

CSR Roadmap 2022-2025

Think Tomorrow



Our commitment to a sustainable future

Version 1.5 - June 2025

Highlights 2024



Sustainability approach

- **Ongoing strengthening of teams** to support the implementation of the Sustainability approach.
- Appointment of the Group Chief of Sustainability, Compliance & Risks Officer to the **Group Management Committee**.
- Publication of the first Sustainability statement (CSRD) including 47 material Impacts, Risks and Opportunities.
- Continuation of the project "Human rights at work" through the definition of action plans.
- Structuring of our **Responsible Purchasing approach**.

Climate strategy

- Revision of climate objectives and assessment of the financial impact of the decarbonization plan.
- Integration of climate risks (transition, physical) and associated opportunities into Group strategy.
- Renewal by the CDP of Rubis' B rating in the Climate Change Questionnaire.
- Structuring the diversification strategy of the Energy Distribution Division, 2 axes: electrons and low-carbon molecules.

Activity news

- 2024 operating results close to our 2023 record, with gross operating income of 721 million euros, underlining the strong resilience of our business model despite a volatile macroeconomic environment.
- Energy distribution: launch of new solar offerings for our business customers in our three geographic zones, including some in partnership with Rubis Photosol.
- **Photovoltaic Electricity Production:** construction began on the photovoltaic park on the former Creil air base, the first phase of which was commissioned in February 2025. When completed in 2026, this site will be capable of producing the equivalent of the annual electricity consumption of around 85,000 households.
- Ongoing development of the bitumen distribution business, now present in 9 countries and contributing to the development of local road infrastructures.
- **Disposal of our stake in Rubis Terminal** (bulk liquid storage) in October 2024.



A commitment in line with Sustainable Development Goals



AFFORDABLE AND **CLEAN ENERGY**

Through its mission to provide access to energy, in particular LPG, to as many people as possible in geographical areas where a large part of the population lacks it, Rubis contributes first and foremost to SDG 7 "Access to energy". Rubis also produces and distributes renewable energies.



The measures taken to improve the diversity of our teams, share the value created and implement an anti-corruption programme which follows the highest international standards are in line with SDGs 5, 8 and 16. The bitumen distribution activity in Africa enables us to meet the road infrastructure development needs of these countries and responds to SDG 9.



SDGs on which we are particularly vigilant to manage and limit the impact of our activities.

WE SUPPORT



Since 2021, Rubis has been committed to the UN Global Compact corporate responsibility initiative and its 10 principles on human rights, international labour standards. the environment and the fight against corruption.





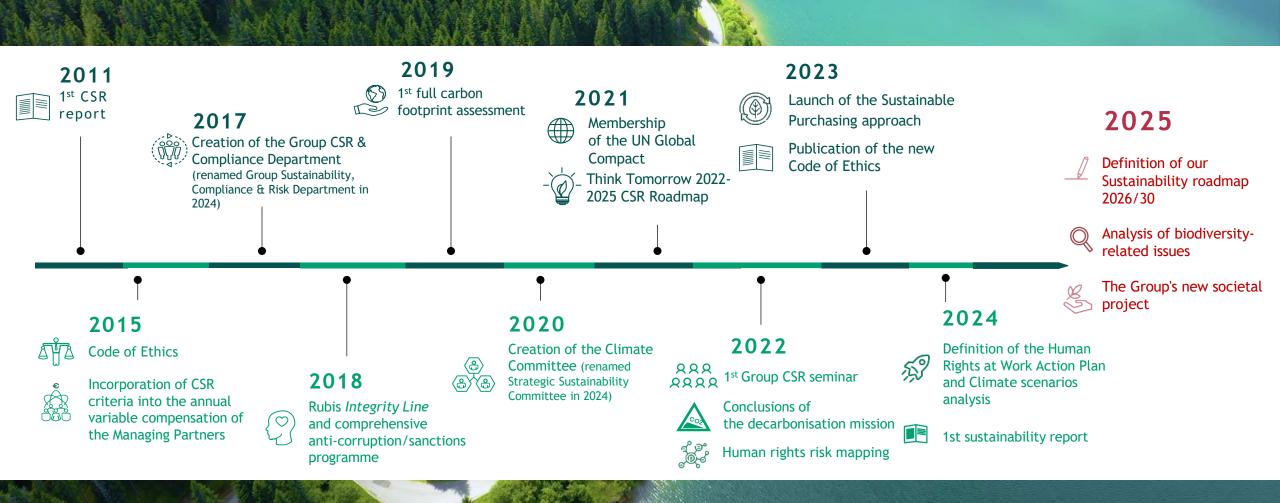
13 CLIMATE ACTION

We are specifically addressing SDG 13 through our commitment to tackling climate change. The creation of a new branch, Rubis Renouvelables, in 2022 integrating Rubis Photosol, one of France's leading independent producers of photovoltaic electricity, will further strengthen this commitment.

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Our roadmap 2022-2025

rubis

Launched 10 years ago, our Corporate Social Responsibility (CSR) process allows us to incorporate social and environmental issues into all our operations.

We have structured our first CSR Roadmap around <u>3 pillars and 10 key challenges</u>, to create a steering tool and make it easier for all our stakeholders to understand our approach.

> **3** pillars

10 Key challens

16 priorities key challenges

24 indicators

REDUCING our environmental footprint	PROVIDING a safe and stimulating working environment	CONTRIBUTING to a more virtuous society				
Reducing the discharges from our operations	Ensuring the safety of people	Operating with integrity				
Complementing our traditional business lines by seeking to invest in renewable energy	Supporting the development of employee skills	Managing our supply chain responsibly				
Promoting the energy transition in all our markets by developing the distribution of less carbon- intensive energy	Promoting diversity within our teams	Supporting communities in the countries in which we operate				
Reducing the pressure on the environment						





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Reducing our environmental footprint



REDUCING BUILDING PROMOTING REDUCING on our traditional business the energy transition in all our the pressure the discharges lines by seeking to invest markets by developing the from our operations on the environment distribution of less carbonin renewable energy As an energy player, we have a intensive energy key role to play in the fight against climate change. Since 2019, we have been ramping up Reducing CO₂ emissions from our Developing an internal carbon price to Reducing the carbon intensity Reducing the pressure on natural industrial sites, our ships and our trucks favour the most climate-friendly of our products and raising customer resources our decarbonisation and energy awareness to energy efficiency projects By transition projects, in particular Adapt packaging and In 20 % reduction disposal methods through the creation of a 2025 In Use of an internal price By Set a target 2030 in scopes 1 and 2 emissions (1) for end-of-life photovoltaic Strategic Sustainability in all our business units to reduce the carbon modules to the new recycling 2023 2025⁽³⁾ intensity of our products Committee and the definition of standards on 100 % of our 20 % reduction In (scope to be defined) a decarbonisation and sites in targeted scope 3A 2030 diversification strategy. From At least one consumer emissions⁽²⁾ awareness campaign 2022 Moreover, since the day it was organised per business Preserving biodiversity founded, the Group has units per year endeavoured to minimise By Reducing accidental spills **Developing indicators** to measure biodiversity on our the environmental impact 2025 photovoltaic parks of its activities. Number of accidental spills In > 200 liters lower than 20 (2020 level)

⁽¹⁾ Base 2019 - Target revised in 2024 to take account of changes in environmental parameters.

⁽²⁾ Base 2019, representing 45% of scope 3A (outsourced shipping and road transport, upstream of electricity and business travels), Energy Distribution.

(3) The Group planned to set a target for reducing the carbon intensity of products sold in 2022. Nevertheless, the acquisition of Photosol has led, through the integration of new activities, to evolve the mix of products sold, the definition of this objective which requires important modeling and projection work has been postponed until the Think Tomorrow 2026-2030 roadmap.



Reducing our environmental footprint Monitoring our commitments



Commitments	Indicators	Scope	Target	2019 ⁽¹⁾	2020	2021	2022	2023	2024	2024 Achievements/2025 Initiatives
Reducing the carbon footprint of our industrial sites, our ships and our trucks	Scopes 1 and 2 CO ₂ e emissions	Group	2030 : - 20% (vs 2019)	297 ⁽²⁾ ktCO ₂ e	249 ⁽²⁾ ktCO ₂ e	241 ⁽²⁾ kt CO ₂ e	285 ⁽²⁾⁽³⁾ ktCO ₂ e	293 ktCO ₂ e	282 ktCO ₂ e	2024: integration of the decarbonization plan into the Group's strategy and assessment of its financial impact 2025: monitoring decarbonization plan and key projects
Reducing the carbon footprint generated by our value chain (excluding products sold)	Targeted Scope 3A CO ₂ e emissions ⁽⁴⁾	Energy Distribution	2030 : - 20% (vs 2019)	91 ktCO ₂ e	80 ktCO ₂ e	78 ktCO ₂ e	78 ktCO ₂ e	74 ktCO ₂ e	88 ktCO ₂ e	2024: increased use of biofuels in vessels
Diversifying our business lines in renewable energies	Development of an internal carbon price (ICP) to favour the most climate- friendly projects	Energy Distribution	2023 : use of an internal carbon price in all our business units	N/A	N/A	N/A	Definition of the methodology for using ICP	Deployment in business units	Deployment in business units	2024 : continued deployment
Reducing the carbon intensity of our products	Product carbon intensity	Group	2024: set reduction target (scope to be defined)	N/A	N/A	N/A	N/A	N/A	N/A	As the acquisition of Photosol has led to a change in the mix of products sold, the definition of this objective has been postponed to the 2026/30 roadmap

⁽¹⁾ We mention here the year 2019, reference year for the "Reducing our environmental impact" pillar, for the targets set for scopes 1, 2 and 3A indicators.

⁽²⁾ Data restated, for more information please refer to the 2024 Universal Registration Document on page 123-124 (<u>https://www.rubis.fr/en/wp-content/uploads/sites/2/2025/05/RUB2024_URD_VA_MEL_25-05-05.pdf</u>).



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⁽⁴⁾ Representing 45% of scope 3A Energy distribution in 2019 (outsourced shipping and road transport, upstream of electricity and business travels).





Reducing our environmental footprint Monitoring our commitments



Commitments	Indicators	Scope	Target	2019	2020	2021	2022	2023	2024	2024 Achievements/2025 Initiatives
Raising customer awareness of energy efficiency	Rate of awareness campaigns	Energy Distribution	From 2022: at least one awareness campaign per business units per year	N/C	N/C	N/C	48%	36%	40%	2024 : regular follow-up with business units to identify needs 2025 : strengthening business unit support through the provision of tools
Reducing accidental spills	Number of spills with an environmental impact > 200 liters	Energy Distribution	2025 : number of spills < 20	N/C	20	23	14	11	18	2024/2025: ongoing awareness-raising campaigns for teams
Reducing the pressure on natural resources	Rate of end-of-life modules collected by the eco-organisation on site	Photovoltaic Electricity Production	By 2025: adapt packaging and disposal methods for end-of-life photovoltaic modules to the new recycling standards at 100 % of our sites	N/A	N/A	N/A	N/A	9 % (1)	7,4%	 2024: testing and validation of the solution, then roll-out of the protocol to all sites. Dismantling of the Ychoux power plant (over 100,000 modules), resulting in collection delays 2025: a Rubis Photosol representative joins the governance of Soren, the eco-organization in charge of managing the end-of-life of photovoltaic panels in France
Preserving biodiversity	Biodiversity measurement indicators	Photovoltaic Electricity Production	By 2025: developing indicators to measure biodiversity on our photovoltaic parks	N/A	N/A	N/A	N/A	Creation of a dedicated environme nt pole ⁽¹⁾	Study of relevant measureme nt indicators	2024 : implementation of flora and fauna monitoring on sites in operation (contractual agreements with engineering firms in charge of surveys)





Reducing our environmental footprint Project overview



Deployment of a solar offering

Solarise Africa, a pan-African company, and RUBiS Energy Kenya have announced the launch of **RUBiSOL**, a joint venture focused on providing renewable energy solutions to Commercial and Industrial (C&I) clients across East Africa.

RUBiSOL has successfully commissioned a 485kWp solar rooftop system at B. Braun Pharmaceuticals in Athi River, Kenya. This follows the partnership established last year between Solarise Africa and RUBiS Energy Kenya.

By installing 1,102 high-performance solar panels across all facility buildings, B. Braun is expected to offset nearly 4,000 tonnes of CO₂ and save over USD 393,000 over the system's lifetime!

Creil, an emblematic photovoltaic facility

In August 2024, following a site clean-up phase, the Photovoltaic Power Generation business launched the construction of a photovoltaic facility in the town of Creil.

This large-scale project, installed on the former Creil air base grounds, will enable the people of Creil to supply the equivalent of 85,000 homes with electricity.

The project is the second largest photovoltaic installation in France and will create over 200 jobs.









Providing a safe and stimulating working environment

Until

Until

From



Rubis has always put people at the forefront of its concerns. The Group ensures that its employees are provided with a safe working environment and encourages their professional development.

ENSURING 05 the safety of people

Reducing occupational accidents with lost time (employees and service providers)

Frequency rate of occupational accidents⁽¹⁾ of employees with 2025 lost time > 1 day < 4.5

Decrease in the number of occupational accidents of 2025 employees and service providers

Achieve and maintain 0 fatalities (employees and providers)

Ensuring the safety of our construction sites

100% of construction sites are subject to a monthly HSE audit 2024 (Photovoltaic Electricity Production scope)

Raise awareness of traffic accidents in an operational context (employees and service providers)

SUPPORTING 06 the development of their skills

Setting up a dynamic approach to manage skills and talents, adapted to the expectations of our employees and to the changes affecting our businesses

Implementation of a process From for identifying and supporting 2023 talent

By

In

100% of employees trained each year, including 10% 2025 in the changes affecting our businesses (energy transition, sustainability, new technologies, Al, etc.)

> 100% of drivers have received defensive driving training

in the highest-risk countries



diversity within our teams

Improving diversity in the management bodies



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2025

30% women on average on the Management Committees of Rubis Énergie and its subsidiaries and **Rubis Photosol**

Maintain 30% representation of the least-represented gender on the Group Management Committee

Facilitating the integration of people with disabilities

100% of General Managers and Human Resources Departments 2023 have received awareness training on the fight against prejudice and

resistance when it comes to people with disabilities 100% of employees

received awareness training

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Providing a safe and stimulating working environment Monitoring our commitments



Commitments	Indicators	Scope	Target	2022	2023	2024	2024 Achievements/2025 Initiatives
Reducing occupational accidents with lost time > 1 day for employees	Lost time accident frequency rate > 1 day (excluding commuting accidents)	Group	Until 2025: maintain a lost-time accident frequency rate < 4.5	4.7	6.2	6	 2024: nearly two-thirds of accidents resulting in more than one day's absence from work are caused by falls on the same level or by handling operations, resulting in sprains and musculoskeletal pain 2025: continue to make teams aware of the need to comply with safety instructions through HSE discussions (Toolbox), monthly HSE meetings or HSE routines. Reinforcement of the annual variable compensation criterion for the Managing Partners relating to accidents.
Reducing occupational accidents with lost time for service providers	Number of lost time accidents > 1 day declared	Group	Until 2025: number of lost time accidents < 32	11	14	22	2024/2025: continuation of awareness-raising campaigns for on-site service providers
Achieving and maintaining zero fatalities (employees and service providers)	Number of fatalities from a occupational accident	Group	Until 2025: 0	0 employee 0 service provider	0 employee 1 service provider	0 employee 0 service provider	2024: continuation of prevention initiatives
Raising awareness of traffic accidents in an operational context (employees and service providers)	Defensive driving training rates in the most exposed countries	Energy Distribution	2023 : 100% of drivers in the highest-risk countries are fully trained	81% (91% of employee drivers and 78% of service provider drivers)	82% (88% of employee drivers and 80% of service provider drivers)	81% (84% of employee drivers and 81% of service provider drivers)	The countries in which the Group operates considered to be the most exposed to road safety risks are among the 100 countries identified by the WHO as having the highest number of accidents ⁽¹⁾ 2025: continued awareness-raising campaigns
Ensuring the safety of our construction sites	Rate of monthly HSE audits on construction sites	Photovoltaic Electricity Production	From 2024: 100% of construction sites are subject to a monthly HSE audit	N/A	N/A	65%	2024: HSE audits launched on construction sites and action plans led by project managers. HSE audits were carried out on all new projects. 7 projects were not audited because they were at the end of their cycle (fewer than 5 people on site, no machinery)

Providing a safe and stimulating working environment Monitoring our commitments



Commitments	Indicators	Scope	Target	2022	2023	2024	2024 Achievements/2025 Initiatives
Being an employer of choice	Launch of a process to identify and support talent	Energy Distribution	2023 : Establishment of a talent pool	Implementation of the talent pool	Programme roll-out	Implementatio n at local level	2023: an identification and support process has been put in place. 92 potential employees out of the total workforce (excluding RAG, Bahamas and Bermuda) have been identified in 2023 for career development within the Group
Supporting skills development	Percentage of employees receiving training	Group	 By 2025: 100% of employees trained annually Including 10% to changes affecting our businesses 	90.1% 29%	89.5% 34%	92.4% 44%	2024: 4,043 employees benefited from 98,477 hours of training and 1,911 employees were trained in the changes affecting our businesses (energy transition, sustainability, new technologies, AI, etc.)
Promoting diversity in our teams	Percentage of women in the Management Committees	 Energy Distribution and Photovoltaic Electricity Production Holding 	 By 2025: 30% women on average on Management Committees (Energy Distribution and Photovoltaic Electricity Production scope) Maintain 30% representation of the least-represented gender on the Group Management Committee 	27.8 ⁽¹⁾ %	27 ⁽¹⁾ % 50%	26.5 ⁽¹⁾ %	 2024: 26.6% for the Energy Distribution division and 20% for the Photovoltaic Electricity Production activity 2025: 2025: A woman joins the Management Committee of the Photovoltaic Electricity Production activity, bringing the committee's female representation to 33.33%.
Promoting the integration of people with disabilities	Percentage of employees made aware of the fight against prejudice and resistance towards people with disabilities	Group	 By 2023: 100% of General Managers and members of Human Resources Departments made aware By 2025: 100% of employees received awareness training 	100% of GMs N/C	62.3 ⁽²⁾ % of GMs and members of HR Departments N.C.	56.3 % of GMs and members of HR Departments 52.5%	 2024: e-learning training on disability awareness and virtual reality headset provided to the subsidiaries comprising seven training modules (focus on disability, deafness, poor vision, dyslexia, depression, obesity, assessment and review) 2025: e-learning training on disability awareness for subsidiaries

(1) Review of data following corrections made.

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(2) There was a methodological change between the year 2023 and 2024. The 2023 data is an average of the percentages while the 2024 data takes into account the number of General Managers and members of the Human Resources Departments informed at 31 December 2024 divided by the number of General Managers and members of the Human Resources Departments who had been made aware at 31 December 2024.





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Vitogaz Madagascar adopts a 'Charter for a womenfriendly company'

Vitogaz Madagascar affirms its commitment to a fair, inclusive and respectful working environment through the effective implementation of this Charter.

- 1. Promote the professional development of all employees by helping women to become more self-confident in order to combat the glass ceiling, an invisible barrier to the promotion of women in hierarchical structures;
- 2. Strengthen its policy in favour of parenthood in order to maintain a work-life balance ;
- 3. Consider the specific health issues affecting women;
- 4. Strengthen the fight against sexism, harassment and sexual violence in the workplace, as advocated by the Rubis Group's Code of Ethics :
- 5. Support the commitment of its employees to women's rights and their protection against all forms of violence and discrimination :
- 6. Encourage its employees to live and promote the policy towards women within their communities.

Qualifying training for a return to employment

In 2023, Photosol Mobexi initiated the launch of a "Photovoltaic Panel Installation, Connection and Maintenance" gualifying training course, in partnership with Pôle Emploi, the Occitanie Region and GRETA-CFA Midi-Pyrénées Ouest. This training programme, which is accessible without any technical prerequisites, is reserved for jobseekers.

Photosol Mobexi contributed to the definition of the training plan, to ensure that the teaching provided met the technical and safety requirements of the job. Ten jobseekers were trained between November 2023 and February 2024, alternating theoretical courses with practical work at Photosol Mobexi. Six technicians who passed their exams were offered jobs by Photosol Mobexi.



PHOTOVOLTAÏOUES







Providing a safe and stimulating working environment **Project overview**





OPERATING 08 with integrity

By

In

Ensuring that our operations respect human rights

Rubis SCA adheres to key international standards 2025

Encouraging our employees to understand and adhere to our ethical and compliance rules



100% of employees made aware of ethics and anti-corruption

MANAGING 09 our supply chain responsibly

From

Formalising a Responsive Purchasing approach

Systematic consideration of CSR criteria when selecting suppliers 2023 and service providers for the company's most significant Capex projects

communities in the countries in which we operate

SUPPORTING

Contributing to local development and meeting global societal challenges

In 2025

In

2025

100% of our business units have implemented societal actions that meet local needs (linked to one of the 2 themes, education or health)

In addition to existing local societal actions, a Group societal project will be defined with a specific theme

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as many people as possible with access to energy, particularly in areas where a significant proportion of the population is deprived of such resources. The Group ensures that this mission is fulfilled in accordance with international standards, while embracing a socially responsible and supportive attitude wherever it is present.

Rubis' mission is to provide



Contributing to a more virtuous society Monitoring our commitments



HHAN	Commitments	Indicators	Scope	Target	2021	2022	2023	2024 Achievements/2025 Initiatives
	Ensuring that our operations are run in a way that respects human rights	Adhesion to major international standards	Energy Distribution and Photovoltaic Electricity Production	By 2025: formalisation of adhesions	Compact	Launch of the project "Human rights at work" aligned with key ILO conventions	action plans	2024: definition of human rights at work action plans 2025: finalization and communication of action plans to subsidiaries
	Increasing our employees' understanding and adhesion to our ethics rules and principles	Percentage of employees made aware of ethics and anti-corruption rules of which employees trained (via the "Preventing and detecting corruption" e- learning module)	Group	2023: 100% of employees made aware	88 ⁽¹⁾ % 68%	99 ⁽¹⁾ % 81%	99% 80%	2024/2025: continuing our commitment to raising awareness and training our employees in ethical and anti-corruption rules
A MARINE AND	Managing our supply chain responsibly	Percentage of supplier and service provider specifications including ethics criteria	Energy Distribution and Production Electricity Production	In 2023: formalisation of a Responsible Purchasing approach and adoption of a charter requiring the inclusion of CSR criteria in the selection of suppliers and service providers for the company's most important Capex projects	N/A	Identification of the most at-risk purchasing categories	Preparing a responsible purchasing policy	2024: finalization of the mapping of the social and environmental impacts of purchasing and preparation of roadmaps for priority purchasing categories 2025: preparation and deployment of the Group's Responsible Purchasing policy
	Contributing to local development and meeting global societal challenges	Percentage of business units that have implemented community investment initiatives to meet local needs	Group	By 2025:100% of our business unitsDefinition of a new societal project	81 ⁽¹⁾ % N/A	94% N/A	97% Project in progress	2024 : selection of a new theme for the societal project

⁽¹⁾ Data restated to exclude the Rubis Terminal JV. For further information, please refer to page 86 of the 2024 Universal Registration Document (<u>https://www.rubis.fr/en/wp-</u>content/uploads/sites/2/2025/05/RUB2024_URD_VA_MEL_25-05-05.pdf).

15 Content / uploads/sites/2/2023/05/K0B2024_0KD_VA_MEL_25-05-05.pdf). (2) The 2022 data have been restated to include the community investment carried out directly by the business units without the support of Rubis SCA as well as to restate the scope of BUs concerned by the achievement of the objective.







Rubis Gas Containers

RUBiS Energy Kenya launches Rubis Gas Containers, an innovative LPG solution. This initiative redefines the way customers access clean, reliable and safe energy.

These installations mark a significant expansion of the Rubis Gas service, offering a solution designed to improve convenience, accessibility and safety for our customers. By introducing these containers, RUBiS Energy Kenya is improving delivery and collection services, making it easier for customers to access a reliable gas supply within their communities.

The facilities comply with all required safety standards, ensuring a safe experience for customers.

Launch of our Responsible Purchasing approach

The Group launched its **Responsible Purchasing approach** in 2023, which has continued into 2024. The Group has identified significant purchasing categories, and roadmaps by category have been prepared. By December 31, 2024, a Responsible Purchasing policy setting out the framework for the concrete implementation of these actions is under preparation. The structuring of our approach helps strengthen the **resilience** of the value chain, the **transparency** demanded by Rubis' external stakeholders (financial community, civil society, etc.) and **the mitigation of financial, legal and reputational risks**.



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(4) Representing 45% of scope 3A Energy distribution in 2019 (outsourced shipping and road transport, upstream of electricity and business travels).

Our five key objectives



REDUCING



our environmental footprint



CO₂e emissions by 2030 (base 2019 - scopes 1 and 2)



CO₂e emissions by 2030 (base 2019 - targeted scope 3A (1))



PROVIDING a safe and stimulating working environment

Increase parity on our Management Committees



CONTRIBUTING to a more virtuous society

Raise awareness of our teams to operate with integrity

100%

of employees made aware of ethics and anti-corruption rules by 2023



formalisation of a Responsible Purchasing approach and adoption of a charter

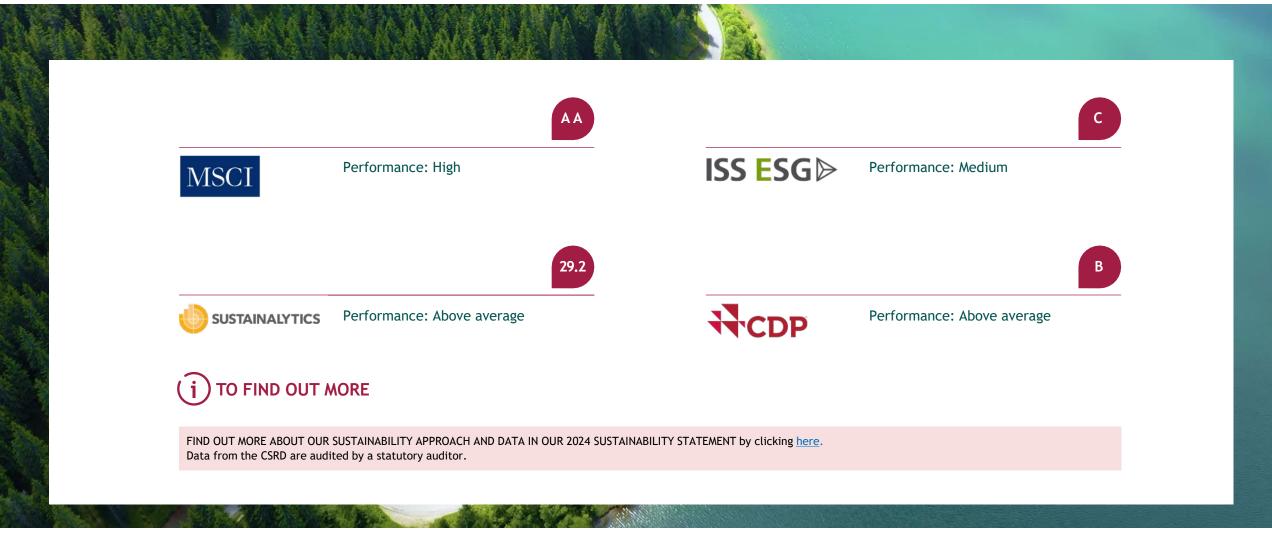




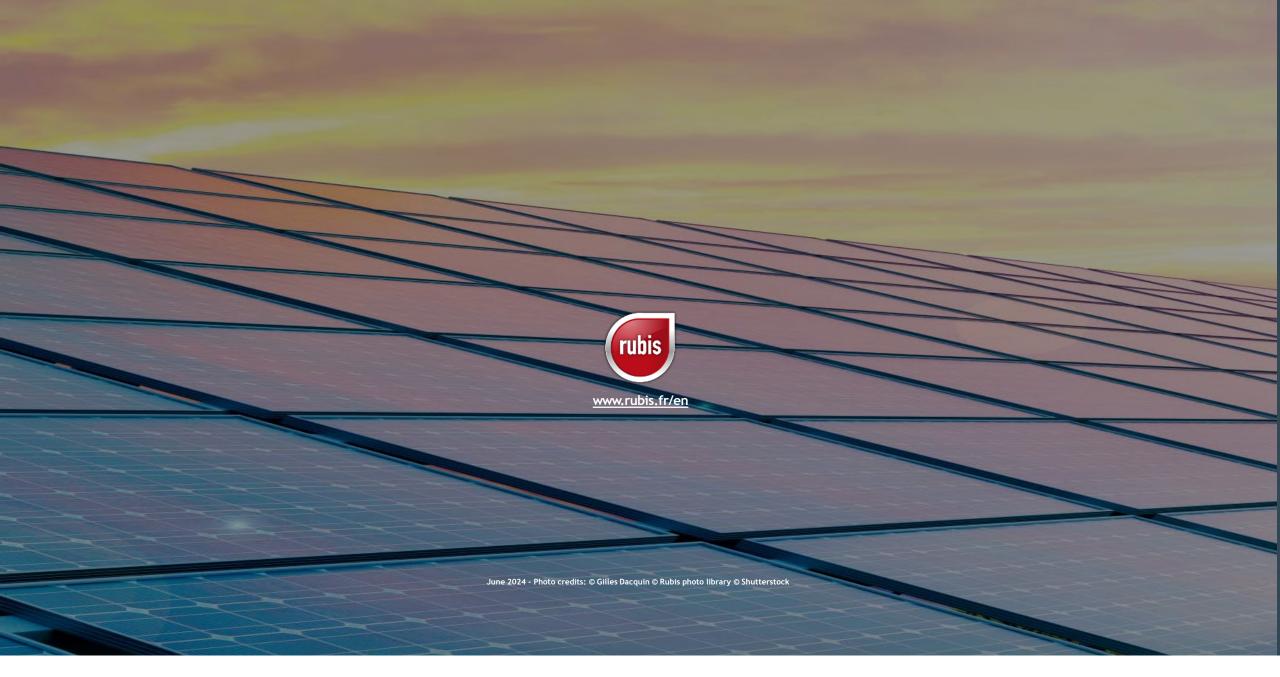
minimum average proportion of women 30% on the Management Committees of Rubis Énergie and its subsidiaries and Rubis Photosol by 2025

Extra-financial Performance

As of 12.06.2025







Our commitment to a sustainable future