

Message from Managmenent

En May 2022, ELIXENS published its first Ethics and CSR Charter. This document marked a strong intention: to share our philosophy, values, and commitments with our employees, clients, and all stakeholders. This initiative provided an opportunity to take stock of our long-standing commitments and to set clear objectives for the years to come.

Formalizing our CSR Charter was a foundational step. It prompted deep reflection on our purpose and the ambitions we aim to pursue collectively. To do this, we engaged in meaningful dialogue with our employees, clients, suppliers, and partners.

As part of our first roadmap 2020 – 2025, we report each year on our efforts and their outcomes. This report outlines the progress made in 2024.

After a challenging year in 2023 from an economic standpoint, our activity picked up in 2024. Although we have not yet returned to pre-crisis levels, both our turnover and our industrial production volumes have increased. These changes have naturally impacted our resource consumption. We therefore chose to assess our CSR performance using both absolute and relative values, comparing them to relevant activity indicators wherever possible. Après une année 2023 difficile sur le plan économique notre activité s'est redressée en 2024.

Elixens has continued to act as a buffer against external disruptions through:

- Maintaining a protective social policy for employees:
 - » With confidence in the future, we maintained—and even expanded—our workforce.
 - » We implemented several measures to support employees' purchasing power.
- Maintaining a responsible sourcing policy to protect our suppliers:
 - » We honored our contractual commitments with partner suppliers, both in terms of volumes and pricing.
- Establishing specific, supportive action plans with our client partners to cope with the economic climate.

Finally, we continued our environmental policy by taking steps to reduce both our direct and indirect impacts. This is a new journey for us, and we are learning every day, facing challenges, but also celebrating small victories that reinforce our motivation. We are committed to multiplying environmentally and socially responsible actions in our daily operations, within our company and in collaboration with our stakeholders. There is still much to do, and we are working on it a little more every day.

Enjoy reading!



Carole ABDELLI, Jean-Pascal ABDELLI,
CEO Director

Jane -



Elixens is, first and foremost, a French family story.

« We are passionate individuals who, over the years, have built **an independent and sustainable company**. We have **in-depth expertise** at every stage of the production chain, **from the cultivation of aromatic plants to the international delivery of our products**.

We produce and market dried plants as well as cosmetic, aromatic, and fragrance ingredients for professionals in fine perfumery, cosmetics, aromatherapy, and the food and pharmaceutical industries. Our production is based on perfume, aromatic, and medicinal plants, with a strong preference for traceable, fair trade, and organic supply chains, always with respect for people and nature.

We offer **tailored support for each project**, backed by a wide range of **high-quality natural ingredients** and a strong commitment to sustainable development.

Our core operations are located in the Drôme region of France, across two sites, supported by international teams and offices in the UK and New Jersey (USA). We provide personalized support to each client, offering access to a broad portfolio of premium natural ingredients. Our approach reflects a deep commitment to promoting sustainable development.

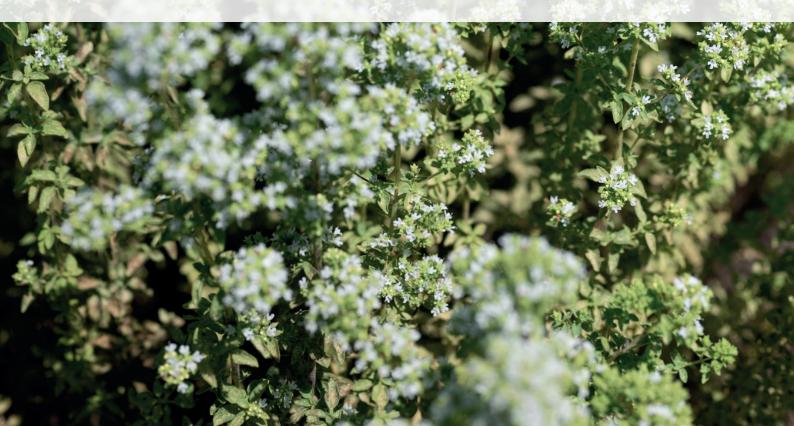
That's why we invite everyone to: « Let's share what nature inspires! »

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Analysis of our Key Indicators



GOVERNANCE

Honesty & Integrity

Fair product quality

No customer complaints were filed regarding the status of our products: Objective achieved

Anti-corruption

No corruption complaints were reported: Objective achieved

Respect for competition

No complaints regarding anti-competitive behavior have been reported: Objective achieved

Customer satisfaction

Indicator	2020	2021	2022	2023	2024	Objective	Result
Service rate (%)	98.4%	98.7%	98.8%	98.8%	98.4%	>99%	no achieved
Service quality (%)	97%	98.4%	98%	98%	99.2%	>99%	achieved

Customer satisfaction remains at the core of our priorities.

For 2024, we have chosen to raise our standards by setting these objectives at a higher level, with a threshold above 99%. This decision was approved during the Quality Management Review of our Food Safety Management System (FSMS) held on February 20, 2024. We monitor our service rate and service quality on a monthly basis, two key performance indicators. In 2024, the target was met for one of these criteria and the other is approaching it.

Respect for fundamental rights

We note the absence of any reported cases of harassment or sexist behavior: **Objective achieved.**

The decision to provide awareness training on preventing harassment was made in 2023. In 2024, this training was delivered first to all managerial staff and then to all employees.

	Indicator	2020	2021	2022	2023	2024	Objective	Result
1	Nb of GDPR elated incident reports	NS	0	0	0	0	0	achieved

Stakeholder engagements

Fairness towards suppliers and providers

For the fifth consecutive year, no cases of corruption, conflicts of interest, or corruption-related incidents have been recorded. ELIXENS France is committed to ensuring fair treatment for all its suppliers and service providers, while strengthening their evaluation based on corporate social responsibility criteria.

This commitment is reflected in the regular monitoring of performance indicators (as mentioned above), as well as in an annual multi-criteria assessment. Since 2021, this assessment has included a CSR component, which will be expanded in 2025 with the distribution of specific questionnaires focusing on social responsibility and biodiversity to all our suppliers.

In both 2023 and 2024, **100% of our suppliers and service providers were evaluated on these CSR criteria,** reaffirming our commitment to building responsible and sustainable relationships with our partners.

· Certified responsible purchasing

Responsible purchases made through certified supply chains accounted for 24% of our raw material purchases in 2023, reflecting our commitments with SICA Bio Plantes, and marking a slight increase compared to 2022. In 2024, they represent 20%.

Since 2023, we have been updating an in-depth annual risk analysis across all our supply chains. This evaluation has incorporated a broader range of agricultural, environmental, and social criteria. Following this analysis, an action plan is developed to mitigate the highest identified risks, thereby strengthening our responsible purchasing approach.

• Partnerships and memberships in associations

In 2024, Elixens France actively participated in several initiatives and bodies committed to energy and ecological transitions. Furthermore, in 2024, we maintained all our quality certifications: ISO 22000, Organic, COSMOS, Fair Organic, FIABLE, and Authentic Provence.

The 2024 CDP (Carbon Disclosure Project) evaluation is underway. In 2023, our CDP score regarding climate change and water security was a B.

Biovallée association

- Member of the Board of Directors.
- Contribution to the project "Under the trees, let's meet",
- Participation in the business club "Entrepreneurship in Biovallée" with initiatives related to carbon footprint assessments, circular economy, and CSR,
- Continuation of local waste valorization agreements (Eurre-Drôme) involving La Chignole, l'Or des Bennes, and Fab-unit
- · Hosting groups of students from local high schools and middle schools

Biopartenaire

- · Member of the board of Directors.
- Promotion of Fair Trade Week 2024.

CRIEPPAM & CIHEF

- · Member of the board of Directors,
- Contribution to working groups on "Agroecological Practices".

Authentic Provence association

- Member of the board of Directors.
- Promotion of Provençal terroir,
- Certification of nearly one hundred natural ingredients.

Cluster Bio Auvergne - Rhône Alpes

Member.

SOCIAL

Commitments to our employees

• Recognition & developement of our employees

36% of employees on the 2024 workforce roster have experienced career progression since their hiring. **Elixens France also ensures the maintenance of a fair compensation policy.**

In 2024, the company adopted the criterion established by the Biopartenaire standard, which limits the internal salary gap between the lowest and highest salaries to a maximum factor of 7.

A profit-sharing agreement was in effect during 2024 for the 2023 financial year. However, the economic performance observed in 2023 did not allow for the payment of profit-sharing bonuses to employees. Nevertheless, **a value-sharing bonus** was awarded **for the fourth consecutive year.**

In a spirit of transparency and modernization of human resources management, we deployed in the second half of 2024 a **social data management tool** aimed at facilitating employees' access to their personal information (leave, RTT, expense reports, annual reviews, etc.). Finally, our commitment to training continues: **since 2019, the training effort consistently exceeds our annual target of 1.5%.**

Indicator	2020	2021	2022	2023	2024	Objective	Result
Respect for salary guide- lines	Yes	Yes	Yes	Yes	Yes	Yes	achieved
Conclusion of an employee profit-sharing agreement	Yes	Yes	Yes	Yes	Yes	Yes	achieved
Training effort (% of attendance time)	1.65	1.51	1.73	1.70	1.6	1.5	exceeded

Workplace safety

Ensuring the safety of our employees in the workplace is an absolute priority for Elixens France. This commitment is reflected in the implementation of concrete and regular preventive measures aimed at reducing occupational risks and promoting a safety culture within the company.

We notably deploy targeted training sessions, safety drills, continuous risk assessments, as well as technical or organizational adjustments when necessary.

The monitoring of these actions relies on key performance indicators, which allow us to measure the effectiveness of our approach and adjust our priorities based on observed results. These indicators include:

The regular update of the Single Document for the Assessment of Occupational Risks (DUERP) is both a regulatory obligation and a crucial prevention tool for Elixens France.

Our goal is to revise it at least once a year to ensure an up-to-date consideration of the risks our employees may be exposed to.

In 2024, this objective was **partially achieved due to internal reorganizations** that temporarily delayed some update activities.

However, we have initiated the necessary adjustments to resume a pace in line with our commitments from 2025 onwards, in accordance with our CSR Charter.

Topic	2020	2021	2022	2023	2024	Objective	Result
Nb of internal safety audits	2	2	2	0	0	2	no achieved

Two main preventive actions are implemented:

- Conducting a fire drill (triggered through our fire safety system installed at our Eurre site).
- Providing annual HSE training to our employees, including "first response team member" training.

Topic	2020	2021	2022	2023	2024	Objective	Result
Fire drills	Yes	Yes	Yes	Yes	Yes	Yes	achieved
HSE Training Effort (hours/year)	278	184	311	164	258	240	exceeded

The occurrence of a workplace accident in 2024 impacted the safety indicators. However, they remain stable and close to the set target.

Topic	2020	2021	2022	2023	2024	Objective	Result
Frequency rate (end of fiscal year)	73	41	13	22	22	max 20	no achieved
Severity rate (end of fiscal year)	1	0.55	0	0.46	0,64	max 0.5	no achieved

Additionally, audits and inspections have been carried out:

- A safety audit was conducted by our safety advisor as part of our dangerous goods transportation,
- Inspections of lifting and electrical equipment.

Promoting diversity & inclusion

Elixens France s'engage is actively committed to diversity, inclusion, and equal opportunities.

The fight against all forms of discrimination is a cornerstone of our CSR Charter, and our results reflect this commitment.

In 2024, women represented 43% of our workforce and held more than 57% of the positions on the executive committee, demonstrating our dedication to balanced representation at all levels of the company.

Furthermore, retaining experienced talent is also a priority for us.

Even before implementing a seniority index, Elixens France values the experience and expertise of its employees: **41% of our workforce is over 50 years old**, a strong indicator of our commitment to fostering intergenerational diversity.

In an effort to engage younger generations, we also **welcomed several apprentices and interns in 2024**, both for company **discovery internships and professional training internships**, thereby contributing to skills transfer and raising awareness of the challenges in our industry.

Indicator	2020	2021	2022	2023	2024	Objective	Result
% women in workforce	49	51	45	47	43	50 %	no achieved
% women in management	55	47	45	44	44	50 %	no achieved
% women in executive committee	75	62	57	57	57	50 %	exceeded
% workforce < 25 years old	8	9	4	2	7	-	
% workforce > 50 years old	24	23	33	40	41	-	
% employees with disabilities	-	0.44	0.59	0.71	2.18	6 %	no achieved

ENVIRONEMENT

Resource efficiency & moderation

Because we are convinced that sobriety is essential for the preservation of natural resources and the sustainable development of our society, we have identified four indicators addressing this theme, expressed in both absolute and relative values:

Indicator	Unit	2020	2021	2022	2023	2024
Electricity	MW consumed	148	160	174	148	142
Electricity	W/€ of turnover	14.2	15.6	16.3	16.8	15.5
Coo	Tonnes consumed	38	51	47	43	40
PIODANE	Kg of Propane consumed/€ of turnover	3.7	5.0	4.4	4.9	4.4
Woter	m3 consumed	354	778	1280	1106	1064
Water	liter/€ of turnover	34.0	75.7	119.8	125.6	116
Plastics	Tonnes of purchased plastic packaging	43.7	45	45.3	47	48.7
	Kg of plastic/€ of turnover	4.2	4.4	4.2	5.3	5.7

Electricity:

Our overall electricity consumption (supplied from renewable sources) decreased by 4% compared to the previous year, explained by:

- A reduced level of activity
- The positive impact of certain actions:
 - o The full-year effect of relamping our storage building and office areas.
 - o The complete insulation (calorifugeage) of our distillation/extraction workshop.

Several initiatives were launched in 2024:

We have initiated a photovoltaic panel installation project, scheduled for completion in July 2025 at the Eurre site, aiming to achieve partial energy autonomy and reduce our energy dependence.

Gas propane:

Due to a decrease in production requiring propane, our propane gas consumption slightly declined compared to the previous year (more details on page 10).

Water:

Although our water needs are low in our sector and our agricultural distillery, equipped with an adiabatic air cooling unit, does not consume water for cooling, we have further reduced our water consumption by carrying out modifications to the water network in our distillation-extraction workshop through partial closure of the cooling loops. This optimization allowed us to reduce water consumption at our Eurre site by 3.8% compared to 2023, despite a nearly 9% increase in turnover. Our water consumption relative to turnover decreased by 8%. We consider that we have reached a floor in our capacity to optimize water consumption at the Eurre site. Moving forward, we will prioritize optimization efforts with our producers.

Several initiatives were launched in 2024:

We began mapping water consumption for the crops in our Dauphiné Provence supply chain. Most of the plants produced are grown without irrigation. For plants requiring irrigation, we have developed optimization projects with our producers (identifying irrigation needs, micro-sprinkler systems, mulching, etc.).

Packaging: less plastic

Our plastic consumption, mainly through packaging, is one of our most significant sources of CO2eq emissions. In 2024, our plastic packaging consumption amounted to 48.7 tonnes, showing a slight increase in line with our business activity.

An investment in a plastic packaging washing system was made during 2023. Its positive impact in 2023 was only partial. In the 2024 fiscal year, 50 reusable 1m³ containers were washed and reused (in compliance with microbiological and cross-contamination constraints), resulting in a carbon savings of 12 tonnes.

One of the two projects being tested with clients has been successfully implemented. It reduces the use of 1m³ packaging. We will seek to encourage other partners to adopt this type of solution.





Carbon footprint

Reduce our carbon footprint

In 2021, we carried out our first carbon footprint assessment, using the year 2020 as the reference year. We set absolute reduction targets for 2025 in order to contribute to the global effort to limit temperature rise to 1.5°C by 2050.

In 2022, our methodology and carbon footprint were certified as aligned with the 1.5°C trajectory by the Science-Based Targets initiative (SBTi).

In addition to absolute targets, it has now become important for us to also frame our environmental performance in relative terms. Significant changes in activity level or scope directly influence our indicators. Moreover, our baseline year 2020—marked by COVID lockdowns—was exceptional in terms of carbon emissions as well.

Until 2022, our emissions were recalculated annually for all Scopes 1, 2, and 3, with the exception of raw materials and freight, for which reliable emission factors are still unavailable in both French and international databases.

In 2023, we were able to leverage carbon emission studies conducted for several of our production supply chains. Thanks to our close relationships with agricultural partners, we produced initial («version 0») emission factors for some of the plants we work with. This allowed us to more accurately assess the inputs from our key sourcing channels.

For other inputs, we applied an economic allocation approach.

Indicator	2020	2021	2022	2023	2024
GHG emissions in tCO₂eq/year (Scope 1, 2 and 3 without intrants)	893	838	957	902	931
GHG emissions in tCO₂eq per € of turnover	85.8	81.5	89.5	102.4	101.5
Intrants Scope 3 in tCO₂eq	ND	ND	ND	2347	3911

Our GHG emissions, in relative terms, decreased by 0.9% between 2024 and 2023.

The breakdown of emissions by source is presented in the table opposite.

Emission source TCO2eq / Year	2020	2021	2022	2023	2024
SCOPE 1	71	106	129	135	132
Business travel (Elixens company vehicles)	12	20	52	47	23
Fixed assets	59	86	77	88	109
SCOPE 2	140	186	173	155	146
Energy	140	186	173	155	146
SCOPE 3 (Total excluding intrants & freight)	274	265	354	272	309
Commuting (Home/Work)	42	16	20	17	21
Business travel (flights, trains, taxis, rental cars, personal vehicles)	-	-	-	-	10
Packaging	227	240	325	247	270
Direct waste	5	9	9	8	8

SCOPE 1:

There was a misclassification of business travel prior to 2024. In 2024, significant investments were made to modernize our dried plants workshop. This explains the increase in the impact of fixed assets in our carbon footprint.

SCOPE 2:

Since early 2022, the electricity purchased by Elixens France is 100% renewable, and therefore less carbon-intensive than the average French energy mix.

Systematic efforts are made to limit air transport for purchased goods, and we also try to encourage our clients to organize logistics to reduce air freight. Stricter regulations on the shipment of hazardous products by air further reinforce the benefits of switching to road and maritime transport.

SCOPE 3:

In 2024, employee commuting accounted for 21 tonnes of CO₂eq, an increase of 23% compared to 2023.

	2020	2021	2022	2023	2024
Transport-Distribution	408	281	301	340	344
Intrants	-	-	-	2347	3911

Biodiversity preservation

Indicator	2020	2021	2022	2023	2024	Objective	Result
% of sales of organic or certified products	52	63	61	69	62	2025 ≥ 75%	no achieved

In 2024, sales of organic or certified products declined in proportion compared to conventional product sales. This phenomenon is linked to the rebound of conventional sales, which were strongly impacted in 2023.

After a cyclical slowdown, the organic segment recovered in 2024, but less strongly than the conventional segment.

• Reduce our waste and increase its recovery and reuse

Indicator	2020	2021	2022	2023	2024	Objective	Result
% of waste recovery, recycling, and reuse	88	75	98	100	100	100%	achieved

Recycling, reuse, and energy recovery practices for our waste are now fully integrated into the daily operations at Elixens France.

Our efforts to minimize sending waste to non-recovery channels have limited the production of such waste to less than one container of non-recyclable industrial waste (DIB), which did not require removal during the 2024 fiscal year.

As a result, 100% of our waste has been processed through channels where it is either recovered or reused.

• Preventing pollution, especially water pollution

Indicator	2020	2021	2022	2023	2024	Objective	Result
Preventing water pollution	Yes	Yes	Yes	Yes	Yes	achieved	achieved

All cleaning products used are certified organic (AB).

In 2024, only one accidental essential oil spill occurred on the Eurre site, **without any significant environmental impact**. Following this event, a review was conducted, accompanied by the implementation of a strengthened prevention plan, including staff training, default sealing of drainage outlets, equipment modifications, and revised usage instructions.

Working for biodiversity

Convinced that biodiversity is essential for the survival of our planet and agricultural activities, Elixens France has been committed to organic farming for several decades.

The benefits of this farming method for biodiversity have been, and continue to be, the subject of numerous studies. That is why we have introduced several indicators to support organic farming and respect for biodiversity within our supply chains. These indicators are recommended by SYNABIO, which published an educational guide for organic companies on this topic.

Indicator	2020	2021	2022	2023	2024	Objective
Nb of purchased varieties plant from our contracted partners (in metric tons)	37	37	37 + 3 currently under experimentation	46	52	65

The increase in the number of contracted plant varieties in 2024 is progressing towards the 2025 target.

A more detailed and rigorous inventory of the species we work with led us to update the monitored indicator to focus on the notion of variety, which is more precise than species.

Consequently, we have also updated our 2025 target from 40 to 65 varieties.

Moreover, several projects were carried out or continued in 2024:

- Fourth consecutive year of the «Under the Trees, Let's Meet» initiative, in partnership with the Biovallée Association and Ecologie au Quotidien, which enabled the planting of **986 fruit trees across 28 municipalities** in the Drôme Valley. Elixens France contributed to this program by donating tanks for rainwater collection and storage. https://biovallee.net/sous-les-arbres-lancement-des-commandes-darbres/
- Agroforestry: A project managing several limited-size linden plots with aromatic plants planted between the rows. This project also aims to reduce the difficulty of harvesting, which is a limiting factor for the development of linden cultivation in France. The first harvests took place in 2024.
- Hedgerows: Continuation of support programs for the planting of hedgerows with SICA BIOPLANTES producers, in partnership with one of our clients (+/- 4.5 km of hedgerows planted since the beginning of the project).
- Promotion of inter-row cover cropping practices between lavender and lavandin rows for SICA BIOPLANTES producers, funded by the «Safeguarding the Lavender Heritage in Provence» endowment fund. https://www.sauvegarde-lavandes-provence.org/

Conclusions & outlook

Foundations of our Corporate Social and Environmental Responsibility management system are now firmly in place. Further improvements were observed in 2024. The company's activity level naturally impacts our resource consumption indicators such as energy, water, and transportation. The distribution of activities by product family or production site also has an effect. We have refined our understanding of these influences and are working to identify more precise and better-adapted indicators to steer our overall CSR performance.

The integration of new activities will modify our scope of action and influence our CSR indicators...

Key highlights from the 2024 fiscal year:

Governance :

At the end of the year, a dedicated CSR team was activated to manage the company's CSR policy and oversee its implementation across the organization.

· Social:

We prepared for the integration of HERBISSIMA, acquired in September 2024, with a planned merger in early 2025. This rapprochement required a considerate social harmonization effort to welcome around twenty new employees. The merger will significantly expand our scope by adding a new industrial site in Vaison-la-Romaine.

Environment :

Our carbon emissions (excluding inputs) increased by 3.2% between 2023 and 2024. This change remains controlled considering our business growth, marked by an 8.3% revenue increase over the same period. This relative performance reflects our efforts to decouple our carbon footprint from our economic development.

Structural work was undertaken to secure wastewater discharges in the event of accidental spills. This preventive action reinforces our commitment to protecting natural environments and managing environmental risks.

Moving forward, we will prioritize actions that deliver quick results on the most impactful areas while preparing longer-term solutions.

In 2025, the ELIXENS France teams will continue their efforts by focusing on:

- Better identification of activities generating environmental impacts,
- Integration of our new Vaison-la-Romaine site into our CSR approach.
- Development of collaborative projects with our producers and suppliers,
- Preparation of a new action cycle for the coming years..

We hope this progress update has helped you appreciate the efforts made, the progress achieved, and the challenges ahead for 2025.

See you next year to continue this collective journey towards a more responsible, sustainable, and inspiring model!

The CSR ELIXENS France team

Appendices

Abbbreviations

ACV: Life Cycle Analysis (Analyse Cycle de Vie)

ATEX: Explosive Atmosphere (Atmosphère Explosive)

BC: Carbon Footprint (Bilan Carbone)

BioED: CSR Reference Framework by Cosmébio Association (référentiel RSE de l'association Cosmébio)

CCI: Chamber of Commerce and Industry (Chambre de Commerce et d'Industrie)

CDP: Carbon Disclosure Project — Carbon Footprint Reporting Platform (plateforme de notation déclarative du bilan carbone)

CO₂eq: Carbon Dioxide Equivalent (Dioxyde de carbone équivalent)

CODIR: Executive Committee (Comité de direction)

GES: Greenhouse Gases (Gaz à effet de serre)

HVE: High Environmental Value (Haute Valeur Environnementale)

IBC / GRV: Intermediate Bulk Container / Reusable Gross Container (Emballage container de 1000 L)

ISO: International Organization for Standardization (Organisation internationale de normalisation)

ITAB: Technical Institute for Organic Agriculture (Institut Technique de l'Agriculture Biologique)

NS: Not Tracked (Non suivi)

RGPD: General Data Protection Regulation (Règlement Général sur la Protection des Données)

RSE: Corporate Social and Environmental Responsibility (Responsabilité Sociétale Environnementale)

SBTI: Science Based Targets Initiative

SMSDA: Food Safety Management System (Système de Management de la Sécurité des Denrées Alimentaires)

STEP: Wastewater Treatment Plant (Station d'Épuration)

UEBT: Union for Ethical BioTrade — Non-profit promoting responsible sourcing to support people and biodiversity (Association à but non lucratif promouvant l'approvisionnement responsable)

TF: Frequency Rate (Taux de Fréquence)

TG: Severity Rate (Taux de Gravité)

Bibliography

ADEME: French Environment and Energy Management Agency

https://www.oieau.fr/eaudoc/system/files/documents/36/182567/182567_doc.pdf

ECOSCORE: Greenscore / Green Impact INdex SEDEX: Responsible sourcing rating platform

ECOVADIS: Corporate social responsibility rating platform

Certifications











Let's share what nature inspires!*

*Partageons ce que la nature nous inspire



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