



CSR

**Let's
transform**

OUR PRACTICES

**CHARTER
OF ETHICS & CSR**

elixens
France



1/09/2026

SUMMARY



INTRODUCTION 3

- Context and objectives of the Elixens Charter of Ethics & CSR
- Importance of the CRS in the company

OUR PRINCIPLES 5

- Charter of values : integrity, responsibility et sobriety

OUR ETHICAL COMMITMENTS 9

- Social responsibility
- Business ethics
- Environmental ethics

OBJECTIVES 2026-2030 31

CONCLUSION 33

INTRODUCTION

CONTEXT & OBJECTIVES OF OUR ETHICAL CHARTER & CSR

In a constantly evolving world, **the corporate social responsibility** (CSR) has become an essential priority. This Charter aims to establish a code of conduct that applies to everyone, from manager to employees, regardless their positions or role in Elixens, both in France and abroad.

This Charter is made available to all new employees to reflect the growing awareness of environmental, social and economic issues, as we are required to adapt to these challenges and strengthen our impact on society.

To make the best use of this charter, everyone should ask themselves the following questions:

- Is this situation lawful?
- Is it in accordance with Elixens' Charter of Ethics?
- Is it in the best interest of our clients and stakeholders?
- Have I fully considered the risks and consequences of my choice or decision?
- Would I be comfortable if my decision were made public both internally and externally?

If the answer to any of these questions is negative, or if there is any doubt, it is necessary to discuss it before taking any action.

To do this, you can speak to your line manager or the Management and keep a record of the problem encountered.



• THE IMPORTANCE OF CSR IN THE COMPANY

Building on its long-standing commitment to a integrated approach to quality and social and environmental responsibility, Elixens France sought to strengthen the visibility of its values by drawing up the first version of its Code of Business Ethics in 2022. It was time to review this code.

Our commitments and fundamental principles of honesty and fairness in managing our company are reaffirmed and enriched as we embark on five more years of experience. This updated tool sets out the simple rules that will enable each of our staff members to use it as a reference when making individual decisions, as well as to guide the collective behaviour promoted by the company.

Refined monitoring indicators enable us to track our continuous improvement process across the various aspects of our CSR policies.

Carole ABDELLI
Président



Jean-Pascal ABDELLI
General Manager





OUR PRINCIPLES

CHARTER OF VALUES: INTEGRITY, RESPONSIBILITY, AND RESOURCE EFFICIENCY

As an independent, family-run business, Elixens France attaches great importance to its fundamental values, which are rooted in the experience its management and staff have gained in their markets over the years.

Through the example set in day-to-day life, these values are intended to be shared within the company and with its stakeholders.

**Transparency
& Loyalty**

**Product
Quality**

Responsability

**Humility &
Open
Mindedness**

**Kindness &
Solidarity**

**Sobriety &
Ethicals
Practises**



• TRANSPARENCY & LOYALTY

Loyalty is reflected in strict adherence to regulations, a commitment to quality and compliance with standards, while honesty is demonstrated through transparency in everything we do. These fundamental values enable the company to build a sustainable business and develop relationships based on trust with its customers and suppliers.

• PRODUCT QUALITY

Essential oils and natural extracts are valuable and complex products, whose scarcity and high cost expose our sector to a significant risk of adulteration. Aware of this responsibility, Elixens France is committed, in good faith, to ensuring the quality, authenticity, and safety of the products it supplies to its customers.

This commitment is reflected in:

- A preference for sourcing directly from producers, promoting transparency and traceability throughout the supply chain.
- The implementation of strict quality controls, covering both raw materials and our suppliers' practices, to guarantee compliance with the most demanding standards.
- The preparation of comprehensive and accurate documentation detailing the characteristics, origin and production conditions of the products supplied, in order to build our customers' confidence.

• RESPONSABILITY

Elixens France affirms its role as a socially responsible company by fulfilling all its obligations and strictly complying with current legislation, thereby ensuring transparency, compliance and integrity in the management of our resources.





• HUMILITY & OPEN MINDEDNESS

In a complex and constantly changing environment, Elixens France recognises the value of its expertise and convictions, while remaining open to progress and continuous improvement. The company encourages active listening, curiosity and open-mindedness, both amongst its staff and amongst all its stakeholders, in order to foster innovation, mutual learning and the sharing of best practice.

• KINDNESS & SOLIDARITY

Elixens France attached the utmost importance to balancing the interests of all its stakeholders. The company is committed to developing sustainable, trusting relationships with its customers, suppliers, and employees, based on kindness, mutual respect, and solidarity. It promotes an inclusive and collaborative work environment that encourages active listening, constructive dialogue, and knowledge sharing. These practices strengthen collective commitment and support the company's CSR objectives, contributing to a positive and sustainable impact for all of its stakeholders.

• SOBRIETY & ETHICALS PRACTISES

Elixens France promotes the responsible and optimized use of all resources: material, financial, energy, environmental, and water resources. The company encourages the adoption of best practices within its organization and among its partners, whether they are plant growers or customers.



OUR ETHICAL COMMITMENTS

SOCIAL RESPONSIBILITY : HUMAN RIGHTS, INCLUSION & EMPLOYEE WELL-BEING



AN ETHICAL, INCLUSIVE AND PROTECTIVE WORK ENVIRONNEMENT FOR ALL



Compliance & commitment to human rights

- Strict adherence to human rights, including the prohibition of child labor and forced labor
- Active promotion of diversity and equality, and prevention of harassment
- Establishment of a system for confidentially reporting any human rights violations

Development & fulfillment of our employees

- Creating an environment that fosters employee engagement, active listening, and personal growth
- Skill development through ongoing training and career advancement opportunities
- A structured onboarding process with support from an experienced mentor

Recognition & appreciation of employees

- Fair salary policy guaranteeing transparency and justice
- Profit-sharing scheme to share economic performance with employees
- Transparent communication to strengthen engagement and a sense of belonging
- Recognition of internal promotion

Employee Safety & Protection

- Safety is a top priority, with strict adherence to standards and employee involvement
- Concrete preventive measures: audits, training, exercises, and updating procedures
- Monitoring safety metrics to measure and continuously improve performance

Privacy & personal data protection

- Protection of privacy and personal data in compliance with the GDPR
- Secure and confidential processing of employee and stakeholder data
- Transparency through a privacy policy available online

Promoting diversity & inclusion

- A strong commitment to diversity, inclusion, and non-discrimination
- Equal opportunity based solely on skills, with a focus on gender parity
- Concrete actions to promote inclusion: young people, seniors, and people with disabilities

• COMPLIANCE & COMMITMENT TO HUMAN RIGHTS

Elixens France is committed to fully respecting human rights, with particular reference to the 1948 Universal Declaration of Human Rights and the fundamental conventions of the International Labor Organization. The company takes special care to ensure strict compliance with the prohibition of child labor and forced labor among its suppliers.

Through its internal policies, Elixens France promotes diversity, gender equality, and women's rights, while actively combating harassment and sexist behavior. Management receives specific training on these issues, and the company's policy documents address the associated risks to strengthen prevention efforts.

Finally, a confidential procedure for filing complaints with employee representatives (work council) has been established, ensuring that everyone has the opportunity to report any situation that violates human rights principles.



• DEVELOPMENT & FULFILLMENT OF OUR EMPLOYEES

Our employees are a vital asset to Elixens France. The company is committed to creating an environment that promotes their personal growth and honest commitment to our shared mission. We encourage the exploration of exciting opportunities, active participation in projects, and a willingness to listen to everyone's ideas and suggestions.

Despite the modest size of our organization, we strive to offer concrete opportunities for career development. Training is considered a key factor for maintaining the dynamism, relevance, engagement, safety, and well-being of our employees.

As such, we implement a complete integration process for new employees, allowing them to discover the company's different departments before taking up their position. During their first few weeks, they receive support from their manager until they complete their internal training.

Elixens France also ensures that its employees' skills are continuously updated and developed through regular training sessions, particularly on good manufacturing practices, hygiene, and food safety. Each year, our employees are invited to share their training preferences, which are systematically reviewed when developing the annual training plan.



• RECOGNITION & APPRECIATION OF EMPLOYEES

Elixens France considers the recognition and respect of its employees to be essential pillars of its corporate culture. This commitment is reflected in particular by:

A fair wage policy, framed by a minimum threshold (SMIC) and a maximum cap (7 times the lowest salary), in accordance with the social recommendations of the FIABLE reference framework of the BIOPARTENAIRE association, in order to guarantee justice and transparency within the organization.

A profit-sharing plan that allows the company to fairly share the benefits of its performance with employees, thereby strengthening their sense of belonging and collective commitment.

Transparent communication about the company's strategy and results, including regular updates on development priorities and performance, to fully engage employees in our common project and promote their motivation and commitment.



• EMPLOYEE SAFETY & PROTECTION

The safety of employees is a top priority for Elixens France. The company is committed to strictly adhering to health and safety standards and regulations, and to maintaining a safe work environment that complies with best practices. Every employee is informed of their role in complying with safety rules and actively participates in risk prevention.

Our production processes are designed to guarantee a high level of safety.

To ensure this requirement, we implement several concrete actions:

- Regularly updating our single documents and internal procedures
- Conducting annual safety audits and fire evacuation drills to test and improve our preventive measures
- Ongoing training for our employees, particularly in fire safety and best professional practices
- Rigorous monitoring of a set of safety indicators (accidents, frequency and severity rates, etc.) to measure the effectiveness of our preventive measures and identify areas for improvement

These commitments help create a safe, supportive, and empowering work environment for all our employees, while strengthening the culture of prevention within the company.





• **PRIVACY & PERSONAL DATA PROTECTION**

Respect for the privacy of our employees is a fundamental value at Elixens France. We are committed to guaranteeing this respect in accordance with the GDPR compliance and the right to disconnect, by ensuring that personal information is handled confidentially and securely.

We also pay particular attention to data relating to our customers, prospects, and suppliers, collected as part of our business activities. This information is systematically processed in accordance with GDPR requirements and best practices in data protection.

To ensure transparency, Elixens France publishes a notice on its website under the “Privacy Policy” section, detailing the principles and procedures governing the processing of personal data within the company. This initiative aims to strengthen the trust of our stakeholders and ensure the responsible and secure management of all personal information.

• PROMOTING DIVERSITY & INCLUSION

Aware that diversity is a driver of creativity, openness, and relevance, Elixens France is committed to ensuring strict adherence to the principles of non-discrimination across all its practices, whether in recruitment, training, promotions, or the day-to-day operations of the company.

The evaluation of candidates and employees is based exclusively on their skills, experience, and potential; any discriminatory practice is strictly prohibited.

Gender parity within the company is monitored annually to prevent any deviations and ensure equitable representation.

A charter—appended to the internal regulations and provided to every new employee—reinforces our commitment to preventing harassment, sexist or racist behavior, and workplace violence. Specific training programs and initiatives to prevent discrimination round out these measures.

Elixens France values the inclusion of younger generations and the transfer of knowledge, as well as the integration of populations who are distant from the job market, particularly older adults. The company welcomes interns and apprentices of all ages and genders, contributing to training and talent development initiatives.

With regard to people with disabilities, Elixens France has an accessible website and is developing partnerships with institutions and services that provide support through work (Supported employment workplace) to promote their professional integration and full participation in company life.



BUSINESS ETHICS: ACTING WITH INTEGRITY IN ALL OUR PROFESSIONAL RELATIONSHIPS



OPERATIONAL EXCELLENCE & TRUST-BASED RELATIONSHIPS



Operational Excellence and Customer Satisfaction

- Customer satisfaction integrated into management tools and quality certifications
- Rigorous complaint management with sustainable corrective actions
- Continuous performance monitoring through satisfaction metrics and responsive service (quality survey)

Fair relationships with our suppliers and partners

- Supplier relationships based on trust, transparency, and loyalty
- Rigorous selection process based on quality, regulatory, and QHSE criteria
- Long-term partnerships focused on performance, compliance, and shared responsibility

Responsible, Organic, and Fair-Trade Sourcing

- Establishment of fair sourcing channels through sustainable partnerships in France and internationally.
- Technical support for producers to ensure quality and process control.
- Certification by organic and ethical labels

Integrity and Corruption Prevention

- Zero tolerance for corruption, facilitation payments, and influence peddling
- Strict compliance with legal obligations and business ethics rules (Competition)
- Rigorous monitoring of transactions to ensure transparency and financial traceability

Conflicts of Interest: Prevention and Control

- Identification of conflicts of interest related to personal interests
- Obligation to be transparent with supervisors in cases of doubt
- Preservation of the impartiality and integrity of professional decisions

Transparency Rules Regarding Gifts and Invitations

- Strict regulations on gifts and invitations to prevent conflicts of interest
- Prohibition on gifts of significant value and a requirement to disclose gifts exceeding certain thresholds
- Requirement for transparency in cases of solicitation related to investment decisions

• CUSTOMER SATISFACTION & OPERATIONAL EXCELLENCE

Customer satisfaction is essential to the sustainable growth of Elixens France. This objective is integrated into all of our management tools, including our ISO 22000 and IFS commitment statements, as well as the job descriptions for each of our employees. The level of service we provide to our customers is included in both the collective and individual objectives of our employees.

On a day-to-day basis, a rigorous process for recording and handling customer complaints enables us to quickly resolve any service quality issues and analyze their causes in order to implement sustainable corrective actions.

Our teams, whether in sales or support functions (customer relations, regulatory support, technical development, etc.), work closely with our customers to ensure a responsive, high-quality service. Customer satisfaction, measured through our service level, enables us to evaluate our performance and continuously strengthen our ability to meet our customers' expectations.



• FAIR RELATIONSHIPS WITH OUR SUPPLIERS & PARTNERS

Elixens France believes that maintaining strong, trusting relationships with its suppliers and service providers is a key driver of value creation. The company is committed to developing partnerships based on loyalty, transparency, and high standards in order to optimize the quality, safety, and performance of the products and services it provides.

We select our suppliers and service providers based on objective and rigorous criteria, ensuring fairness and quality:

- For projects and requests for proposals: comparison of at least two to three bids to ensure the competitiveness and relevance of the proposals.
- For raw materials: evaluation based on qualitative, regulatory, and financial criteria, supplemented by QHSE (Quality, Health, Safety, Environment) questionnaires and incorporated into an audit plan to verify compliance and best practices.

This approach helps build long-term relationships with our partners based on mutual trust, while supporting the company's performance, compliance, and corporate social responsibility objectives.

In addition, you can review the 2026 Responsible Procurement Charter
<https://www.elixens.com/actualites/charte-achats-responsables-revisee>



• RESPONSIBLE, ORGANIC, & FAIR TRADE SOURCING

As part of our commitment to fair trade, we are working to develop sustainable sourcing channels in France and around the world.

This includes:

- A long-term contractual approach with our producer partners,
- Technical support for our producers aimed at ensuring high-quality products and control over production processes,
- Membership in the BIOPARTENAIRE association, which promotes and certifies fair-trade sourcing practices for raw materials, including essential oils, floral waters, and dried plants produced by our partner, SICA BIOPLANTES.
- Promoting this type of commitment to our customers, as demonstrated by contracts incorporating fair-trade principles.





• INTEGRITY & CORRUPTION PREVENTION

As part of its raw materials procurement process, Elixens France may need to do business in regions where commercial practices differ from those in France. Aware of the potential risk of corruption, the company makes ethics and legal compliance a top priority.

Law No. 2016-1691 of December 9, 2016 (JORF No. 0287), concerning transparency, the fight against corruption, and the modernization of economic life, strengthens our integrity requirements. Consequently, all forms of corruption, facilitation payments, and influence peddling, particularly involving public officials, are strictly prohibited.

Elixens France exercises heightened vigilance to ensure the consistency of transaction flows. Each payment must correspond exactly to the order and the invoice, and the payer is subject to a preliminary verification. These measures help ensure the transparency and traceability of all transactions and prevent any risk of violations of ethical and legal rules.



• INTEGRITY & COMPLIANCE WITH COMPETITION LAW

Elixens France operates in a highly competitive, diverse, and international environment. Despite the complexity of this context, we are committed to strictly complying with competition law, which aims to ensure fair and equitable competition among market participants.

We prohibit any practice that could restrict competition, such as market sharing, illegal price-fixing agreements, or any manipulation that could disadvantage consumers, suppliers, or competitors.

Non-compliance with competition law can result in significant financial penalties and, in some cases, criminal sanctions.

For this reason, Elixens employees whose roles expose them to competition law risks receive awareness training and guidance to ensure the integrity of business practices and strict compliance with applicable regulations.



• **CONFLICTS OF INTEREST: PREVENTION & CONTROL**

A conflict of interest arises when an employee's personal interests, whether financial, professional, family-related, or otherwise, may influence, or appear to influence, the objectivity of a decision made in the course of their duties.

To ensure impartiality and transparency in all decision-making, Elixens France employees are required to inform their line manager whenever they have concerns or doubts about a potential conflict of interest. This approach enables the situation to be assessed and the necessary measures to be implemented to preserve the independence and integrity of professional decisions.



- **TRANSPARENCY RULES REGARDING GIFTS & INVITATIONS**

Elixens France employees are required to follow strict rules regarding gifts and invitations to prevent any risk of a conflict of interest:

They may only accept gifts or invitations of strictly symbolic value (Gifts: €30–50 maximum; Invitations: €50–100 maximum per event).

High-value personal gifts or cash payments are strictly prohibited, whether received or given.

Anyone involved in investment-related decision-making must inform their line manager if they receive any solicitations, in order to ensure transparency, impartiality, and integrity throughout the decision-making process.



ENVIRONMENTAL ETHICS: ENVIRONMENTAL AND BIODIVERSITY CONSERVATION





Elixens France is committed to a clear goal: the preservation of natural resources and biodiversity through:

- 1. An already well-established CSR culture**, deeply rooted in our history and integrated into our strategic decisions, aimed at contributing to more resilient, ecosystem-friendly, and sustainable agricultural and industrial activities for future generations. This commitment has a tangible impact on our day-to-day operations, guiding our investments, purchasing, sourcing, industrial decisions, innovation, communications, and more.
- 2. Strong and recognized expertise** in agricultural and industrial challenges, natural resources, and biodiversity.
- 3. A commitment to developing a long-term environmental roadmap**, based on a holistic approach (production, suppliers, and customers) and built around the principle of continuous improvement.



Elixens France is organized around a dedicated governance structure:

- Guided by this Ethics and CSR Charter.
- With commitments defined by the Management Committee, overseen by the CSR Team, and monitored through audits (internal and external, involving suppliers, customers, and certification bodies).
- Monitoring indicators and reporting conducted three to four times a year.
- An annual impact report publication
- Six supplier chain meetings per year.

Elixens France adheres to recognized standards that reinforce our ethical, regulatory, and industry credibility, both at our own sites and across our partners' operations. These include Organic Agriculture, COSMOS, the Nagoya Protocol, FiABLE, FLOCERT, IFS Food, FFL, and others.

All our employees, regardless of their role, receive awareness training on compliance with regulatory and environmental requirements.



• OUR AREAS OF FOCUS REGARDING OUR CARBON FOOTPRINT

1. **CO₂ Emissions:** Reduce our emissions by targeting our main sources of impact, while monitoring our progress through carbon intensity indicators (kg CO₂ / kg of materials processed, kg CO₂ / €k in revenue) to assess our impact independently of business growth.
2. **Energy:** Improve energy efficiency.
 - Reduce the ratio of energy consumed (kWh) relative to operating hours or the quantity of products processed.
3. **Water:** A limited impact area, but monitoring remains in place.
 - Maintain responsible water use while supporting sustainable practices upstream in our supply chains, without making it a climate priority.
4. **Packaging:** Moving towards lower-emission solutions.
 - Reduce packaging-related emissions throughout the supply chain by using less packaging or switching to packaging with a lower carbon footprint.
5. **Waste:** Improve waste sorting and reduce non-recoverable waste.
 - Reduce the proportion of waste sent to landfill or incinerated without energy or material recovery, thereby lowering the associated carbon footprint.



OBJECTIVES 2026-2030

- **GOVERNANCE & HUMAN CAPITAL**

- Provide purpose, ensure exemplary conduct, and measure customer service levels and quality.
- Employee development and well-being: Employee satisfaction survey (remuneration).
- CSR assessment of our suppliers and sourcing of certified raw materials.

- **SOURCING & BIODIVERSITY**

- Structured Biodiversity Strategy: Sustainable agriculture (agroforestry, hedgerows, cover crops, melliferous plants, agricultural diversification, crop rotation, responsible irrigation, soil preservation, and species diversification).
- Biodiversity Criteria in Procurement: Supplier audits, contractual clauses, support for producers, agricultural transition plans, traceability, and linking actions to measurable impacts (biodiversity studies / risk mapping covering areas, supply chains, and sensitive raw materials).

- **CLIMATE & RESOURCES**

Climate

- Promote sustainable development throughout the value chain.
- Reduce the environmental impact of our sites through a structured and ambitious approach.
- A climate strategy that is measured, guided, and monitored.

Carbone Footprint

Scope 1&2

- Gradual replacement of the most energy-intensive equipment and improvement of building insulation (monitoring of energy innovations).
- Improvement of the efficiency of heating systems and cleaning processes.
- Reduction of carbon intensity.

Scope 3

- Active monitoring of packaging innovations compatible with our products and with a lower carbon footprint (weight reduction, recycled materials, mono-material packaging, etc.).
- Increasing the proportion of reusable containers (such as pallet containers) and reconditioned containers (IBCs).
- Strengthening waste sorting at source to direct as much waste as possible towards recovery channels (material or energy recovery).
- Specific initiatives to address production waste in order to minimize residual waste.

- **SOCIETAL COMMITMENT**

- A dynamic approach to education and awareness, from the field to the classroom.
- Strong local roots and engagement around our production sites.



- **CLOSE, MEASURED, AND SHARED OVERSIGHT;
CONTINUOUS IMPROVEMENT OF OUR CSR APPROACH**

Having been committed to responsible environmental and social practices for over 30 years, Elixens France has, since 2022, been progressively developing its monitoring and reporting practices to track the actions it has undertaken. These topics are still relatively new and complex, while CSR management techniques and tools are emerging and evolving rapidly.

The operational implementation of this Ethics and CSR Charter is subject to structured and continuous monitoring, based on appropriate indicators. Internal audits and customer audits are systematically conducted to verify compliance with and the effectiveness of the commitments made. Regular reporting on CSR performance is ensured through a dashboard that enables the precise and transparent monitoring of actions undertaken and planned.

The Elixens France Management Committee defines the objectives and action plans required to improve our CSR performance. An annual impact and progress report is prepared in collaboration with internal teams and then shared within the company and with our stakeholders, providing an overview of our actions and results.

These tools aim to strengthen transparency and collective commitment among our employees, customers, suppliers, and partners.

CONCLUSION

The revision of our CSR Charter, originally developed in 2021, reiterates in a updated format:

- The keys points of our company's CSR commitment
- The 2026-2030 objectives we have set for ourselves take into account the progress achieved and the challenges encountered over the past five years on social and environmental issues. They provide a clear direction and define the objectives to focus on over the next five years, within the scope of our company's new business activities:
 1. Improve working conditions and strengthen occupational risk prevention.
 2. Reduce our carbon intensity and develop the recovery and valorization of our waste and co-products.
 3. Strengthen the environmental resilience of our activities.
 4. Further integrate social and environmental considerations into our business practices.

We will report on all the progress made during this new cycle in an annual CSR Report.

THE ELIXIENS FRANCE CSR TEAM

OUR CERTIFICATIONS & SEALS



We also encourage the reporting of any misconduct, significant deviation from this Charter, or suspected violation of the law, in order to address issues promptly and protect our organization, employees, and partners.

These reports can be submitted confidentially to signalement@elixens.com



**THANK
YOU**

ELIXENS.COM

