnes.</p> <p><b>Rubis Terminal JV</b><br/>Storage sites for fuels and combustibles, chemical products, bitumen, food products and liquid fertilisers.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Industrial sites</b>                 | <p>Direct emissions from fixed and mobile facilities within the organisational scope, <i>i.e.</i>, emissions from sources held or controlled by the organisation, such as combustion generated by owned industrial facilities or trucks, industrial processes, etc.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Scope 1</b>                          | <p>Indirect emissions tied to the generation of electricity, heat or steam purchased for the organisation's activities. These emissions are calculated using the location based methodology, <i>i.e.</i>, by taking the country's emissions factor into account.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Scope 2</b>                          | <p>Other emissions indirectly caused by the organisation's activities that are not accounted for under scope 2 but are linked to the entire value chain, such as, for example, the purchase of raw materials, services or other products, employee travel, upstream and downstream transportation of merchandise, management of waste generated by the organisation's activities, use and end of life of products and services sold, capitalisation of goods and production equipment, etc.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Scope 3</b>                          | <p>The following items are included in scope 3 of Rubis' <i>Bilan Carbone</i><sup>®</sup>: purchases of goods and services, fixed assets, upstream energy, upstream and downstream transportation of goods, waste generated, use of products sold. For purchases of goods and services for investments, the Rubis Terminal JV has counted the annual depreciation of this value in 2020 and not the values purchased. Certain items were excluded from Rubis' <i>Bilan Carbone</i><sup>®</sup>, as these emissions represent less than 5% of scope 3 GHG emissions and are therefore not material to the Group. The emissions principally relate to depreciation of trucks and buildings.</p>                                                                                                                                                                                                                                                                                               |

| Concepts                                                         | Definitions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2) Social information</b>                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Occupational accidents</b>                                    | <p>An accident affecting an employee of a Group entity, where a medical certificate or investigative findings establish that the accident was directly caused by the employee's work at the entity at issue and which leads to medical leave (total or partial).</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>for Group entities located in France, the figures include employees' commuting accidents that occur off-site, in accordance with applicable law;</li> <li>for Group entities located outside France, the inclusion or exclusion of employees' commuting accidents that occur off-site depends on applicable local law.</li> </ul>                                                                                                                                                                                                                                                                             |
| <b>Job categories</b>                                            | <p>To enable global harmonisation of reporting, employees were distinguished as follows:</p> <p><b>Non-managerial staff:</b> non-executive and non-senior executives employees.</p> <p><b>Managerial staff:</b> employees:</p> <ul style="list-style-type: none"> <li>with managerial duties and responsibilities, without being part of the General Management or a member of the Management Committee, or being a site Manager; or</li> <li>with the status of <i>cadre</i> under French law.</li> </ul> <p><b>Senior executives:</b> senior executives are executives belonging to the General Management or members of the Rubis Énergie or Rubis Terminal Management Committee, Directors of subsidiaries and site Managers and the executives that report directly to them.</p>                                                                                                                                                         |
| <b>Management Committee</b>                                      | <p>A Management Committee is a Committee composed of the main Directors or Managers of a Group entity who meet regularly to make strategic decisions and monitor the entity's results.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Apprenticeship contract or occupational training contract</b> | <p>A contract between a person pursuing an academic training course (at university or in a training centre) and a Group entity (in principle, for a fixed term of six months or more (except where an is exception provided for in the applicable legislation)) that entitles such person to call themselves an employee of the signatory company.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Unilateral decision</b>                                       | <p>A decision taken unilaterally by the Management of the Group entity in question after discussion with the employee representatives (as applicable).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Crews</b>                                                     | <p>Persons employed under temporary contracts to work onboard vessels owned by the Group. The social indicators relating to permanent employees do not include these non-permanent workers, for which separate monitoring is more relevant.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Number of days worked per year</b>                            | <p>The total number of working days per year, which is used as the basis for calculating absenteeism rates, results from the conversion of an average number of hours worked each day that may vary slightly from one subsidiary to another, taking into account applicable laws and the nature of the activities carried out locally.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Number of hours worked per year</b>                           | <p>The number of hours worked per year may be calculated based on a daily average established under prevailing law.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Departure by mutual agreement</b>                             | <p>The departure of an employee of a Group entity (including those on trial periods) that results from an amicable agreement between the two parties and that was not imposed by one of the parties on the other. Accordingly, departures by mutual agreement are not considered as dismissals or resignations under the applicable legislation.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Employees</b>                                                 | <p><b>This category includes:</b></p> <ul style="list-style-type: none"> <li>full-time or part-time contracts, whether or not the work is performed in shifts;</li> <li>apprenticeship contracts and occupational training contracts (in countries where this legislation applies).</li> </ul> <p><b>This category does not include:</b></p> <ul style="list-style-type: none"> <li>internship contracts;</li> <li>external service providers working for Group entities that have not signed an employment contract with the entity in question;</li> <li>temporary staff who are the employees of an external service provider (temporary staffing company) notwithstanding the fact that they work on a Group entity's site.</li> </ul> <p>Expatriate employees, seconded employees and employees who are part of an intra-group mobility programme should be accounted for in the entity for which they effectively and usually work.</p> |
| <b>Absenteeism rate</b>                                          | <p>Percentage of days of absence (absences not due to occupational illness or non-workplace accidents, absence due to occupational illness or workplace accidents, unjustified absences) in relation to the total number of days worked per year.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

## 4.6.4 Cross-reference table

The information contained in this chapter was compiled in order to respond to the provisions of European Directive 2014/95/EU on the disclosure of social and environmental information transposed in Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

The indicators presented in this chapter have been addressed and included in view of their relevance to the Group's businesses.

| Topics                                                                                                                                 | Chapters or section |                                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Business model                                                                                                                         | 1                   |                                                                                                                                                                              |
| Overview of the main non-financial risks relating to the Company's activity                                                            | 4.1.2.2             |                                                                                                                                                                              |
| Description of policies and results                                                                                                    |                     |                                                                                                                                                                              |
| • Environment (general policy, pollution, circular economy, safety)                                                                    | 4.2                 |                                                                                                                                                                              |
| • Social (employment, equal treatment, work organisation, training, health and safety, social dialogue)                                | 4.4                 |                                                                                                                                                                              |
| Respect for human rights                                                                                                               | 4.5.1.1             |                                                                                                                                                                              |
| Fighting corruption                                                                                                                    | 4.5.1.1             |                                                                                                                                                                              |
| Fighting tax evasion                                                                                                                   | 4.5.1.1             |                                                                                                                                                                              |
| Climate change, use of goods and services                                                                                              | 4.3                 |                                                                                                                                                                              |
| Societal commitments                                                                                                                   | 4.5.2               |                                                                                                                                                                              |
| • Sustainable development                                                                                                              | 4.2.2.3             | <i>Given the nature of its activities, Rubis does not believe that these topics constitute a material risk and that there is any need to expand on them in this document</i> |
| • Circular economy                                                                                                                     | Not included        |                                                                                                                                                                              |
| • Food waste                                                                                                                           | Not included        |                                                                                                                                                                              |
| • Fighting food insecurity                                                                                                             | Not included        |                                                                                                                                                                              |
| • Respect for animal welfare Responsible                                                                                               | Not included        |                                                                                                                                                                              |
| • Fair and sustainable food                                                                                                            | Not included        |                                                                                                                                                                              |
| • Actions aimed at promoting the practice of physical and athletic activities                                                          | Not included        |                                                                                                                                                                              |
| • Collective agreements and impacts                                                                                                    | 4.4.3.2             |                                                                                                                                                                              |
| • Fighting against discrimination and promoting diversity                                                                              | 4.4.1               |                                                                                                                                                                              |
| • Measures to support disabled people                                                                                                  | 4.4.1.4             |                                                                                                                                                                              |
| Specific information (Article L. 225-102-2 of the French Commercial Code)                                                              |                     |                                                                                                                                                                              |
| • Technological accident risk prevention policy implemented by the Company                                                             | 3.1.2.1 and 4.2.3   |                                                                                                                                                                              |
| • Ability of the Company to cover its civil liability in respect of property and persons due to the operation of such facilities       | 3.3.1.2             |                                                                                                                                                                              |
| • Means provided by the Company to manage the compensation of victims in the event of a technological accident involving its liability | 3.3.1.2             |                                                                                                                                                                              |
| Methodology note                                                                                                                       | 4.6                 |                                                                                                                                                                              |
| Report of the independent third party on the information presented in the NFIS                                                         | 4.7                 |                                                                                                                                                                              |

## 4.7 Report of the independent third party on the consolidated Non-Financial Information Statement included in the management report

*This is a free translation into English of the Independent Third-Party's report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

To the Management Board,

In our capacity as an Independent Third Party, member of Mazars Group, statutory auditors of Rubis Group and accredited by COFRAC Inspection under number 3-1058 (scope of accreditation available on [www.cofrac.fr](http://www.cofrac.fr)), we carried out work aimed at formulating a reasoned opinion that expresses a limited level of assurance on the historical information (observed and extrapolated) of the consolidated extra-financial performance statement, prepared in accordance with the entity's procedures (hereinafter the "Statement") for the financial year ended December 31, 2021 (hereinafter respectively the "Information" and the "Statement"), presented in the management report of the group in application of the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the Commercial Code.

### Conclusion

Based on the procedures we performed, as described in the "Nature and scope of our work" and the evidence we collected, nothing has come to our attention that causes us to believe that the consolidated non-financial statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

### Comments

Without contradicting the conclusion expressed above and in accordance with the provisions of Article A. 225-3 of the French Commercial Code, we make the following comments:

- hazardous waste, consolidated VOC emissions, quantities of water used and treated, and discharges into water by the JV Terminal are published with one year lag; the published values correspond to the fiscal year 2020, for all sites in France, Antwerp, Rotterdam and Dörtyol (Turkey).

### Preparation of the non-financial performance statement

The absence of a generally accepted and commonly used framework or established practices on which to base the evaluation and measurement of the Information permits the use of different, but acceptable, measurement techniques which may affect comparability between entities and within the time.

Consequently, the Information must be read and understood with reference to the entity's procedures (hereinafter the "Guidelines"), the significant elements of which are presented in the Statement.

### Restrictions due to the preparation of the Information

As precised in the Statement, the Information may contain inherent uncertainty in the state of scientific or economic knowledge and the quality of the external data used. Some information is sensitive to the methodological choices, assumptions and/or estimates used for their preparation and presented in the Statement.

### The entity's responsibility

The Management Board is responsible for:

- selecting or setting appropriate criteria for the preparation of the Information;
- preparing the Statement with reference to legal and regulatory requirements, including a presentation of the business model, a description of the principal non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators and also, the Information required by Article 8 of Regulation (EU) 2020/852 (EU Taxonomy);
- and implementing internal control procedures deemed necessary to the preparation of information, free from material misstatements, whether due to fraud or error.

The Statement has been prepared by applying the Company's Guidelines as referred to above.

## Responsibility of the Independent Third Party

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of article R. 225-105 of the French Commercial Code;
- the fairness of Information (observed or extrapolated) provided in accordance with article R. 225 105 I, 3° and II of the French Commercial Code, *i.e.*, the outcomes, including key performance indicators, and the measures implemented considering the principal risks (hereinafter the "Information").

As it is our responsibility to express an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the Information, as it could compromise our independence.

This is not our responsibility to express an opinion on:

- the entity's compliance with other applicable legal and regulatory requirements (in particular with regard to the Information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the due diligence plan and the fight against corruption and tax evasion);
- the truthfulness of the Information provided for in Article 8 of Regulation (EU) 2020/852 (EU Taxonomy);
- the compliance of products and services with applicable regulations.

## Regulatory provisions and applicable professional standards

The work described below was performed with reference to the provisions of articles A. 225-1 et seq. of the French Commercial Code, as well as with the professional guidance of the French Institute of Statutory Auditors ("CNCC") applicable to such engagements and with ISAE 3000<sup>(1)</sup> (revised).

## Independence and quality control

Our independence is defined by the requirements of article L. 822-11-3 of the French Commercial Code and the French Code of Ethics (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements and the professional doctrine of the French National Association of Statutory Auditors.

## Means and resources

Our work was carried out by a team of 6 people between December 2021 and April 2022 and for 6 weeks.

We conducted about 10 interviews with the people responsible for preparing the Statement, representing in particular the CSR and Compliance department.

## Nature and scope of our work

We planned and performed our work considering the risks of significant misstatement of the Information.

We are convinced that the procedures we have carried out in the exercise of our professional judgment enable us to provide a limited assurance conclusion:

- we obtained an understanding of all the consolidated entities' activities and the description of the principal risks associated;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, when appropriate;
- we verified that the Statement includes each category of social and environmental information set out in article L. 225 102 1 III as well as information regarding compliance with human rights and anti-corruption and tax avoidance legislation;
- we verified that the Statement provides the Information required under article R. 225-105 II of the French Commercial Code, where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the Information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code;
- we verified that the Statement presents the business model and a description of principal risks associated with the entity's activity all the consolidated entities' activities, including when relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;

(1) ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information.



- we referred to documentary sources and conducted interviews to:
  - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1. Concerning the related risk related to climate change, our work was carried out on the consolidating entity, for the others risks, our work was carried out on the consolidating entity and on a selection of entities;
- we verified that the Statement covers the scope of consolidation, i.e., all the consolidated entities in accordance with article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;
- we obtained an understanding of internal control and risk management procedures implemented by the entity and assessed the data collection process to ensure the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix, we implemented:
  - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,
  - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities<sup>(1)</sup> and covers between 21 and 84% of the consolidated data selected for these tests;
- we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

The procedures performed for a limited assurance engagement are less extensive than those required for a reasonable assurance engagement performed in accordance with the professional doctrine of the French Institute of Statutory Auditors ("CNCC"). A higher level of assurance would have required more extensive verification work.

The independent third-party organisation,  
 Mazars SAS  
 Paris La Défense, 22 April 2022  
 Edwige Rey  
 CSR and Sustainable Development Partner

## Appendix 1: Information considered the most important

Information including key performance indicators relating to the main risks

- Total number of employees at the end of the period, male/female breakdown;
- Absenteeism rate;
- Number of hours of training, including safety training;
- Workplace accident frequency rate;
- Number of work-related illness;
- Energy consumption;
- VOC emissions;
- CO<sub>2</sub> emissions;
- *Implementation of the anti-corruption program.*

(1) SARA, Rubis Energy Uganda, Rubis Energy Zambia, Rubis Energy Kenya, RAME, MTM, Ringardas, Rubis Terminal Antwerp JV, Rubis Terminal Dunkerque.

