



CSR REPORT 2021

FILIALE DE





GRI 101: REPORTING PRINCIPLE
2016 GRI STANDARDS – CORE OPTION

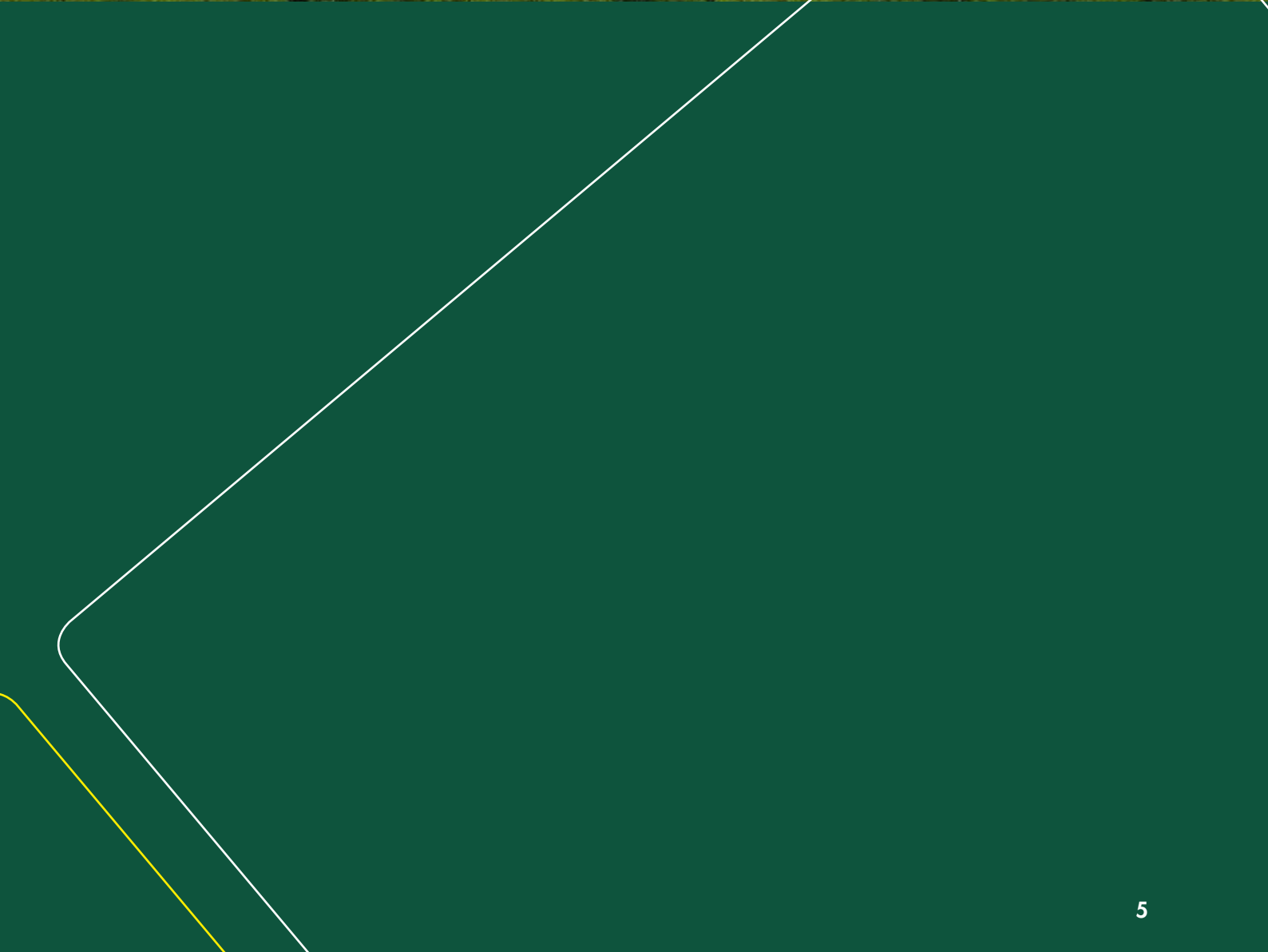
**The information in this report
has been verified by an external
independent assurance**

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GRI 102
**GENERAL
INFORMATION**



I.1. ORGANISATION PROFILE

1.1.1. 102-1 Name of the organisation



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

1.1.2. 102-2 Activities, brands, products and services

SIPH’s main activity concerns the production, processing and marketing of natural rubber. SIPH’s rubber plantations and factories are all located in West Africa. Their main market is the tyre industry, for which natural rubber remains essential. SIPH also undertakes other activities, such as palm oil, the production of wood chips for biomass boilers, and services to planters (assistance to planters and the supply of selected plants).

1.1.3. 102-3 Location of headquarters

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

1.1.4. 102-4 Location of operations sites



France



Cote d'Ivoire



Liberia



Ghana



Nigeria



Country of establishment	Operational sites	Planted rubber area (ha)	Dedicated rubber area (ha)
COTE D'IVOIRE (SAPH) Société Africaine des Plantations d'Hévéa (The African Rubber Plantation Company) (5 factories + 1 under construction)	Bongo	22 318	22 825
	Bettié		
	Rapides Grah		
	Toupah		
	Yacoli		
GHANA (GREL) Ghana Rubber Estate Limited (2 factories)	Apimenim	15 321	15 904
	Subri		
	Abura		
	Awudua		
	Tsibu		
NIGERIA Rubber Estate Nigeria Limited (1 factory)	Araromi (us	15 086	15 593
	Osse River		
	Waterside		
	Adeola		
	Utagba Uno		
	Urhonigbe		
LIBERIA Cavalla Rubber Corporation (1 factory)	Pleebo Gedetarbo District	6 072	6 072
SIPH TOTAL (ha)		58 797	60 394

NB: In addition to the areas dedicated to rubber, the SIPH Group has 3,152 ha dedicated to oil palm, including 2,269 ha at SAPH, 204 ha at GREL and 679 ha at CRC.

1.1.5. 102-5 Ownership and legal form

It is formed as a Public Limited Company with a Board of Directors, registered under SIREN No. 312397730 with a capital of EUR 11 568 965.94.

1.1.6. 102-6 Markets served

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

1.1.7. 102-7 Scale of the organisation

Workforce: 9,640 employees and 2,797 temporary employees
Total number of activity sites: 17
Net sales: EUR 485 491 689 million

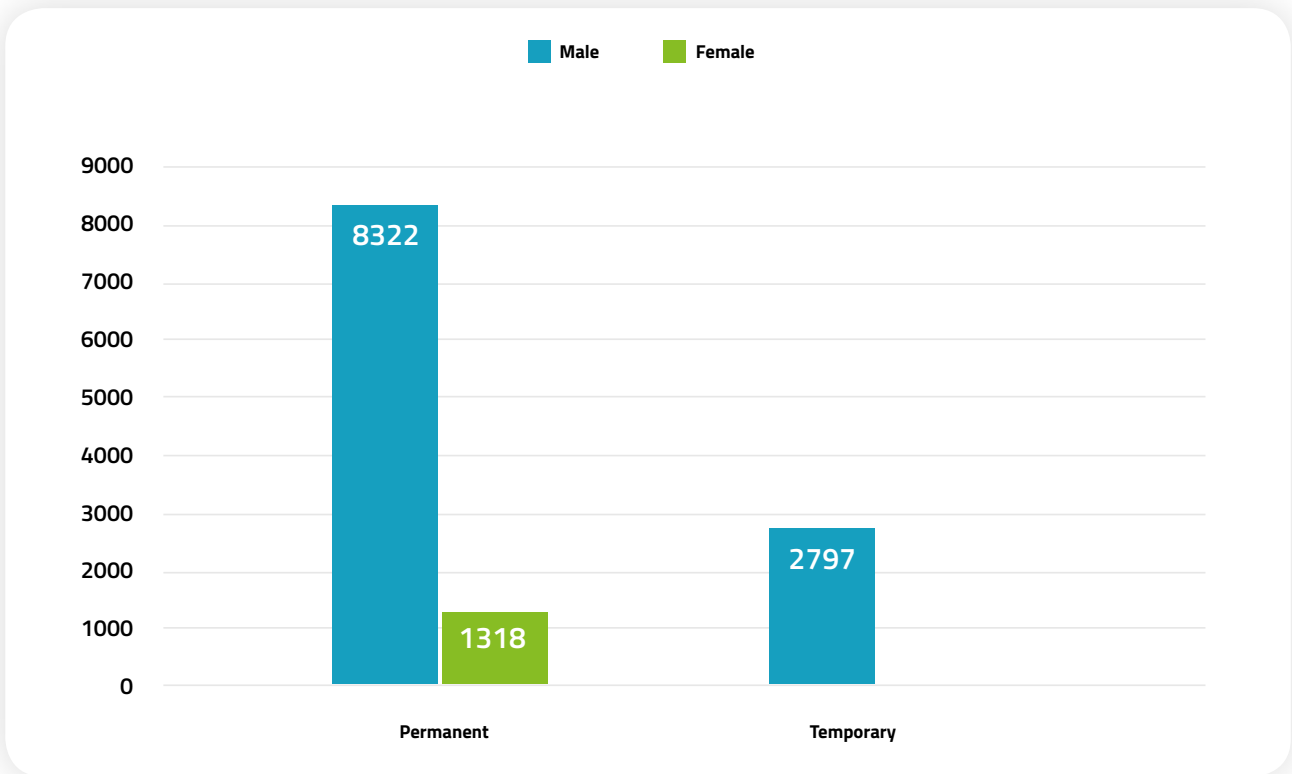
1.1.8. 102-8 Information on employees and other workers

The 2021 workforce scope covers 5 countries and accounts for 9,640 employees – i.e. 100% of the total workforce. The permanent workforce is down by 1.37% (in 2021 compared to 9,774 in 2020). In terms of social reporting, the total workforce is down by 134 employees. The temporary workforce includes employment contracts that end after a defined period or the end of the specific task, where the estimated time frame of which has been completed.



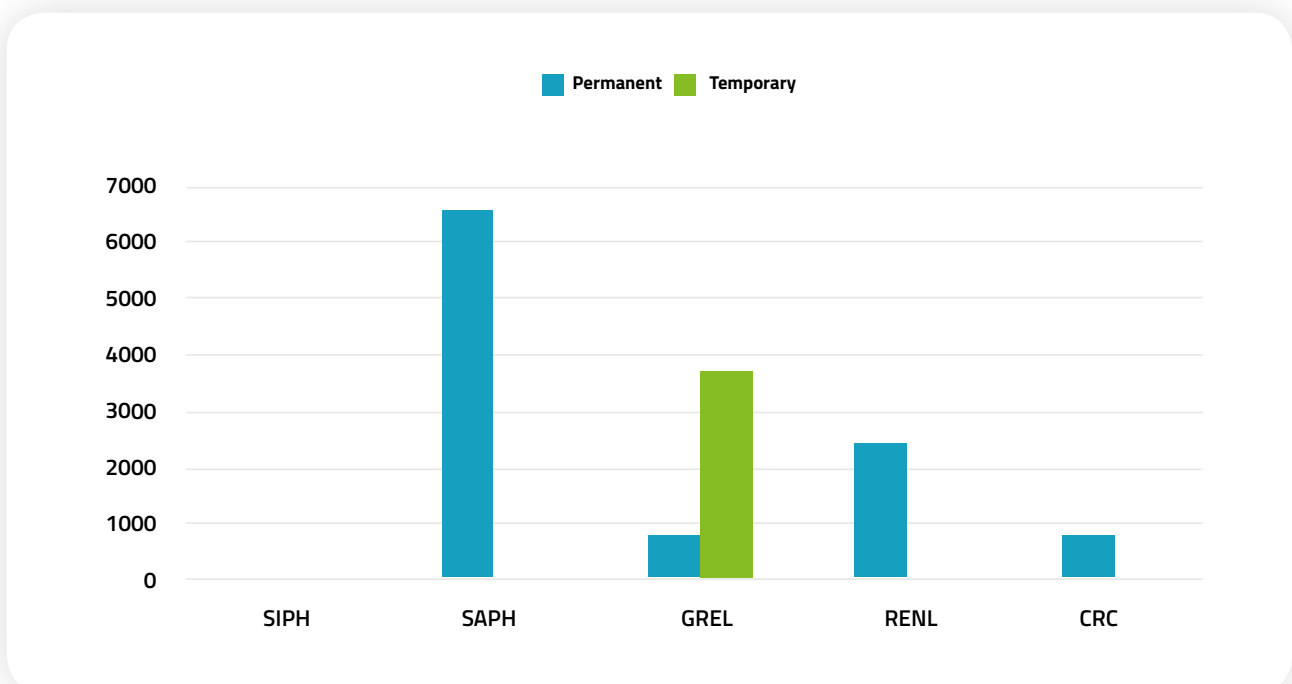
1.1.9. 102-8-a Total number of employees by employment contract (permanent and temporary) by gender

Total breakdown of employees (in number)

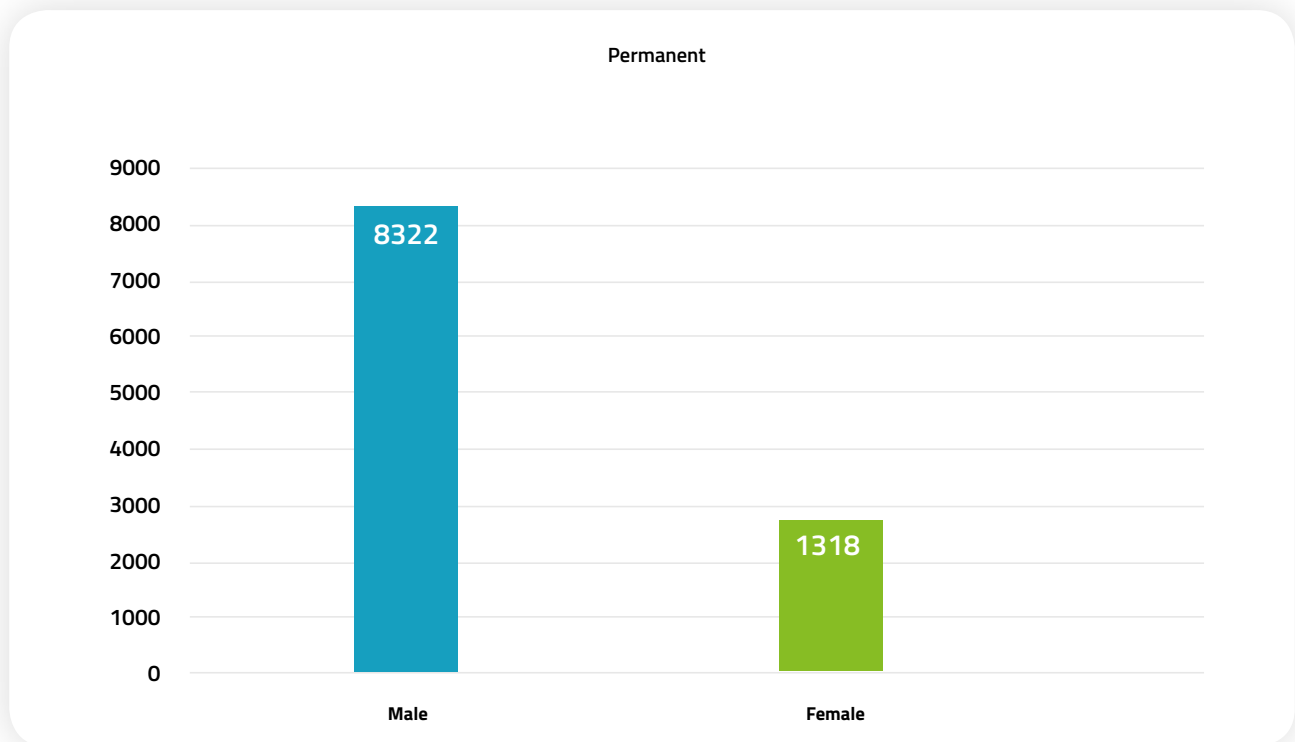


1.1.10. 102-8-b Total number of employees by Employment Contract (permanent and temporary) by region

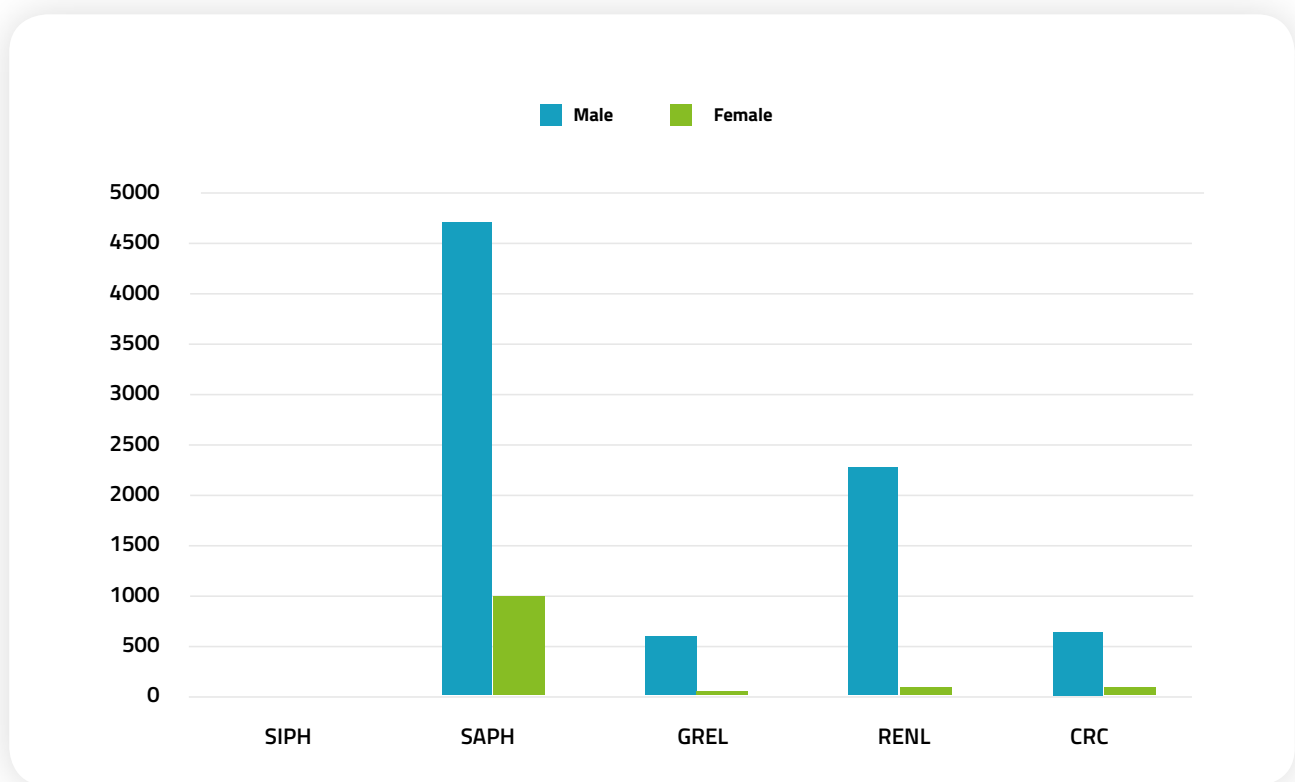
Distribution of permanent/temporary employees (in number)



Male/Female distribution – permanent workforce (by number)

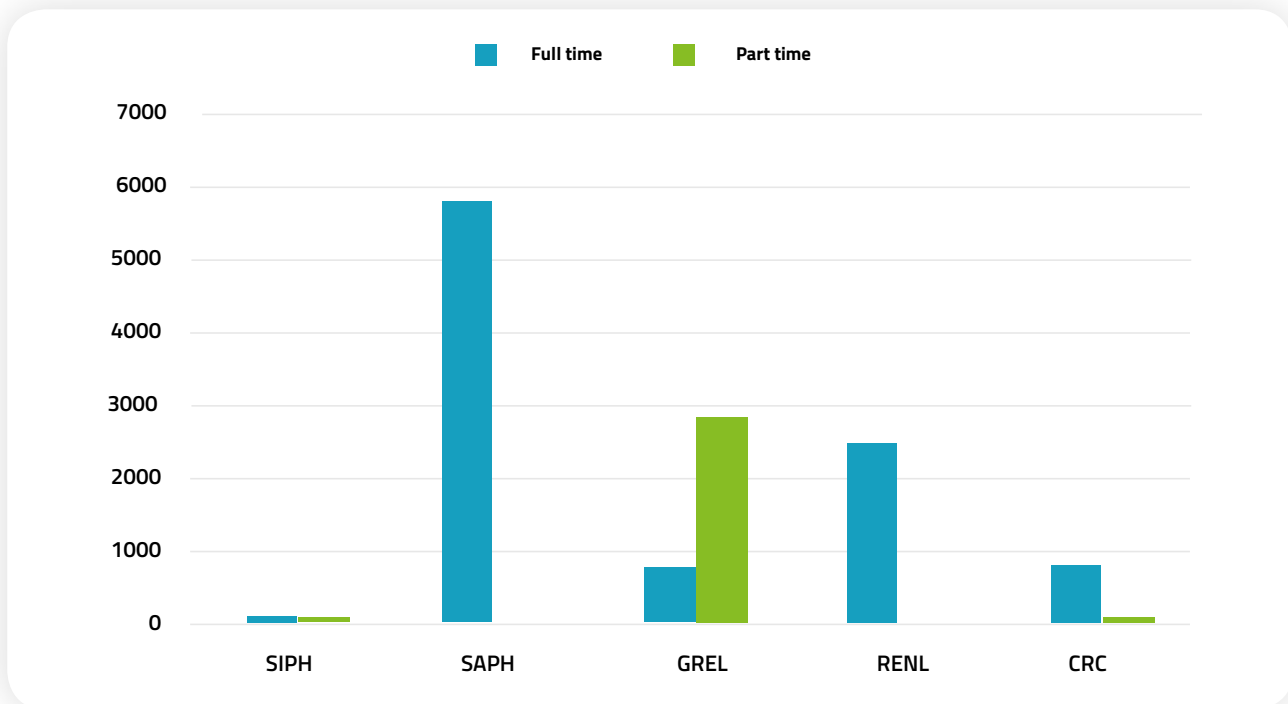


Male/female distribution by region – permanent workforce (by number)



1.1.11. 102-8-c Total number of employees by job type (full and part time) by gender

Male/female distribution – full/part time (by number)



1.1.12. 102-9 Supply chain

To supply the factories, the Group relies on two essential sources: production from industrial plantations (25%) and production from independent growers (75%). These suppliers are subject to quality requirements for their raw materials upon purchase. Furthermore, to mitigate the risk of supply disruption, a grower loyalty system has been put in place. Additionally, industrial equipment purchases shall be subject to supplier and subcontractor selection. These shall be subject to evaluation criteria.

Consideration of social and environmental responsibilities in relations with suppliers and subcontractors

SIPH, à travers ses filiales organise des rencontres périodiques avec les planteurs indépendants pour des séances de formation et d'échanges sur les bonnes pratiques agricoles.

À cette occasion, les questions relatives à la saignée des arbres, à la santé et à la sécurité au travail, aux conditions de travail, à la protection de l'environnement et de la biodiversité sont abordées.

Aussi, des superviseurs des entités du Groupe rendent régulièrement visite aux planteurs pour leur apporter l'encadrement nécessaire pour un meilleur rendement de leurs plantations.



Supervised village plantations (VP)

Subsidiaries	Immature plantations		Mature plantations	
	Number of planters	Area (ha)	Number of planters	Area (ha)
SAPH	16 700	39 956	56 538	225 904
GREL	-	-	10 156	48 557
RENL	-	-	-	-
CRC	-	-	-	-
Total	16 700	39 956	66 694	274 461

List of natural rubber supply sectors by subsidiary

Natural rubber sourcing – sector/district/jurisdiction (village planters)		
SAPH	GREL	RENL
SAPH	GREL	RENL
Abengourou	Abura-Asebu-Kwamankese	Ijebu East
Aboisso	Accra	Ilaje
Bettié	Agona	Odigbo
Bonoua	Ahanta West	Ogun Waterside
Dabou	Ajumako-Enyan-Esiam	Okitipupa
Daoukro	Asante Akim South	
Gagnoa	Assin North	
Soubré	Assin South	
San Pedro	Awutu Efutu Senya	
Daloa	Cape Coast	
Man	Dangbe East	

1.1.13. 102-10 Significant changes to the organisation and its supply chain

The Group does not modify the geographical location of its operations, but does open new industrial sites and seeks to increase its supply chain without significant changes.

1.1.14. 102-11 Precautionary principle or approach

The use of risk management in operational planning as a precautionary principle approach is systematically taken into account. These are planting extension activities, new acquisition processes, preservation of biodiversity, health and safety and working conditions. However, the Group ensures that this principle does not

have a disproportionate impact on the innovation process by giving priority, whenever appropriate, to a risk/benefit analysis.

1.1.15. 102-12 External initiatives

terms of external initiatives, SIPH's commitments are based on principles that refer to the following international texts :

- the Universal Declaration of Human Rights;
- the International Labour Organisation Conventions.

Moreover, in November 2017, SIPH was a founding member of the Global Platform for Sustainable Natural Rubber (GPSNR), development of which was initiated by the CEOs of the World Business

Council for Sustainable Development (WBCSD) and the Tire Industry Project (TIP). <https://www.gpsnr.org/our-members>.

Members of the platform include village and industrial producers, processors and traders, tyre and other rubber manufacturers/buyers, car manufacturers, other downstream users, financial institutions and non-commercial companies. SIPH, together with the representatives of each of these stakeholder groups, actively contributes to the development of the Singapore-based platform and all of the major priorities that define the GPSNR's policy and objectives.

GPSNR's vision is to create a natural rubber value chain that is fair, equitable and respectful of the environment and has a mission to improve the socio-economic and environmental performance of the natural rubber value chain.

1.1.16. 102-13 Membership of associations

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

- In Cote d'Ivoire, SAPH is a member of the «Association des Professionnels du Caoutchouc Naturel» (the Association of Natural Rubber Professionals – APROMAC), Association des Usiniers Producteurs de Caoutchouc naturel (the Association of Natural Rubber Producers – AUPCN) of UNEMAF, and a member of the Union Générale des Entreprises de Cote d'Ivoire (the Cote d'Ivoire General Business Union – UGEI).
- In Ghana, GREL is a member of the Ghana Employers Association and the Association of Ghana Industries.
- In Liberia, CRC is a member of LACA (the Liberian Agricultural Companies Association).
- In Nigeria, RENL is a member of the «National Association of Agriculture and Allied Employers» (NAAAE) and the «Manufacturing Association of Nigeria (MAN)»
- SIPH France is a member of:
 - the International Rubber Study Group (RSG) (Singapore);
 - the Rubber Trade Association of Europe (with its head office in the UK);
 - Syndicat National du Caoutchouc et

- des Polymères (the French National Syndicate of Rubber and Polymers);
- Institut Français du Caoutchouc (the French Rubber Institute) (France), and
- a participant in RUBBERWAY traceability surveys.

SIPH's subsidiaries are also involved either in working groups as experts or in the governing bodies of these organisations.

1.1.17. Working with stakeholders to reduce negative environmental or social impacts linked to natural rubber production

On an environmental level, our collaboration with the Ivorian Office of Parks and Reserves (the OIPR) in Côte d'Ivoire has provided material and financial support for the preservation of the Banco National Park.

Our partnership with the Forest Development Company (SODEFOR in Côte d'Ivoire) has also made it possible to raise public awareness of eco-citizenship, and support monitoring committees for the classified forests of Bamo and Kinkaine.

On a socio-economic level, a partnership with the National Agency for Support to Rural Development (ANADER in the Côte d'Ivoire) has made it possible to:

- organise women in agricultural cooperatives or associations;
- offer training on market gardening and food production techniques;
- donate agricultural equipment, and
- assist in establishing alternating crops on the cultivated plots.

Furthermore, in Côte d'Ivoire, the Ecoles Familiales Agricoles (EFA) have made it possible to involve young people from the surrounding communities in agro-pastoral projects, such as raising chickens.

I.2. STRATEGY

1.2.1. 102-14 Statement from senior decision-maker

After a decade piloting its sustainable development approach, both the SIPH Group and the entire SIFCA Group have created significant value for its stakeholders – specifically around their sites.

Continuous improvement requires retrospection of our approach, in order to both strengthen it and to take new challenges into account. SIPH fully adheres to SIFCA's sustainable development strategy and integrates into its governance all the commitments made with respect to its partners and external initiatives, specifically in social and environmental matters, whilst integrating progress objectives.

On a social level, respecting people is one of the company's key values. This encompasses maintaining a genuine social dialogue, a compensation policy and favourable social coverage for those employees on the lowest salaries. In other words, trust and the attention paid to each employee are inherent to SIPH's values. The company is committed to preserving these achievements and building on them by supplementing them with ambitious skills development policies.

On an environmental level, if mitigation measures are not taken then activities may have a significant impact. Likewise, the company guarantees high quality requirements (for example, compliance with good agricultural practices).

The general environmental policy is enshrined in SIPH's environmental policy based on the SIFCA Group's sustainability policy and broken down through charts and procedures. The continuous improvement approach aims to regularly reduce waste and optimise resource consumption. The search for energy savings and respect for the environment are systematically integrated into the Group's day-to-day management and the decisions they take.

On an economic level, SIPH has set itself the objective of pursuing regular and profitable growth. This development is primarily based on growth fuelled by investment in production tools, the strengthening of plantations and the quality of the Group's relationship with its customers. It is regularly supplemented by targeted calls for



BERTRAND VIGNES
SIPH CEO

funds. However, these are undertaken whilst maintaining a bearable level of indebtedness.

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

Since 2019, SIPH has adopted the GRI reporting standards and applies their principles, in order to use a common language for both organisations and stakeholders. This reporting has been prepared in accordance with the GRI: ESSENTIAL OPTION standards. The GRI content index is included in the chapter.

1.2.2. 102-15 Key impacts, risks and opportunities

As an actor in the agro-industry, SIPH develops industrial plantations and transforms raw materials into semi-finished and/or finished products to sell them on the international market. The challenge is to respond to a growing demand – both in terms of quantity and quality – from increasingly demanding international manufacturers. Therefore, every year, the Group provides its customers with rubber balls according to the requested specifications. These production and processing activities raise questions regarding environmental and social sustainability, economic viability, and the possible risks and impacts associated with poor management of said aspects.

The table below summarises the mapping of the risks and opportunities

Risks related to social information	Stakeholders	Applied policies and procedures	Results of these policies and procedures
Use : <ul style="list-style-type: none"> the total workforce and breakdown of employees by gender, age and geographical area; hiring and dismissals; remuneration and its development. 	Employees	<ul style="list-style-type: none"> Application of the relevant provisions of the Labour Code. Policy and training plan. HR policy and career management. Signing of collective agreements. <p>Variable remuneration</p>	<p>Company attractiveness</p> <p>Training cost/effectiveness</p> <p>Matching skills to needs</p> <p>A favourable corporate environment</p>
Work organisation : <ul style="list-style-type: none"> working time organisa absenteeism. 	<p>Employer</p> <p>Employees</p> <p>Staff delegate</p>	<p>Provision of the Labour Code Legal or Conventional duration</p> <p>Internal monitoring</p> <p>A collective agreement with unions and staff representatives</p>	<p>Business flexibility and attractiveness</p> <p>Monitoring work absenteeism</p>
Health and safety : <ul style="list-style-type: none"> health and safety conditions at work; accidents at work, in particular their frequency and severity, as well as occupational diseases. 	<p>Employer</p> <p>Employees</p> <p>Staff representatives</p> <p>Unions</p>	<p>Workplace health and safety conditions;</p> <p>The ISO 45001 certification and deployment process</p> <p>Occupational risk assessment</p> <p>Internal Operation Plan (IOP)</p>	<p>Better checks and follow-up for workplace accidents</p> <p>Reduced absenteeism rates</p> <p>a decrease in the accident frequency rate</p> <p>Secure workspace & tools, individual and collective protection</p> <p>Reduction of arduous work</p>
Corporate relations : <ul style="list-style-type: none"> the organisation of corporate dialogue and specifically the procedures for informing, consulting and negotiating with staff; a review of collective agreements, particularly in terms of work health and safety. 	<p>Employees</p> <p>Union</p> <p>Staff representatives</p>	<p>A regulatory framework and staff representatives (<i>the Labour Code, internal regulations, staff representatives, workers' unions, health and safety committee, etc.</i>)</p>	<p>The signing of collective agreements</p> <p>A favourable corporate environment</p> <p>A workplace health and safety committee action plan and activity report</p>
Training : <ul style="list-style-type: none"> the policies implemented in terms of training, particularly in terms of environmental protection; the total number of training hours. 	<p>Employer</p> <p>Employees</p> <p>Suppliers</p> <p>Subcontractors</p>	<p>Description of the training policies</p> <p>Training policy and plan HR Policy and career management</p>	<p>Training report</p> <p>Training monitoring file</p> <p>sign-off and attendance sheets.</p> <p>Participation rate</p> <p>ISO 14001 certification</p>
Equal treatment : <ul style="list-style-type: none"> the measures taken to promote equality between men and women; the measures taken to promote the employment and integration of those with disabilities; an anti-discrimination policy 	<p>Employees</p> <p>Union</p> <p>Staff representatives</p>	<p>A policy against discrimination and harassment</p> <p>Application of the Labour Code relating to child labour</p> <p>Sustainable natural rubber policy</p> <p>Recruitment policy</p>	<p>A display of measures focussing on equal treatment</p>

Risks related to corporate information	Stakeholders	Applied policies and procedures	Results of these policies and procedures
<p>Societal commitments in favour of sustainable development :</p> <ul style="list-style-type: none"> the impact of the company's activity in employment and local development terms; the impact of the company's activity on neighbouring or local populations; the relationships maintained with the company's stakeholders means of dialogue between them ; a partnership for partner actions 	<p>Employees Local communities Suppliers Subcontractors</p>	<p>Community Rights Policy Supplier Code of Conduct Savings schemes and life and non-life insurance</p> <p>A permanent framework for dialogue (CPD) with local communities</p>	<p>Increased community income Community empowerment Social infrastructure Health care, education and cultural services</p>
<p>Subcontracting and suppliers</p> <ul style="list-style-type: none"> taking social and environmental challenges into account in the purchasing policy ; taking into consideration relations with suppliers and subcontractors regarding their social and environmental responsibility 	<p>Employees Local communities Suppliers Subcontractors</p>	<p>Code de conduite fournisseur Politique d'achat éthique Politique relative aux droits des communautés</p>	<p>Local socio-economic impact, increase in income, a boom in small businesses and activities Currency circulation</p>
<p>The fight against corruption</p>	<p>Employees Employer Shareholder</p>	<p>Code of Conduct Ethical Committee. The 'Sapin 2' (Loi Sapin) law Alert procedure and flowchart</p>	<p>Complaints register: Annual report from the ethics committee</p>



Risks related to environmental information	Stakeholders	Applied policies and procedures	Results of these policies and procedures
<p>General environmental policy</p> <ul style="list-style-type: none"> organisation of the company to take into account environmental issues and, where applicable, assessment procedures or environmental certification; the means devoted to prevention of environmental risks and pollution. lutions ; 	<p>Employees Local area communities Suppliers Subcontractors</p>	<p>Environmental policy; Environmental management system; EIES, HCV/HCS studies ESMP ISO 14001 certification process: V 2015</p>	<p>Consumption and emissions monitoring Waste management Expenditure related to environmental protection Monitoring and implementation of the environmental action plan</p>
<p>Pollution</p> <ul style="list-style-type: none"> measures to prevent, reduce or remedy discharges into the air, water and soil that may seriously affect the environment; Itaking into account all forms of pollution specific to an activity – in particular, noise and light pollution. 	<p>Employees Neighbouring communities CIAPOL ONG</p>	<p>Environmental policy Workplace health and safety conditions Wastewater treatment plant Environmental permit The technical requirement to operate</p>	<p>Atmospheric emissions measurement report Effluent measurement report Construction for retentions A drinking water quality measurement report</p>
<p>Circular economy :</p> <p><i>i)Waste prevention and management :</i></p> <ul style="list-style-type: none"> measures for the prevention, recycling, reuse, other forms of recovery and disposal of waste; actions to combat food waste; <p><i>ii) The sustainable use of resources :</i></p> <ul style="list-style-type: none"> water consumption and water supply, according to local constraints; consumption of raw materials and measures taken to improve efficient use; energy consumption, measures taken to improve energy efficiency and recourse to renewable energies; land use. 	<p>EEmployer Employees Neighbouring communities</p>	<p>Waste management procedures. Environmental management plan Environmental policy Meters at water collection points</p>	<p>Waste management and monitoring registers and files Quantity of waste recycled, reclaimed, sold Monitoring of energy and water consumption Ratio of water consumption, energy</p>
<p>Climate change :</p> <ul style="list-style-type: none"> the significant sources of greenhouse gas emissions generated as a result of the company's activity, in particular through the use of the goods and services it produces; measures taken to adapt to the consequences of climate change; the voluntarily-set reduction objectives set for the medium and long term to reduce greenhouse gas emissions and the means implemented to this end 	<p>Employer Employees Communities</p>	<p>Environmental policy Zero deforestation policy Sustainable natural rubber policy Zero burn policy Biodiversity management plan</p>	<p>High Conservation Value (HCV) Reports, High Carbon Stock (HCS) Environmental and Social Impact Assessment (ESIA) Monitoring of direct and indirect consumption emissions</p>

I.3. ETHICS AND INTEGRITY

1.3.1. 102-16 Values, principles, standards, and norms of behaviour

Through adoption of the Values and the Code of Conduct, the Senior Management of both the SIFCA Group and SIPH have affirmed a strong commitment to ethics and the fight against corruption.

The Code of Conduct defines the framework in which the Group wishes to continue to successfully carry out its activities. It is based on the fundamental values of the Group, which are as follows:

- responsibility,
- ethics, and
- quality.

For the SIPH Group, the principles manifest themselves in fully respecting the laws and regulations applicable to all its activities. Directors, officers and employees shall :

- a) always remain in full compliance with the laws applicable to their job responsibilities;
- b) always ask questions if a law is unclear to them, in order to define how it should be applied in their work;
- c) never engage in any illegal act, condone it, or allow others, such as subcontractors or occasional agents, to act illegally;
- d) never use, or allow the use of, Group assets for illegal activities;
- e) always avoid acting in such a way as to cause others to question the Group's commitment to comply with all applicable laws.

The official launch of the Code of Conduct was carried out in September 2015 by the General Management of the SIFCA Group, within the framework of an official ceremony bringing together the Management of all the companies of the Group. The objective of this ceremony was to ensure that this project is taken to the highest

level by the management of the companies of the SIFCA Group.

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

Adherence to the Code of Conduct gave rise to its reading and signature by the employees of the Group's entities.

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

- **The publication of the Code of Conduct in two formats:** a full format for managers and supervisors, and a simplified format for other agents (employees and workers). This approach is intended to simplify the employees and workers' understanding of the Code of Conduct. Another objective is to set higher expectations among management staff than among employees when complying with the Code of Conduct.
- **Definition and implementation of a communication plan on the Code of Conduct:** The SIFCA Group has defined, through its Communication Department, a communication plan regarding the Code of Conduct, with various communication media and tools.
- **Code of Conduct accessibility:** Although the Code of Conduct has been physically distributed to Group personnel, an electronic version of this Code is freely available for download on the SIPH Group's Intranet.
- **Training materials adapted to staff categories:** Training on the Code of Conduct is given to all staff, using materials adapted to said socio-professional categories and the levels of responsibility of the staff in question. Specific support has been set up for illiterate staff.

1.3.2. 102-17 Mechanisms for advice and concerns about ethics

The Code of Conduct, received by each employee, contains the telephone numbers and e-mail addresses of the members of the ethics committee, guaranteeing confidentiality of the information. It

also clearly sets out the obligation for everyone to report any infringement which they become aware of. Subsequently, the ethics committee shall take up any alert deemed admissible and processes according to a flowchart, which defines the stages. The Group's subsidiaries shall have an ethics committee, meeting at least twice a year



I.4. GOVERNANCE

1.4.1. 102-18 Governance structure

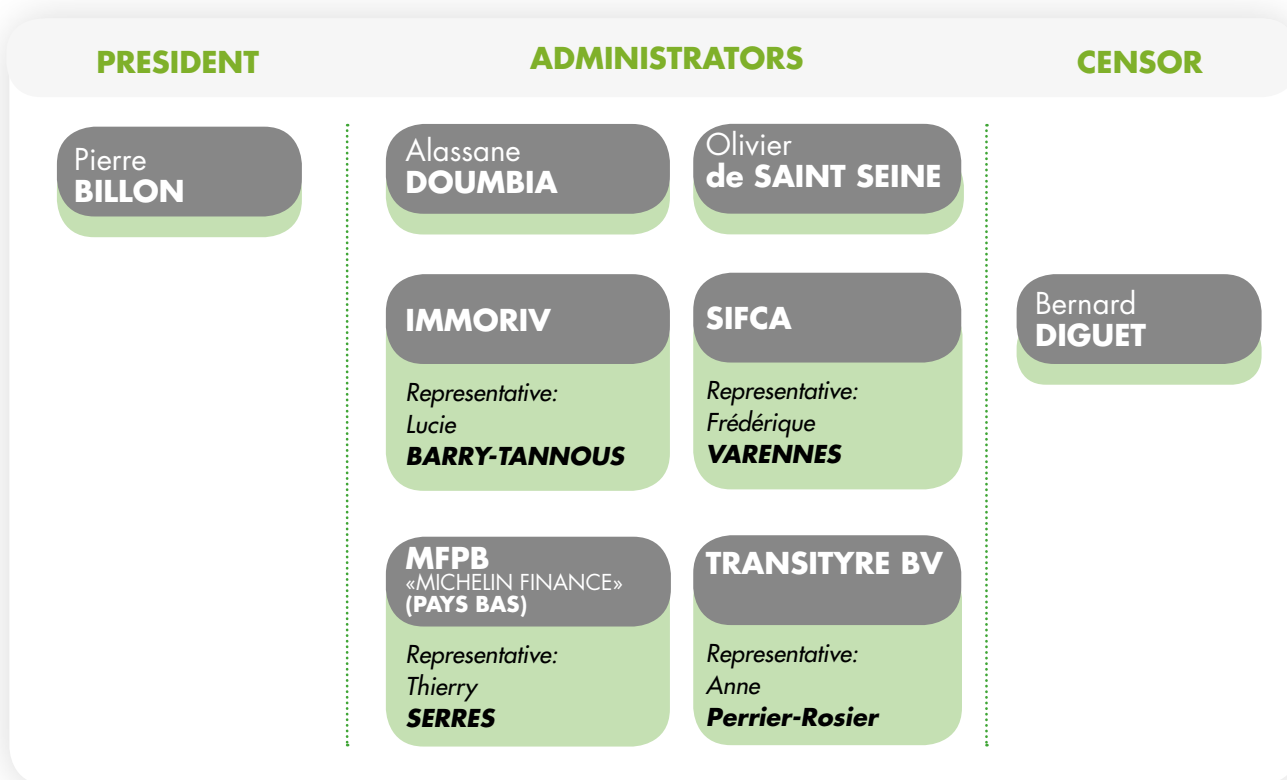
SIPH's governance structure shall be as follows :

- a Chairman of the Board of Directors
- six directors
- an Censor
- Managing Director from the SIPH Group

Their role at the Group level is to:

- ensure implementation of development strategies;
- provide technical assistance to subsidiaries

Board of Directors

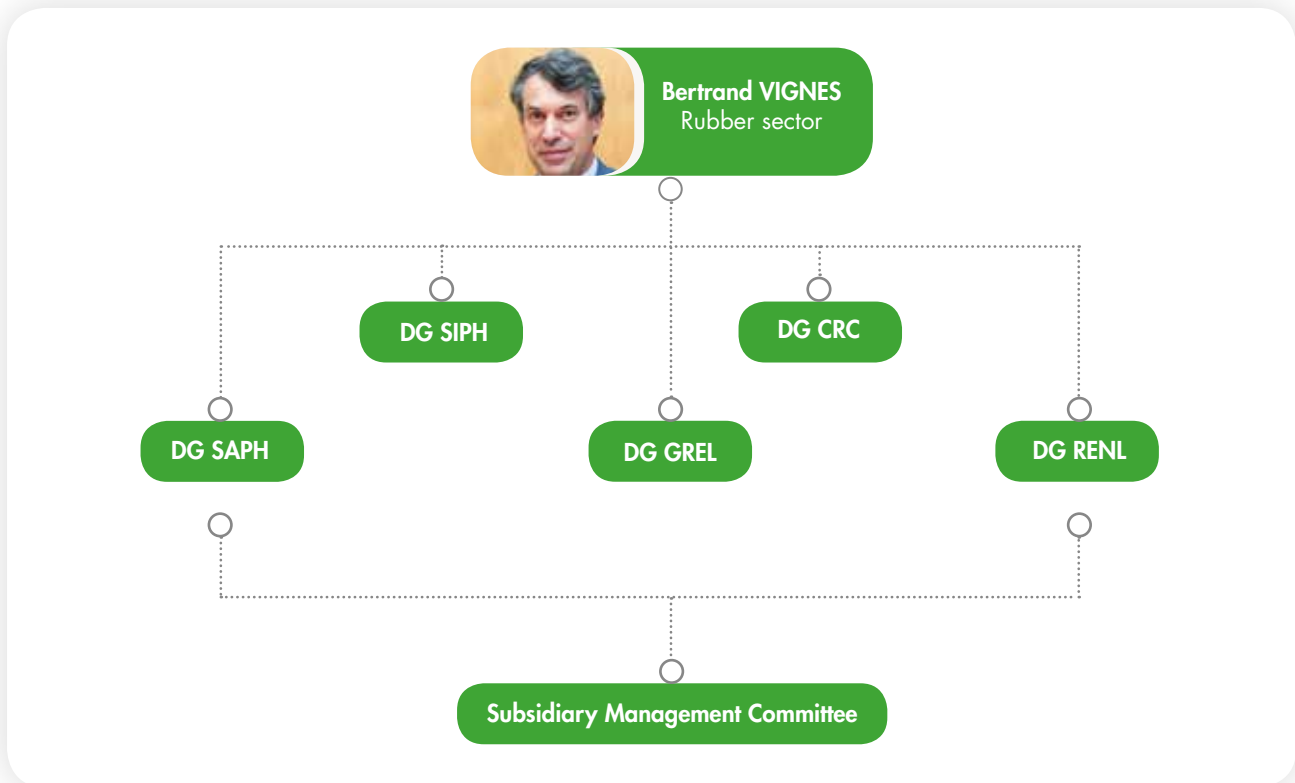


General management

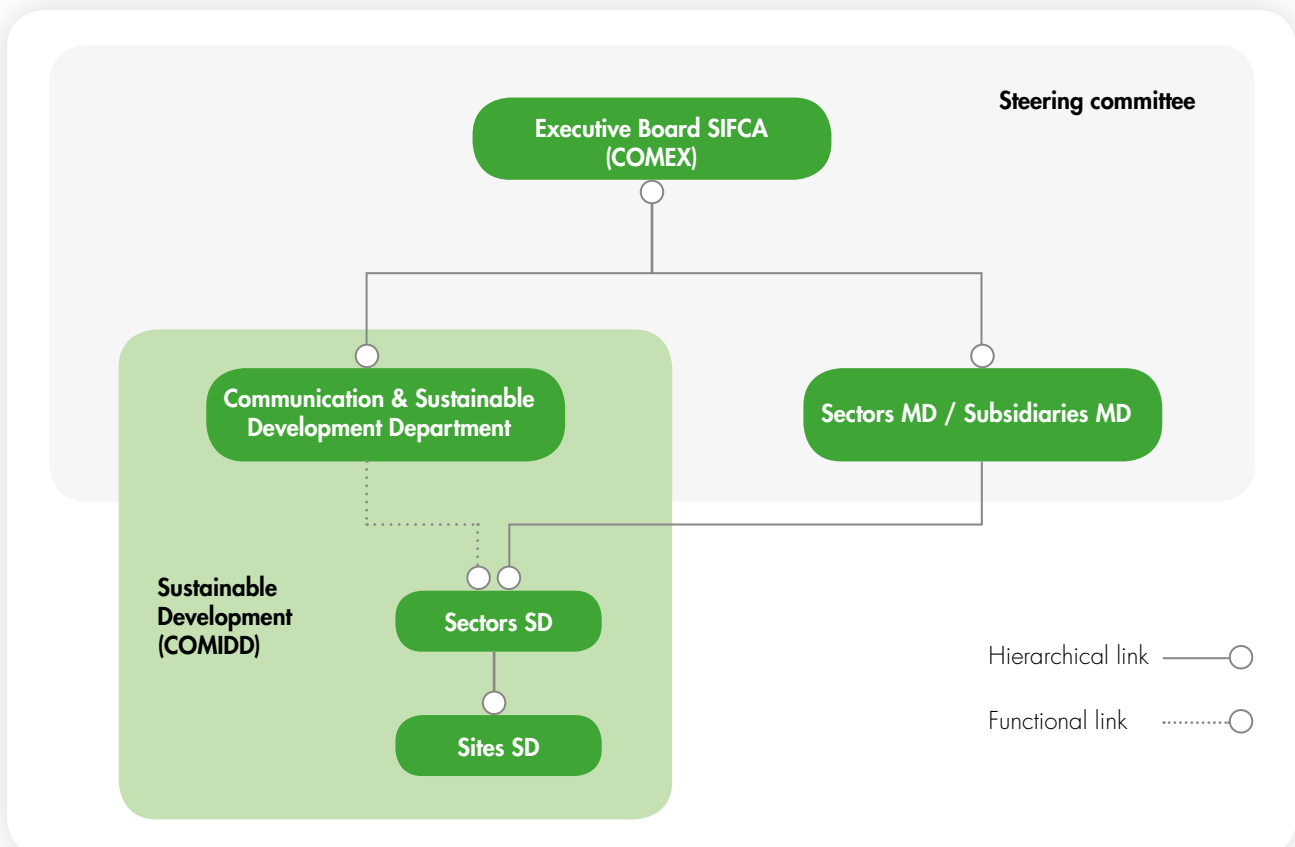


The rubber sector CEO shall chair the respective Management Committees of the subsidiaries.

This structure is outlined as follows:



The Sustainable Development Steering shall be structured as follows:

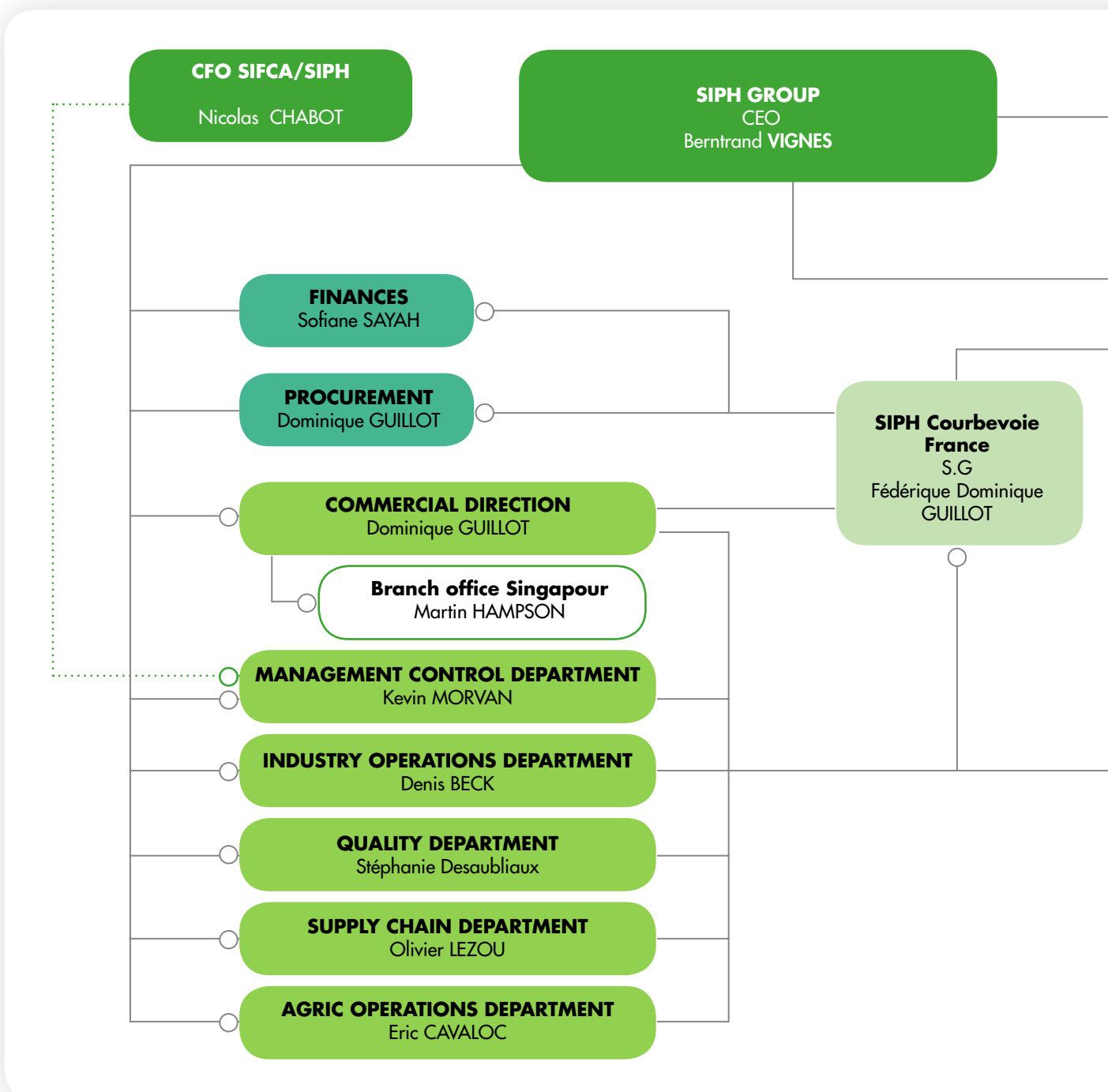


1.4.2. 102-19 Delegating of authority

Delegations of authority from the Management Board to senior executives regarding economic, environmental and social issues shall follow the same regime as that applicable to other delegations of authority within the organisation. The hierarchical and functional attachments in the governance structure set out above, as well as the validations by the respective boards of directors, reflecting this delegation of powers.

1.4.3. 102-20 Executive-level responsibility for economic, environmental and social topics

Economic, environmental and social themes are at the crossroads of the various Group departments. The main departments of the holding responsible for these subjects are the Communication and Sustainable Development Department, the Finance and Accounting Department and the Human Resources Department. All of these departments shall be represented on the Group’s Management Committee and all duly report to the Managing Director. The Financial Director is also a COMEX member.



1.4.4. 102-21 Consulting of Stakeholders on economic, environmental and social topics

A Stakeholder mapping identified 3 categories of such stakeholders :

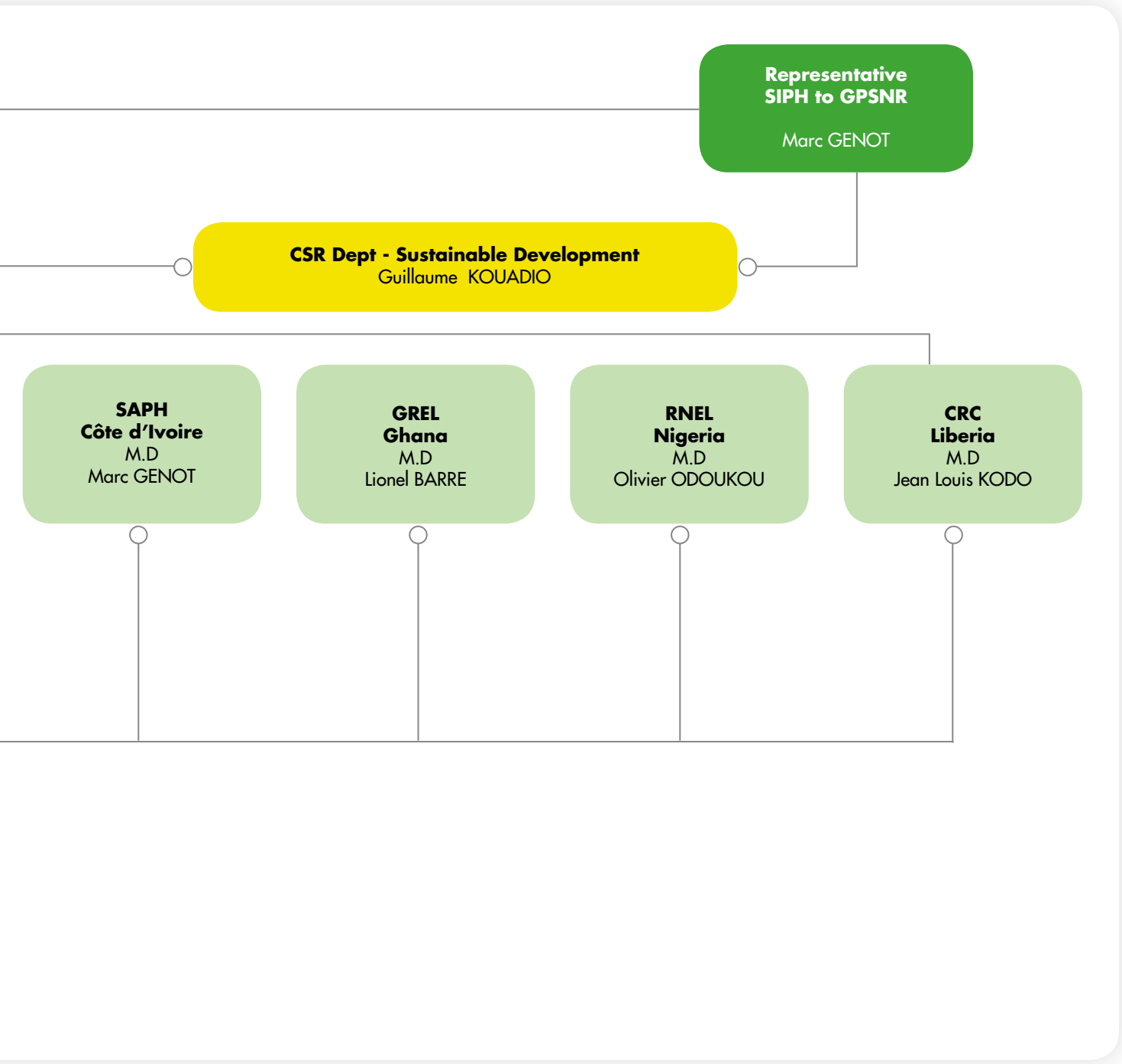
- • Strategic stakeholders;
- • Stakeholders influencing SIPH;
- • Stakeholders influenced by SIPH.

The economic, environmental and social issues are the subject of consultation, with these stakeholders in order to identify the different

impact levels. These consultations do not directly take place between the stakeholders and Senior Management but are done by delegation through the relevant stakeholder management departments and subsidiary committees in charge of relations with these stakeholders.

1.4.5. 102-22 Composition of the highest governance body and its committees

The SIPH Group’s governance structure shall be as follows :



An Executive and Management Committee:

- the Managing Director of the SIPH Group
- the Secretary General of SIPH
- the Managing Director of SAPH
- the Managing Director of GREL
- the Managing Director of RENL
- the Managing Director of CRC
- Commercial Management
- Sustainable Development Directorate
- Agricultural Operations Directorate
- Industrial Operations Directorate
- Quality Directorate
- Supply Chain & Logistics Directorate
- Management Control Directorate

It should be noted that the Executive and Management Committee includes two women. The functional departments of the SIFCA Group (financial, communication and sustainable development, legal, and human resources) are competent to carry out issues relating to the economy, the environment and social issues. However, the current governing body does not include members of minority social groups or representatives of stakeholders.

1.4.6. 102-23 Chair of the highest governance body

SIPH has adopted a dual mode of governing, with a Board of Directors and an Executive Committee. Certain members of the Executive Committee are also administrators on the Board of Directors.

1.4.7. 102-24 Nominating and selecting the highest governance body

Following a public withdrawal offer, led by Compagnie Financière Michelin (CFM) acting in cooperation with SIFCA, which was made in December 2019, SIPH was de-listed on 10 December 2019.

Following this operation, SIPH's share capital is now exclusively held by SIFCA (55.59%) and CFM (44.41%).

Member appointment shall be made on the basis of proposal of candidates to the board, also involving the shareholders. The appointment process shall

also take into account the following elements:

- diversity;
- independence;
- expertise and experience related to economic, environmental and social issues.

1.4.8. 102-25 Conflicts of interest

SIPH annually maintains and updates the list of mandates in other companies, held by the members of the Supervisory Board and by the members of the Management Board. The agreements entered into with the companies in which these persons exercise management functions or other mandates or with a shareholder holding more than 10% of the voting rights of SIPH (or with any company controlled by such a shareholder), other than the current agreements entered into under normal conditions, are subject to an authorisation and monitoring process in accordance with the law and in particular the provisions of articles L225-86 et seq. of the French Commercial Code.

1.4.9. 102-26 Role of highest governance body in setting purpose, values and strategy

The corporate purpose defines SIPH's activity. The Group is limited in its action by the corporate purpose, which it cannot exceed without risking criminal liability. Similarly, Managers can only act within the limits of their corporate purpose.

Therefore, the role of the SIPH governing body consists of giving orientations, defining values and refining the strategy for a process of continuous improvement.

1.4.10. 102-27 Collective knowledge of highest governance body

The measures to develop and strengthen the capacities of the governing body on economic, environmental and social themes, in order to ensure their collective knowledge remains in training. At this stage, training on these subjects has been provided to the members of the Executive Committee and another to business line and subsidiary managers. These challenges are also presented during strategic reviews where all the management teams develop, share and learn about the priorities related to said issues.

1.4.11. 102-28 Evaluating the highest governance body's performance

Currently, SIPH does not discuss this topic.

1.4.12. 102-29 Identifying and managing economic, environmental and social impacts

Mapping of economic, environmental and social risks is carried out and updated when necessary. The risk management system is deployed in those subsidiaries representing a major challenge for the Group. These identified risks duly lead to the development of action plans, and their implementation and monitoring.

In general, Senior Management shall be responsible for implementing internal control and risk management systems within the Group. As such, any new mapping or mapping update shall be presented to it for validation of the content and resources to be allocated to the action plans to be implemented.

1.4.13. 102-30 Effectiveness of risk management process

Mapping of the Group's major risks is regularly presented at management meetings. The risks taken into account are, inter alia, representative of the company's economic, environmental and social risks. The departments in charge shall oversee the action plans for the priority risks.

1.4.14. 102-31 An examination of the economic, environmental and social challenges

Mapping for the different entities shall be updated every two years. This period may vary, depending on the evolution of the environment in which the entity operates. Furthermore, the major risk action plans implemented on are subject to precise management by risk managers.

1.4.15. 102-32 Highest governance body's role in sustainability reporting

The Managing Director of SIPH is involved at the forefront of the sustainable development reporting process. They provide guidance on the scope and content of the reporting.

1.4.16. 102-33 Communicating critical concerns

Communication on major concerns exists within SIPH. However, we do not have a formalised procedure for the highest governing body.

1.4.17. 102-34 Nature and total number of critical concerns

The total number and nature of major concerns communicated to the highest governing body have not been specifically monitored. In the future, this subject shall be the focus of attention.

1.4.18. 102-35 Remuneration policy

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

SIPH is committed to paying the employee a decent overall remuneration and wishes to offer all Staff attractive and motivating remuneration, consisting of :

- fair and competitive fixed remuneration on the market;
- variable remuneration linked to individual and collective performance;
- competitive social benefits;
- medical and social cover for all permanent staff and access to health care and social cover for all seasonal staff.

1.4.19. 102-36 Process for determining remuneration

Employee remuneration takes into account elements that are both internal and external to the company. The internal elements consist of the notions of internal equity – by comparing the remuneration of employees who occupy the same position or one with an equal level of responsibility – and individual performance, which must be rewarded within the framework of the annual process of the payment of performance bonuses.

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

1.4.20. 102-37 Stakeholders involvement in remuneration

Each year, SIPH shall submit resolutions to its shareholders on all elements of employee remuneration.

1.4.21. 102-38 Annual total compensation ratio

No analysis has been carried out on this data at a Group level.

1.4.22. 102-39 Percentage increase in annual total compensation ratio

No analysis has been carried out on this data at a Group level.

I.5. STAKEHOLDER ENGAGEMENT

1.5.1. 102-40 List of stakeholder groups

STAKEHOLDERS	EXPECTATIONS
INTERNAL	
Shareholders	Compliance with commitments
Union	Satisfaction of union demands
Staff representatives	Constructive dialogue and mutual listening
Employees	Better working and living conditions
EXTERNAL	
Clients	Meeting sustainability expectations
Raw material suppliers	Good collaboration and fair purchasing
Village planters	Good collaboration and fair purchasing
Neighbouring communities	Dialogue and consideration of expectations
Consumer associations	Fair product information
Certification body	Transparency and genuine collaboration
Rating agency	Transparency
Investment banks	Preservation of brand image vis-à-vis investment loans
Ministry for the Environment	Compliance with environmental regulations
Ministry of Commerce	A satisfactory supply of the national market and control of inflation
Association and environmental NGOs	Respect for the environment

1.5.2. 102-41 Collective bargaining agreements

Each subsidiary of the SIPH Group applies the

social regulations in force in its country in terms of collective bargaining wage obligations.

Employees covered by collective agreements

Country of establishment	Operational sites	% of coverage
COTE D'IVOIRE <i>The Société Africaine des Plantations d'Hévéa (The African Rubber Plantation Company)</i>	Siège	100%
	Bongo	100%
	Bettié	100%
	Rapides Grah	100%
	Toupah	100%
	Yacoli	100%
GHANA <i>(Ghana Rubber Estate Limited)</i>	Abura	11%
	Awudua	11%
	Tsibu	11%
	Apimenim	11%
	Subri	11%
NIGERIA <i>(Rubber Estate Nigeria Limited)</i>	Araromi	85%
	Osse River	85%
	Waterside	85%
	Adeola	85%
	Utagba Uno	85%
	Urhonigbe	85%
LIBERIA <i>(Cavalla Rubber Corporation)</i>	Pleebo Gedetarbo District	90%

1.5.3. 102-42 Identifying and selecting stakeholders

Listening to stakeholders is a key component of the sustainable development strategy of the SIFCA Group and SIPH to know the expectations of its customers, employees, suppliers, neighbours of its consumers, representatives of public authorities, and non-governmental organisations.

The stakeholders SIPH actively engages with are identified based on factors such as:

- their contribution to a better definition of needs in the Group's fields of activity;
- their alignment with the business strategy and their added value;

- their business expertise;
- the involvement of employees in company operations;
- their perception of the Group's activities and products

1.5.5. 102-43 Approach stakeholder engagement

Stakeholders		Approach and frequency of dialogue
Strategic stakeholders	Clients, suppliers, shareholders, village planters, employees	Ongoing product information; Ongoing programs of technical assistance to village planters; Regular meetings with staff representatives; General Shareholders' Meeting
Stakeholders influencing SIPH	End consumers, banks, certification bodies/rating agencies	Ongoing product information; Analyst and investor meetings; Permanent websites.
Stakeholders influenced by SIPH	Economic partners and neighbouring communities	A permanent framework for dialogue with local communities; Permanent websites.

1.5.4. 102-44 Key topics and concerns raised

SIPH's approach also consists of promoting dialogue with stakeholders at a local level. The Group shall consolidate all the actions carried out by its various subsidiaries through activity reports and permanent frameworks for dialogue, which

are recorded in the minutes of the meetings. At a Group level, a social barometer was carried out on the basis of the results. The Group has undertaken progress initiatives in management and communication.



I.6. REPORTING PRACTICE

1.6.1. 102-45 6.1. 102-45 Entities included in the consolidated financial statements

The entities included in the consolidated financial statements are those making up the SIPH Group. These entities are based in West Africa, namely: SAPH in Cote d'Ivoire, GREL in Ghana, RENL in Nigeria, CRC in Liberia, and SIPH in France. For information relating to the financial report, go to the site : <http://siph.groupesifca.com/fr/informations-financieres/les-comptes-consolides>

1.6.2. 102-46 Defining report content and topic boundaries

Drafting of the sustainable development report and the definition of its content shall be the responsibility of the SIPH Group's Sustainable Development department. The content of the report is defined and then produced according to two specific criteria: relevance of the topics in relation to the Group's activity and compliance with GRI standards, an essential option. In terms of data collection, the manager relies on an optimised production and retrieval process, in particular thanks to the formalisation of the indicators and the reporting scope within a dedicated repository deployed with the Group's subsidiaries. This optimisation also relates to the organisation and training of a network of local correspondents specifically assigned to the major themes of

sustainable development, namely environmental, social and economic factors.

In 2019, SIPH initiated a strategic review on CSR and conducted a new materiality analysis in order to assess the Group's priority issues for sustainable development – in particular, the social and environmental consequences of the activity, and the effects of this activity in compliance with the expectations of all its partners. To do this, SIPH was supported by firms that piloted these analyses and assessments.

This approach was carried out according to a methodology based on the factual analysis of credible internal and external sources:

- conducting interviews with internal and external stakeholders reflecting major CSR challenges;
- sharing information on surveys and internal and external communication materials;
- reviewing sector documentation.

Based on a materiality threshold defined at the crossroads of internal (impact of challenges on the activity and business model) and external (importance of stakeholder expectations) expectations, the results were summarised and submitted to the Executive Committee and general managers for validation.



1.6.3. 102-47 List of material topics

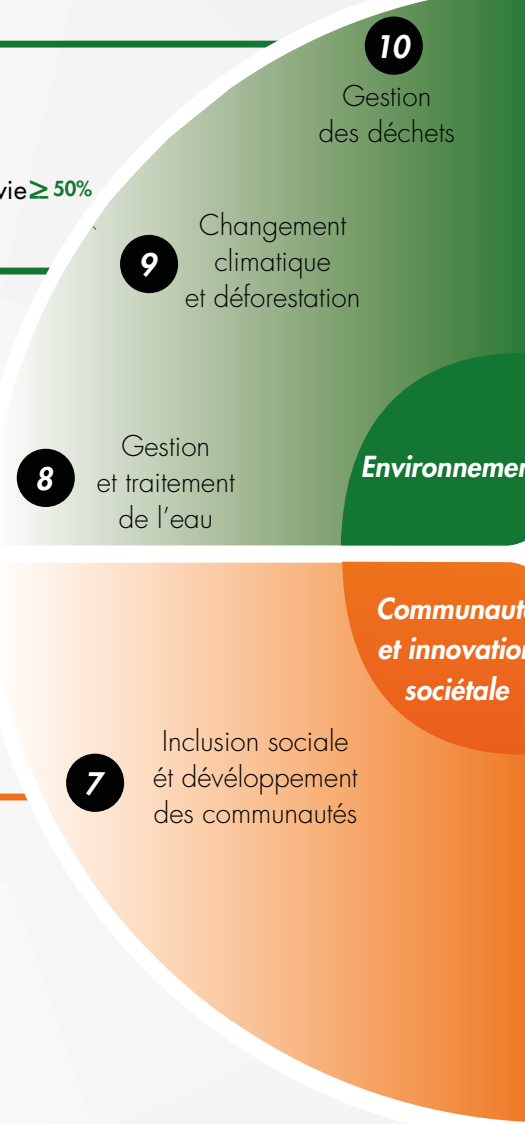
GOUVERNANCE

- - Indice de conformité de la qualité des rejets atmosphériques = **100%**
- - Indice de recyclage des emballages banals = **100%**

- - Indice de consommation des engrais $\leq 25\%$
- - Indice de consommation des herbicides $\leq 50\%$
- - Indice de consommation énergétique $\leq 20\%$
- - Indice d'utilisation d'énergie renouvelable: process $\geq 20\%$; zone vie $\geq 50\%$
- - Indice de géolocalisation des plantations villageoise = **100%**

- - Indice de potabilité sur tout les sites = **100 %**
- - Indice de conformité de la qualité des rejets des eaux = **100 %**
- - Indice de recyclage des eaux $\geq 20\%$;

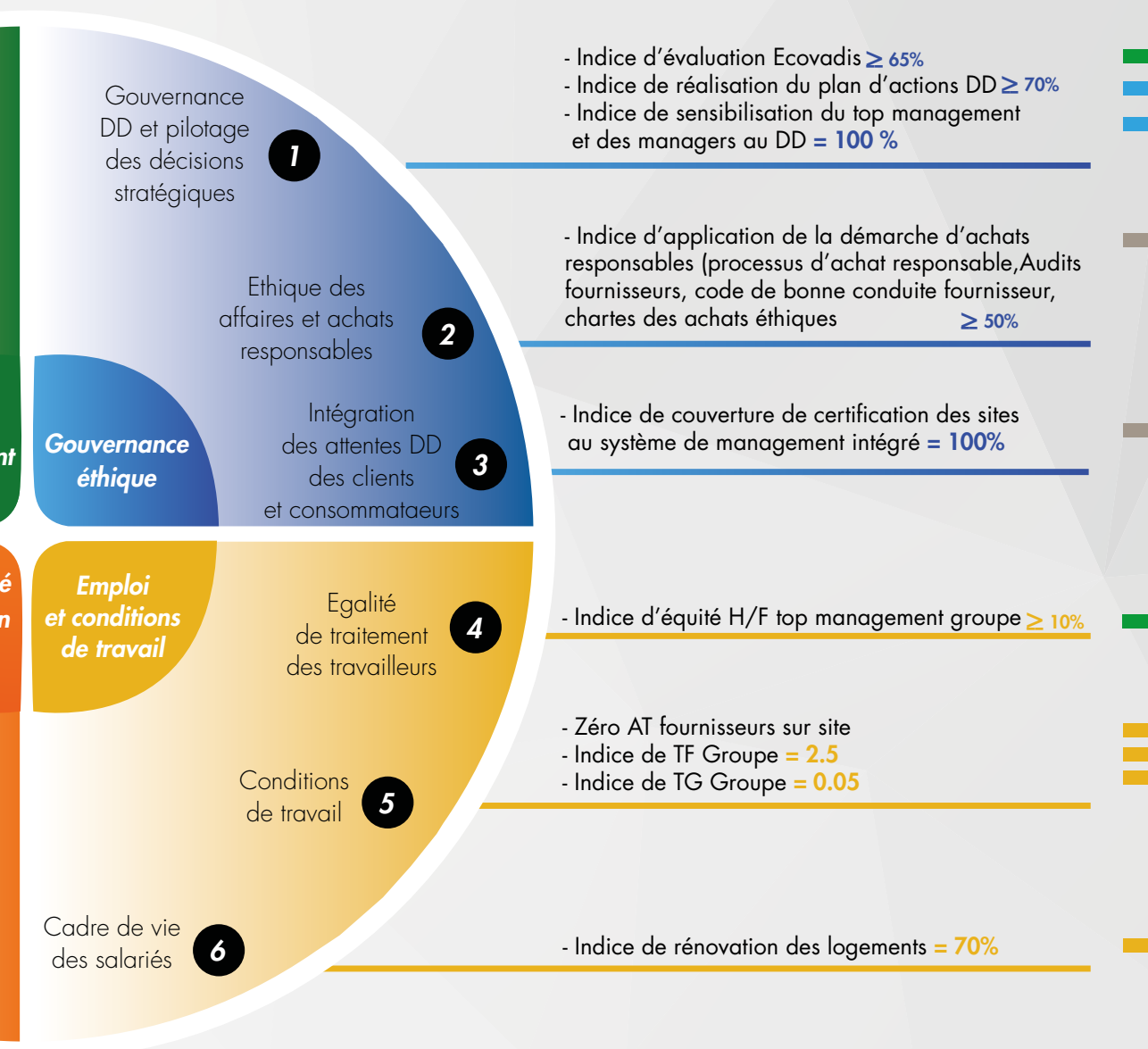
- - Indice de réalisation des projets communautaires validés $\geq 80\%$
- - Indice de main d'oeuvre locale UAI



Feuille de route

Légende : ■ 2021 ■ 2022 ■ 2023 ■ 2025

E ET STRATEGIE DD



DD 21/25 SIFCA

1.6.4. 102-48 Restatements of information

In 2021, a better formalised and digital version, based on a uniform definition of indicators and support for local correspondents, was put in place. In some cases, comparability with previous data may prove difficult. If changes have taken place, they shall be explained in the corresponding sections.

1.6.5. 102-49 Changes in reporting

To date, no material integration has modified the scope of sustainable development reporting.

1.6.6. 102-50 Reporting period

From 1 January to 31 December

1.6.7. 102-51 Date of most recent report

This document is SIPH's eighth annual sustainable development report. They have all been verified for the completeness of their content and a selection of environmental and social indicators by an independent verifier according to the NFRD directives. This document was also designed according to GRI standards and is the second sustainable development report of its kind. The latest SIPH sustainable development report was published in April 2020.



1.6.8. 102-52 Reporting cycle

Annual

1.6.9. 102-53 Contact point for questions regarding the report

Guillaume **KOUADIO**
Responsable DD SIPH
kguillaume@sifca-ci.com

1.6.10. 102-54 Claims of reporting in accordance with the GRI Standards

This report has been prepared in accordance with the GRI Standards: Essential Compliance Option.

1.6.11. 102-56 External assurance

The 2020 report was verified by an independent third party. Verification of the presence of all the sustainable development information required by law and the validation of the sincerity of all the information published under this regulation related to the declaration of extra-financial performance is accounted for.

However, the 2021 report is in compliance with the GRI Standards: Essential Compliance Option.





2

GRI 200 ECONOMY



GRI 103 : Management APPROACH

Our approach to the economic pillar is based on a critique of our economic model. The unbridled race for productivity is responsible for the ecological and social disasters suffered by our planet. However, this does not mean that we must put an end to economic activity. Our objective is to limit the negative external factors associated

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

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

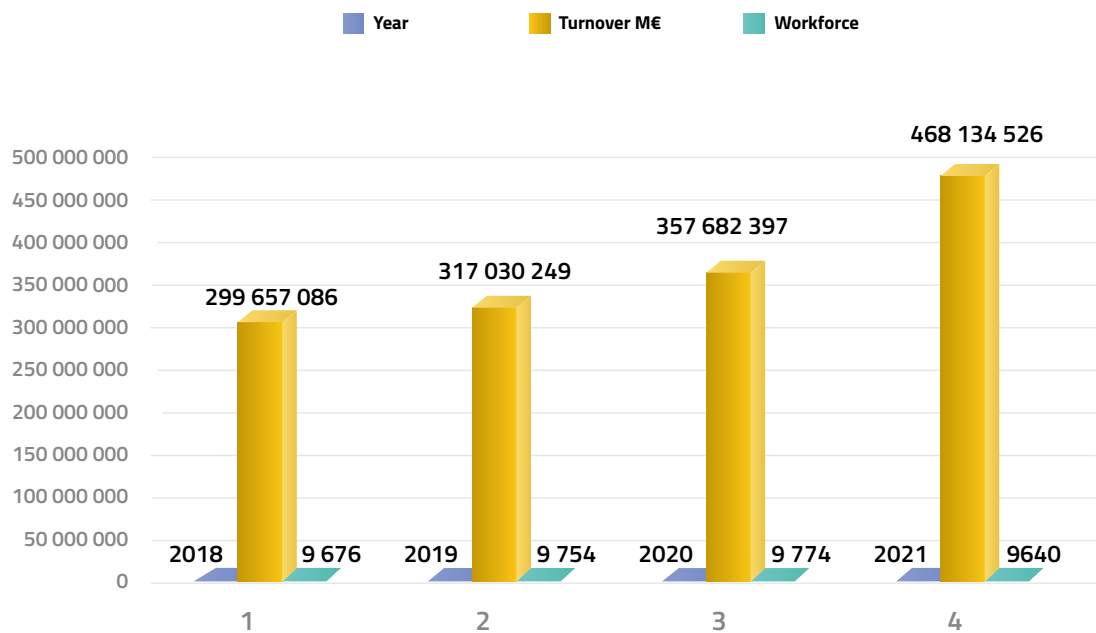


II.1. GRI 201 : ECONOMIC PERFORMANCE

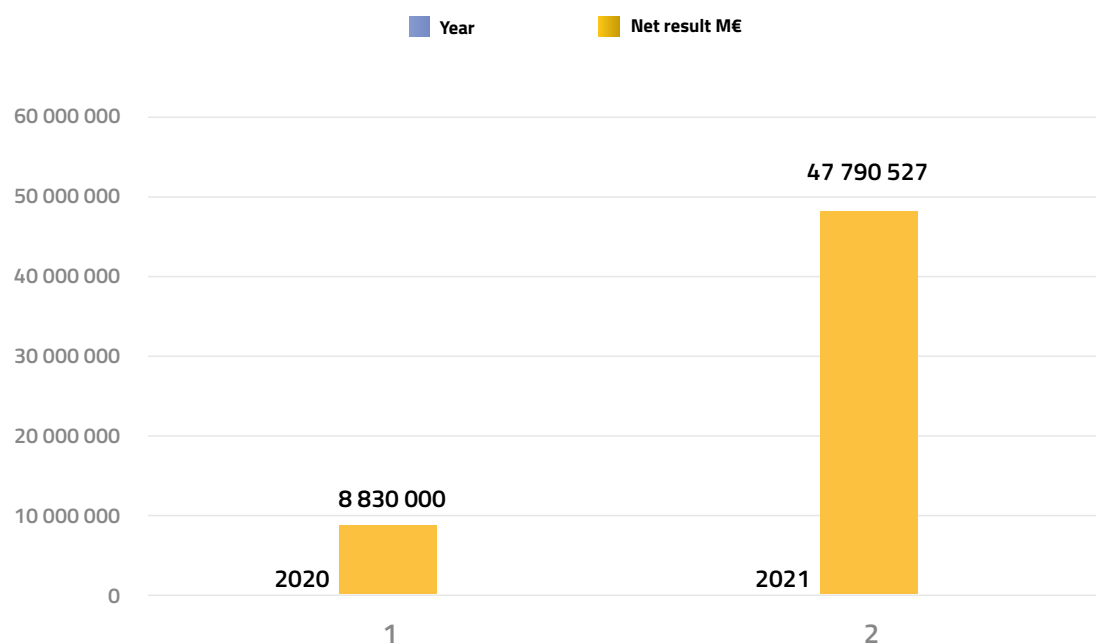
Having been exclusively dedicated to the agro-industry for more than fifty years, the SIPH Group wishes to pursue its development in harmony

with its environment and the people who work there thereby ensuring the longevity of the Group through sustainable and profitable growth

Evolution of turnover (in EUR M) and the Group workforce



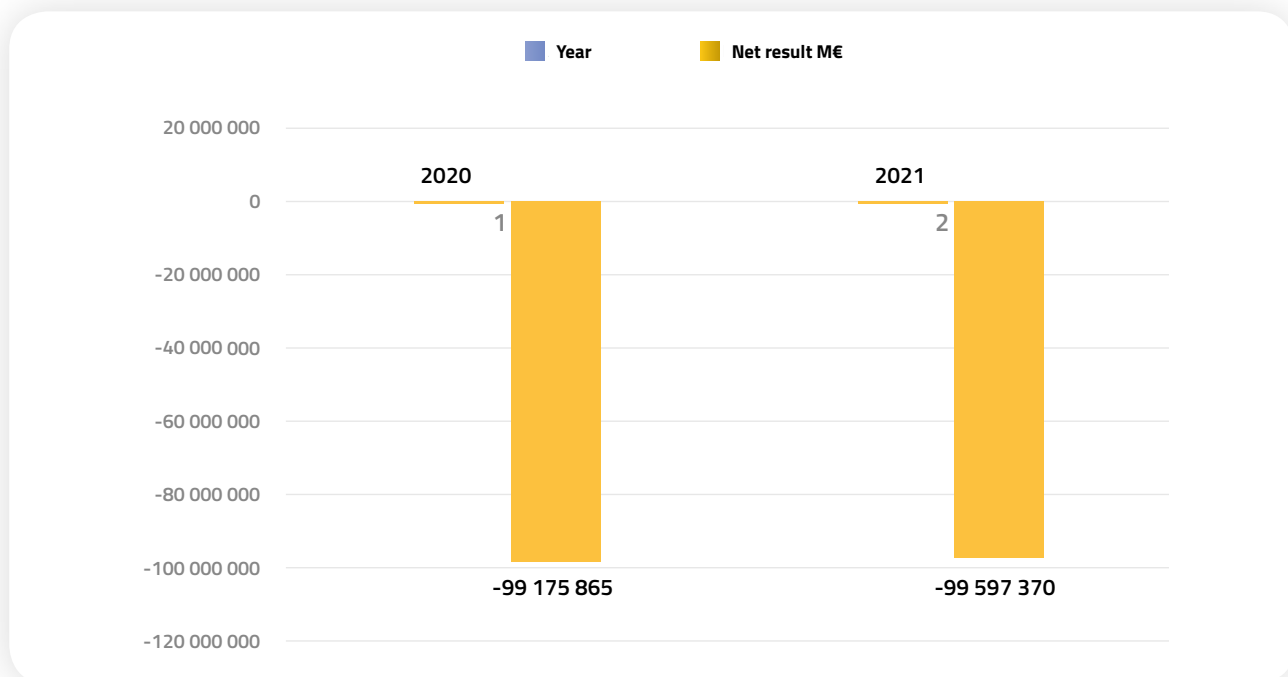
Change to net income (in EUR M)



R&D + licensing expenses

R&D expenditure at the SIPH level amounts to EUR 22 354

Net debt/shareholders' equity (in EUR M)



2.1.1. 201-1 Direct economic value generated and distributed

Consolidated data relating to the direct economic value created, the economic value distributed, and the economic value not distributed by SIPH amounts to: EUR 33 097 861.

2.1.2. 201-2 Financial implications and other risks and opportunities due to climate change

- Current and future climate change may, in the short term, lead to epidemic risks with the new emergence of leaf diseases and pathogens that could affect major, hitherto spared, production areas. Even minor climatic changes can promote the development of these parasites and accentuate an already present fragility.
- The appearance and multiplication of more or less extensive violent cyclonic phenomena can also generate wind-related breakages that locally damage the rubber orchard.
- Over a longer time scale, anticipated changes to the climate will probably modify mapping of areas suitable for rubber cultivation.

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

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

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

With regard to the methods used to manage the climate change-related risks, SIPH implements measures and initiatives to help slow it down. The Group shall also adopt climate change adaptation and mitigation measures. Rubber plantations are "forest areas", fulfilling their role as carbon sinks. For the moment, the costs of the measures taken to manage the risks are not clearly assessed.

2.1.3. 201-3 Defined benefit plan obligations and other retirement plans

SIPH does not currently discuss this matter.

2.1.4. 201-4 Financial assistance received from government

At this stage, SIPH does not compile said information at a Group level.

II.2. GRI 202 : MARKET PRESENCE

2.2.1. 202-1 Ratios of standard entry level wage by gender compared to local minimum wage

To date, this data is not consolidated at a Group level.

naturalised citizens or permanent visa holders) in the same geographic market as the business. The geographic definition of "local" may include the community surrounding operations, a region of a country or even an entire country.

2.2.2. 202-2 Proportion of senior management hired from the local community

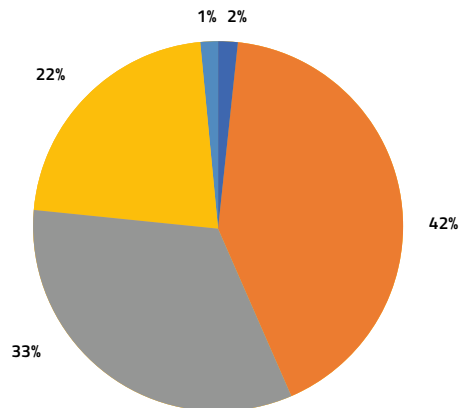
Senior executives recruited from the local community include those who were born or have the legal right to indefinitely reside (such as

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

Proportion of locally hired senior managers (%)

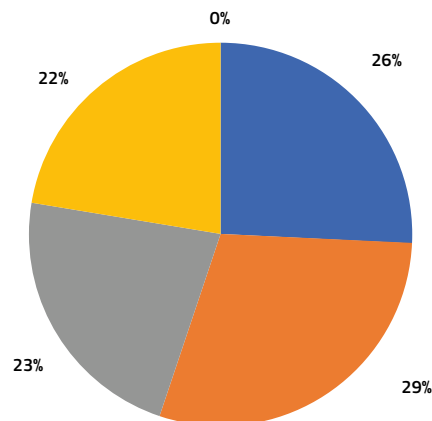
Male

- SIPH
- SAPH
- GREL
- RENL
- CRC



Female

- SIPH
- SAPH
- GREL
- RENL
- CRC



II.3. GRI 203 : INDIRECT ECONOMIC IMPACTS

2.3.1. 203-1 Infrastructure investments and services supported

Investments in infrastructure are characterised under four axes :

- **Education**

Under this axis, the infrastructure projects carried out include the construction of primary schools, housing for teachers and college lecturers, and school canteens. Also, donations of table-benches and various equipment were made.

- **Health**

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

- **Environment**

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

- **Sport and culture**

Several other achievements are made in this area. Namely: the construction (and equipment) of cultural centres/youth centres, the construction of sports infrastructure, and various donations for the communities.

Furthermore, it should be noted that all these infrastructures and sponsorships are carried out across all of the Group's subsidiaries. Furthermore, it should be noted that all these infrastructures and sponsorships are carried out across all of the Group's subsidiaries. Moreover, these infrastructures have a real positive impact on the beneficiary communities. Thus, for the 2020-2021 period, the Group made an overall investment of more than EUR 322 506.

2.3.2. 203-2 Significant indirect economic impacts

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



II.4. GRI 204 : PURCHASING PRACTICES

2.4.1. 204-1 Proportion of spending on local suppliers

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

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

In 2021, the share of raw material purchase expenses from local suppliers was as follows.

2021	Proportion of expenses with local suppliers (MP)				
Subsidiary	SAPH	GREL	RENL	CRC	Total
Production (T DRC)	33 451	19 465	21 082	4 004	78 002
Local purchases (T DRC)	211 683	50 878	767	109	263 437
Total	245 134	70 343	21 850	4113	341 440
% of purchases	86%	72%	3,5%	3%	77%
Expenses (in EUR M)	177 074 107	47 019 629	799 091	-	224 892 827

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



II.5. GRI 205 : **ANTI-CORRUPTION**

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

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

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

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

- A full format for managers and supervisors, and a simplified format for other agents (employees and workers). This approach is intended to simplify the employees and workers' understanding of the Code of Conduct. The objective is, also, to set higher expectations among management staff than among employees when complying with the Code of Conduct.

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

1. A Code of Conduct: The finalisation, in 2018, of the implementation of the Group's Code of Conduct.
2. An internal and external alert system: Already in place in the subsidiaries (provided for in the Code of Conduct), and

the creation of an Ethics Committee, which coordinates the entire system.

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

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

2.5.1. 205-1 Operations assessed for risks related to corruption

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

2.5.2. 205-2 Communication and training on anti-corruption policies and procedures

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

- Definition and implementation of a communication plan on the Code of Conduct:
- SIPH has set out a communication plan

on the Code of Conduct, with various communication media and tools.

- Code of Conduct accessibility:
- Although the Code of Conduct has been physically distributed to Group personnel, an electronic version of this Code is available.
- Training materials adapted to staff categories:
- Code of Conduct training is given to all staff, using materials adapted to said socio-

professional categories and the levels of responsibility of the staff in question. Specific support has been set up for illiterate staff.

2.5.3. 205-3 Confirmed incidents of corruption and actions taken

In 2021, the Ethics Committee has not received any specific case since the last meeting in October 2019.

II.6. GRI 206 : ANTI-COMPETITIVE BEHAVIOUR

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

2.6.1. 206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices

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





GRI 300

ENVIRONMENT



GRI 103 : MANAGERIAL APPROACH

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

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

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

Circular economy

Actions to combat food waste do not constitute a material challenge to our activities. Moreover, mechanisms are implemented in each of the

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

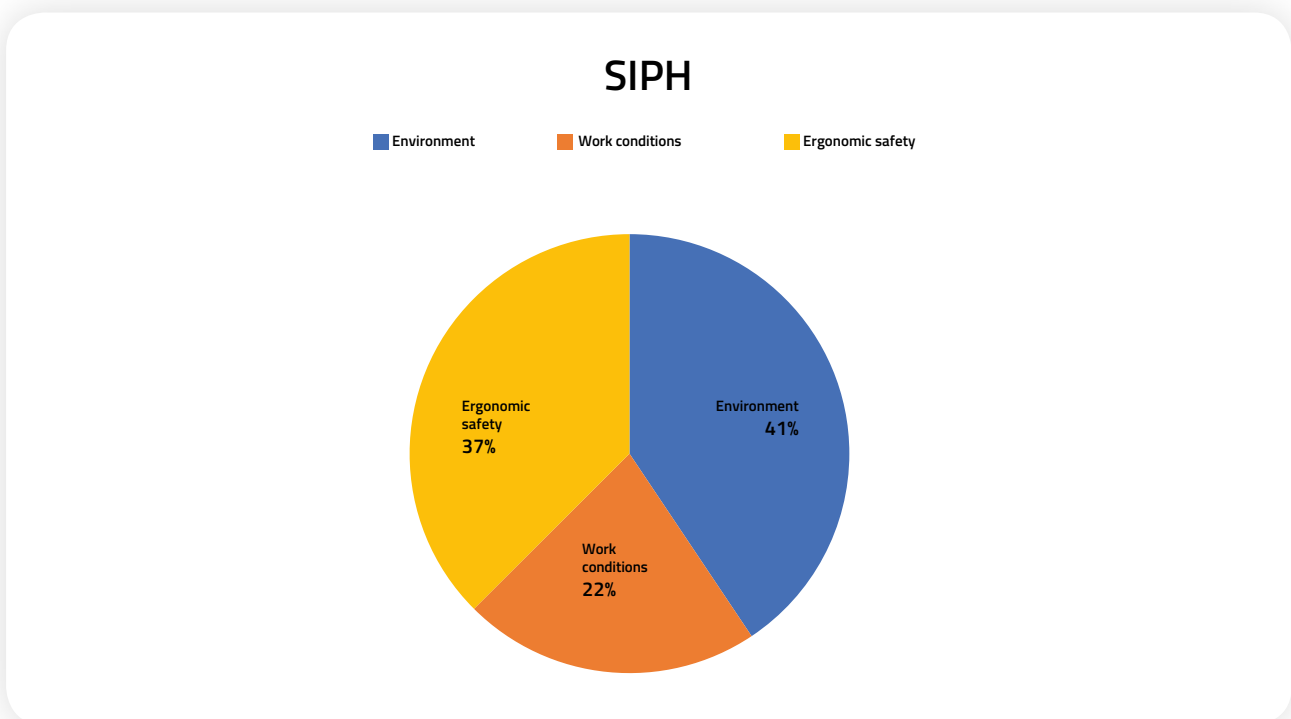
- Non-hazardous waste produced
- Hazardous waste produced
- Non-hazardous waste recovered
- Hazardous waste recovered.

Environmental protection: employee training and information

In order to make teams aware of environmental issues, SIPH shall carry out several actions on its sites. These are focussed on the setting up of a training process for authorisations for workstations subject to environmental and safety regulations, as well as the establishment of welcome and awareness sheets for new recruits, specifying the rules to be observed on environmental and health matters. An HSE section has also been included in the induction programme for new recruits.

Furthermore, the ISO 14001 certification process across all sites leads to training of pilot teams in operational control.

Budget breakdown: safety and ergonomics, environment, working conditions (%)



1. GRI 301: MATERIALS



Minimise losses at all stages of the industrial process

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

3.1.1. 301-1 Materials used by weight or volume

Not all packaging placed on the market is explicitly quantified and broken down by weight or volume.

3.1.2. 301-2 Recycled input materials used

In the industrial process, scrap materials used in the activity are resold or transferred to third

parties for disposal or recycling. However, such recycled materials are no longer returned to the subsidiaries for further use. These packages are mostly soiled during use. Even if they undergo any recycling, can no longer be used in the process.

Under such conditions, it is limiting to calculate a percentage of the recycled materials used.

3.1.3. 301-3 Reclaimed products and their packaging materials

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

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

2. GRI 302 : ENERGY

For a significant period of time, SIPH has been working to reduce its consumption of energy and natural resources by taking action to replace equipment (better efficiency), to raise awareness of eco-gestures, and to optimise air conditioning.

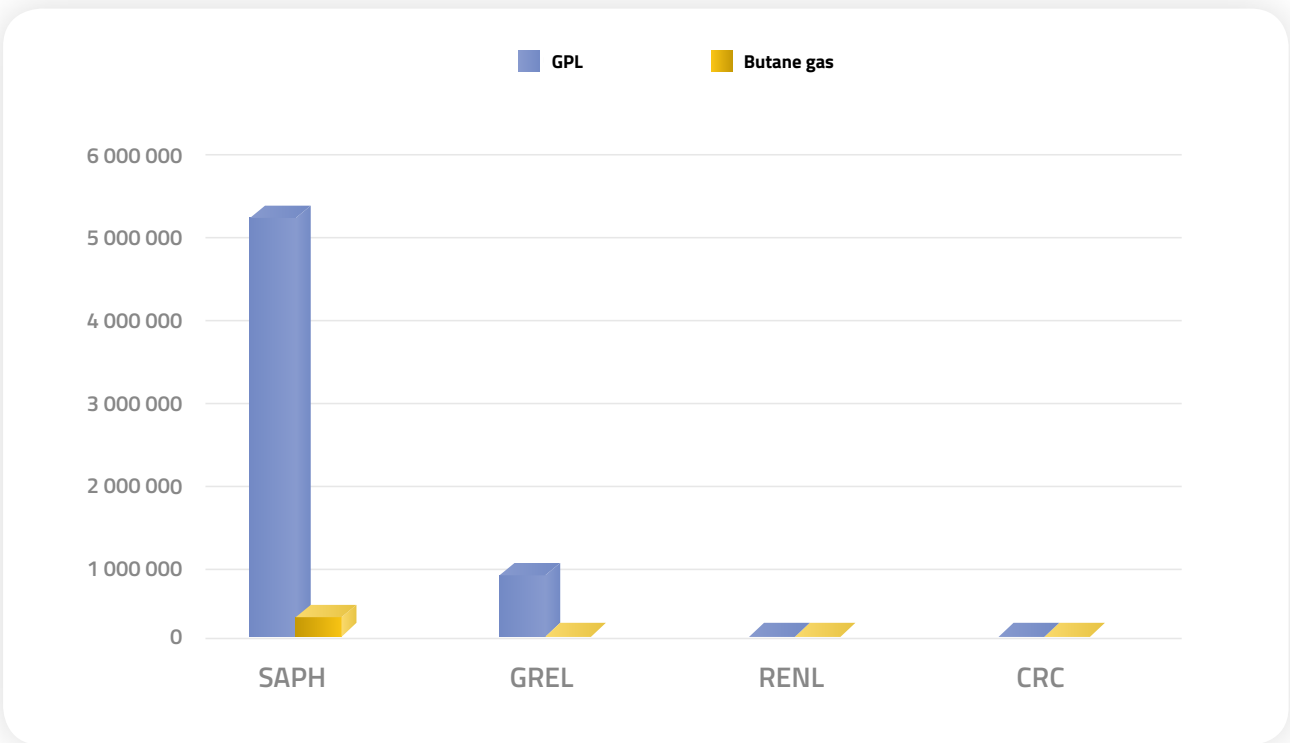
These actions are now taken into account in the design of new facilities and pursuant to precise specifications. In addition, consumption indicators are put in place to monitor them for better control of energy expenditure. Compared to an identical volume of activity, electricity purchased from the national grid in 2020-2021 increases by 9% at a Group level (to the detriment of electricity

produced by generators).

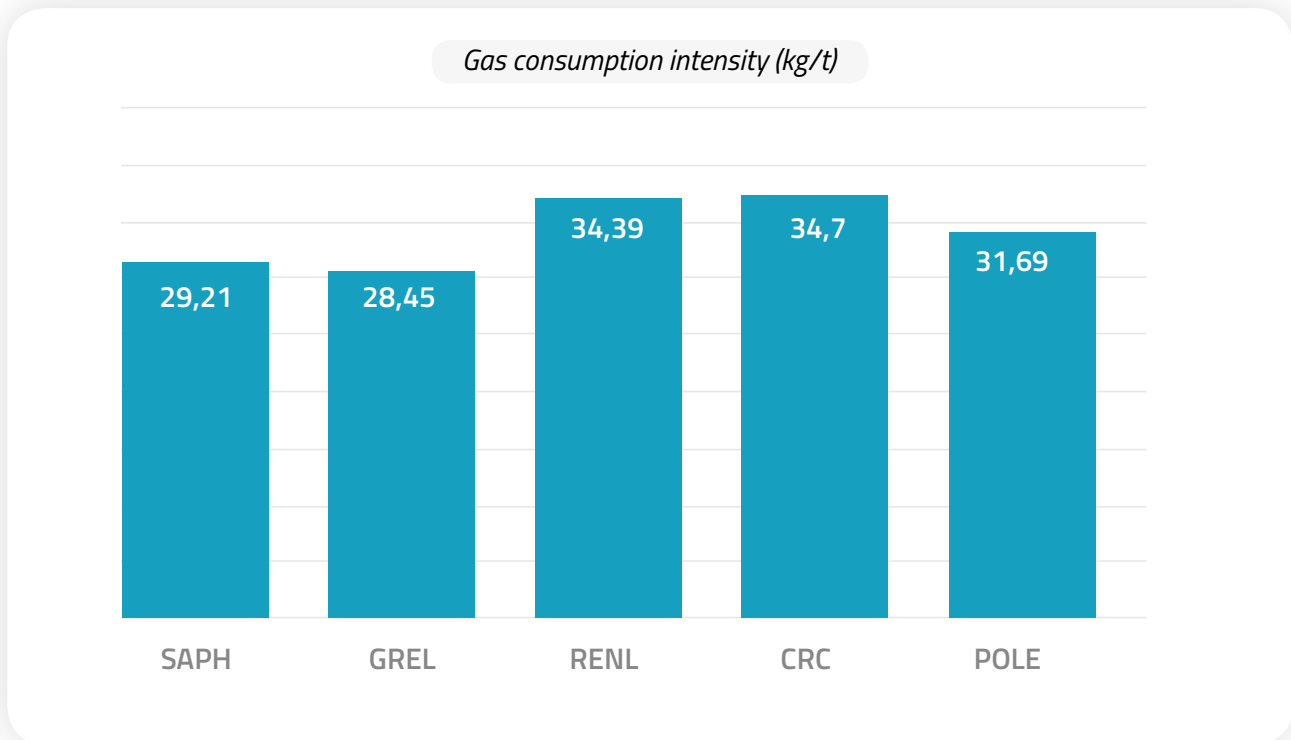
3.2.1. 302-1 Energy consumption within the organisation

9 227 503 kg of gas were consumed over the entire environmental scope in 2021. This amount is broken down in the table below. Gas consumption remained almost stable last year. Just as with gas consumption, 64 699 944 kWh of electricity was consumed, representing a 9% increase compared to 2020.

Gas consumption

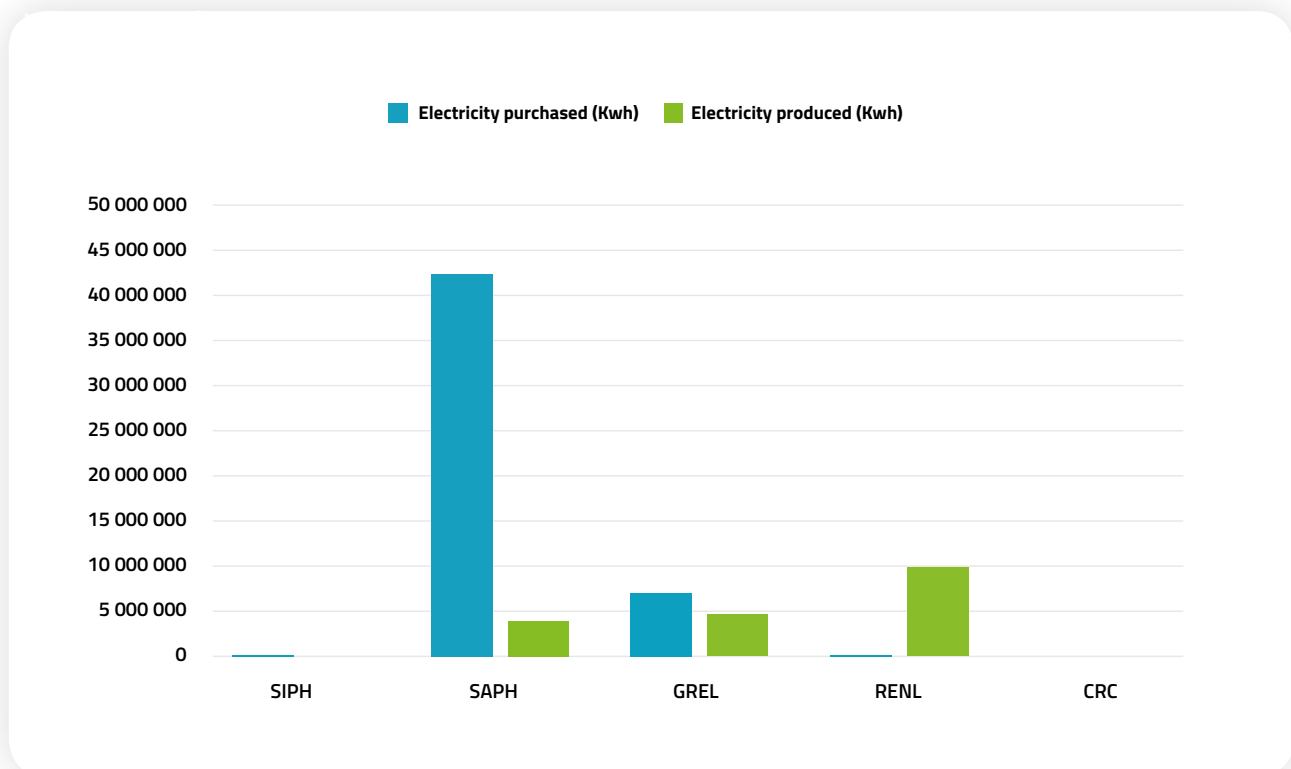


Gas consumption intensity



Nb: the gas consumption target at a Group level is 32 kg/t, hence a saving of 0.31 kg/t.

Electricity



3.2.2. 302-2 Energy consumption outside of the organisation

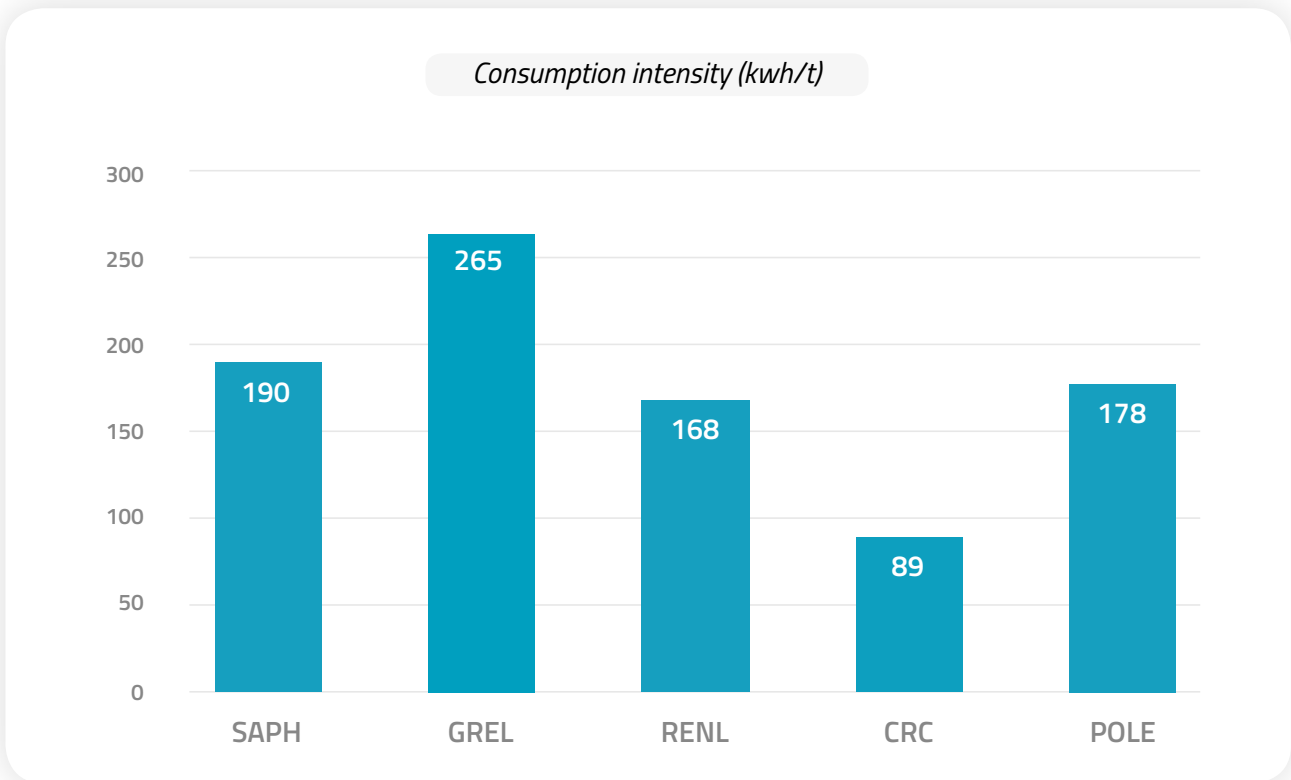
SIPH does not report on this data.

tonne of rubber in our factories. This ratio only includes energy consumption in the organisation. This ratio takes into account the energy consumed by our agricultural activity but not that consumed by the growers for the raw material that we buy.

3.2.3. 302-3 Energy intensity

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

Hence ratios that are difficult to compare between entities that do not have the same PI/PV ratio.



NB: The Group consumes an average of 178 kWh to produce one tonne of rubber.

There is a peak at GREL. The Group target being set at 180 kWh/t, the Group obtains a margin of progress of 2 kWh.

3.2.4. 302-4 Reduction of energy consumption

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

302-5 Reduction in energy requirements of products and services

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

3. GRI 303 : WATER

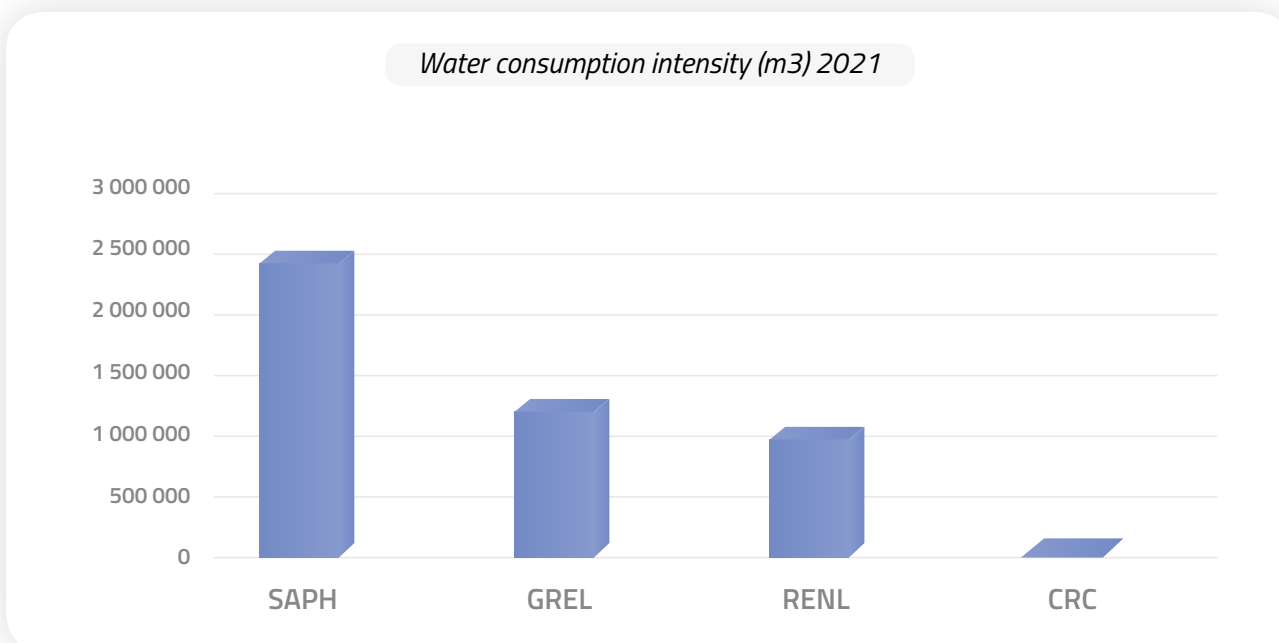


For many years, SIPH has been striving to reduce water consumption for an equivalent volume of activity by implementing recycling into the industrial process. Thus, methods of recycling used at most SIPH Group factories include reusing the process water from the last basins for pre-washing cup bottoms. The reduction in water consumption 2020-2021 is -8% .

3.3.1. 303-1 Water consumption by source

The volume of water consumed over the entire environmental area in 2021 was 4 871 414 m³ - a decrease of -8% compared to 2020. This regression is mainly linked to savings regarding the irrigation of nurseries and good rainfall.

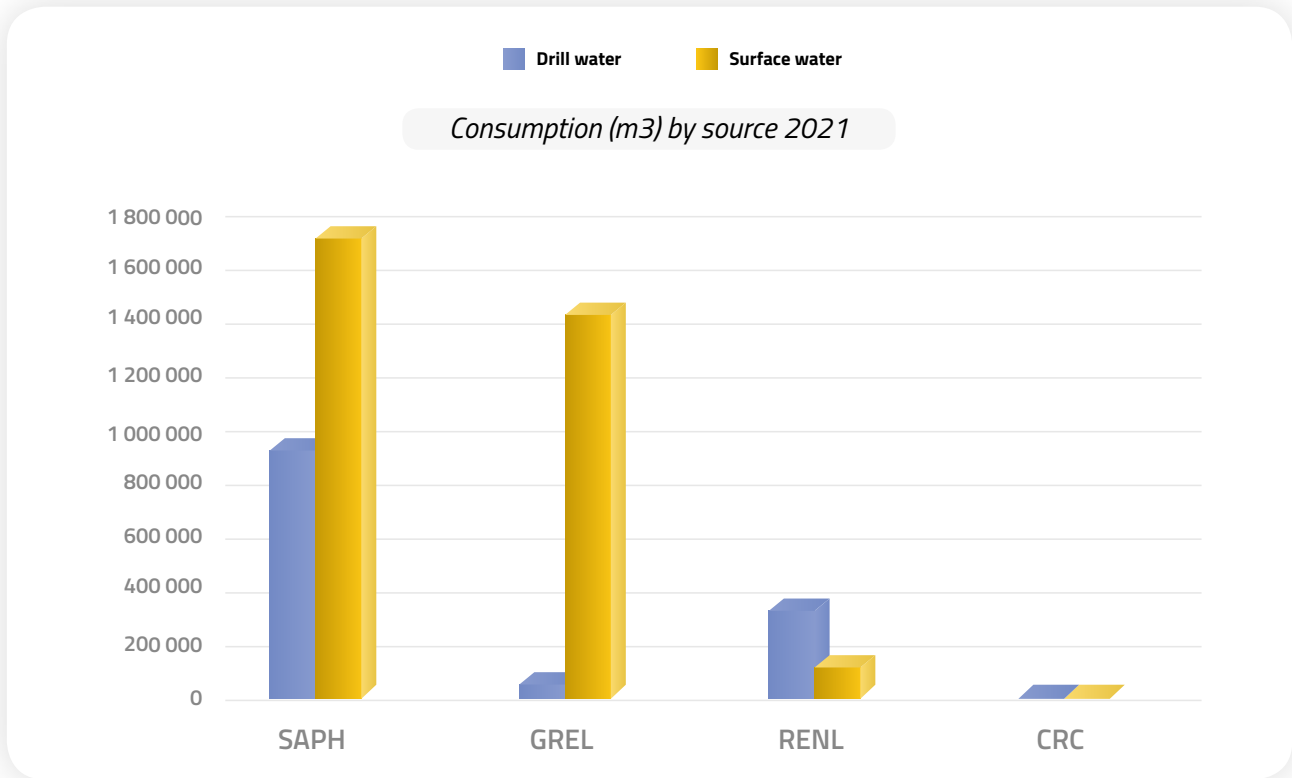
Water consumption per subsidiary (m³)



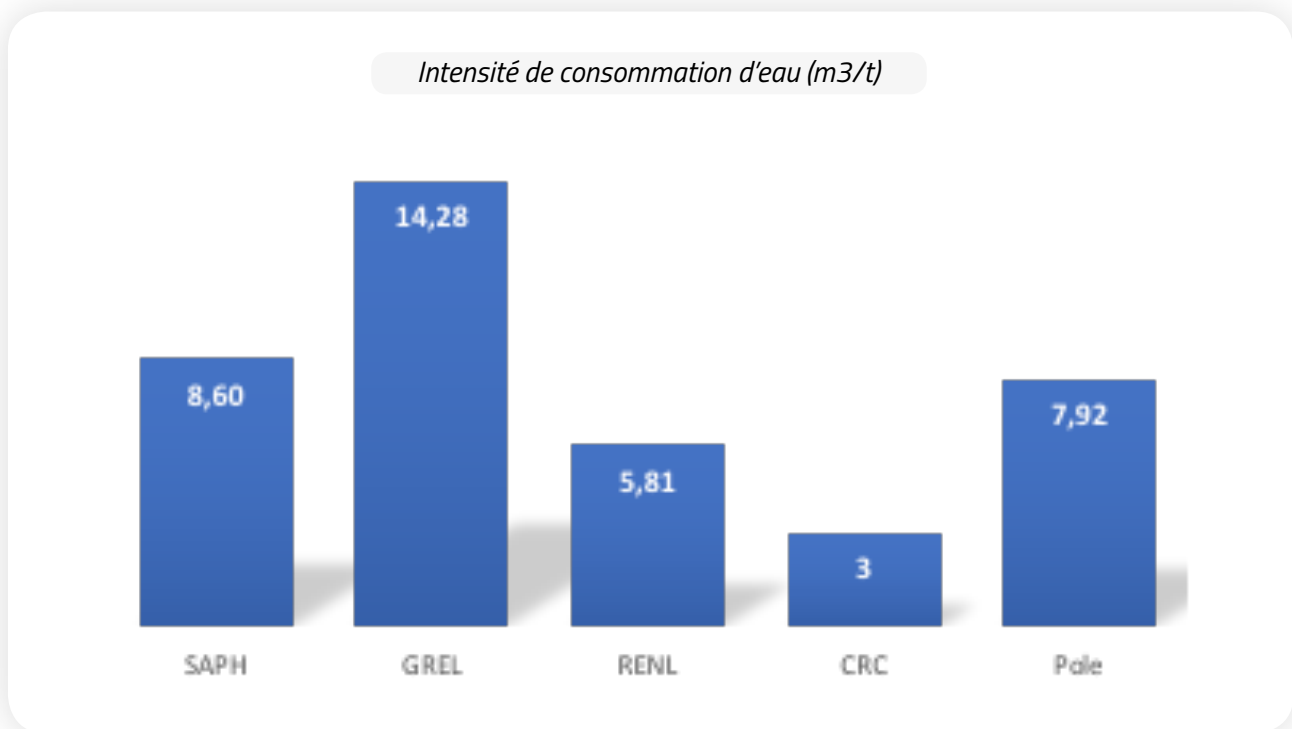
Two water sources are used for the irrigation activities at nurseries and plantations. The affected water source is surface water, with **3 277 504 m³** in 2021 compared to **1 687 266 m³** of surface

water withdrawal at a Group level in 2020. The graph below shows the distribution of collections by source and by subsidiary:

Water consumption intensity



Water consumption intensity



NB: The Group consumes an average of 7.9 m3/t with a target of 8 m3/t.

3.3.2. 303-2 Water source strongly impacted by water withdrawal

The water withdrawals carried out in the Group are of such a nature as not to significantly affect the water sources, which meet the following criteria :

- Withdrawals from bodies of water considered by experts to be particularly vulnerable due to their size, function or status, and recognised as rare, threatened or endangered systems or necessary for the survival of a plant or animal species in danger
- Any collection in a wetland listed by the Ramsar Convention or in any other

conservation area designated as such at the national or international level, regardless of the collection rate

- • Water source identified as having a high biodiversity value (species diversity and endemism or the total number of protected species)
- • Water source identified as having a high value or importance to local communities and indigenous communities.

3.3.3. 303-3 Water recycling and reuse

SIPH does not have consolidated data on this subject.



4. GRI 304 : BIODIVERSITY

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

- 3.4.1. 304-1 Operational sites owned, leased, managed in, or adjacent
- 3.4.2. to, protected areas and areas of high biodiversity value outside protected areas

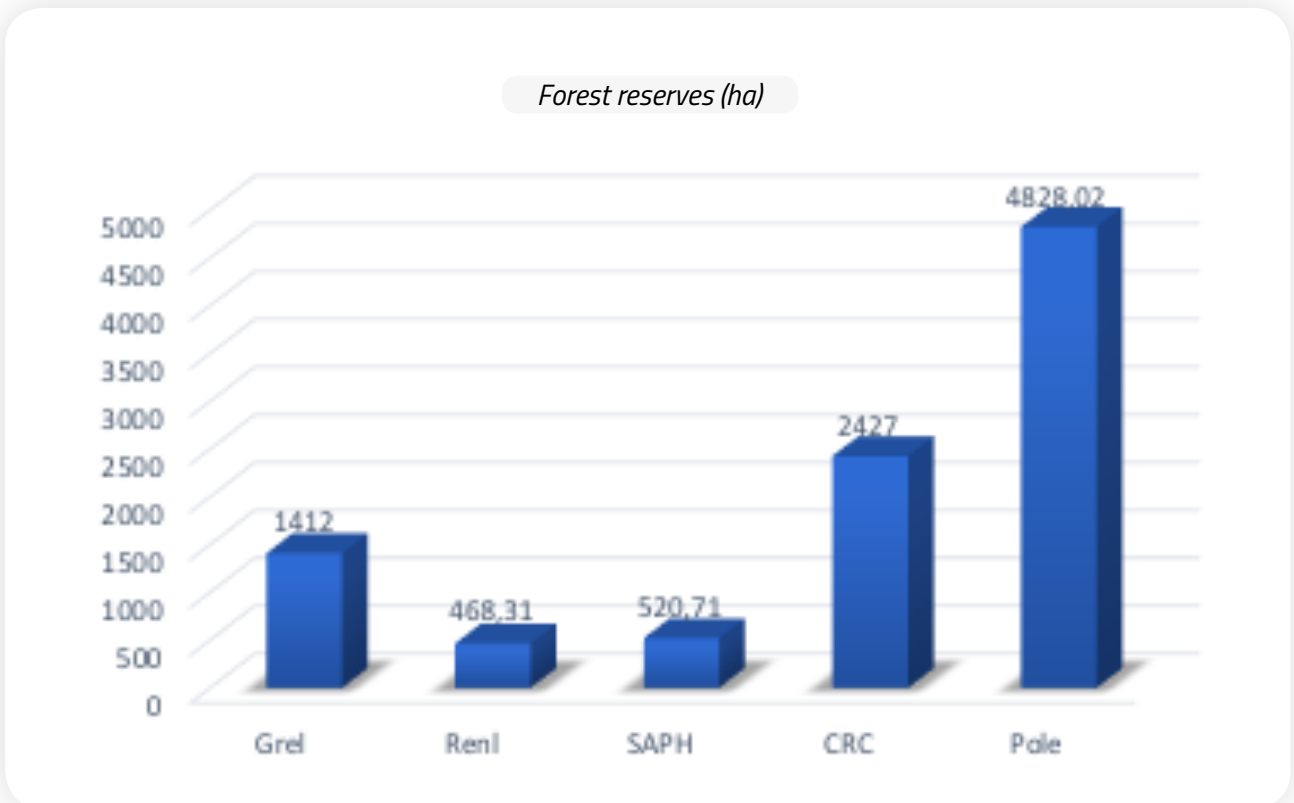
The SIPH Group shall develop its on-site activities that have been the subject of concession agreements with the authorities of the countries in which it operates. These concession agreements gave rise to long-term leases, with terms ranging from 50 to 99 years. All facilities and biological assets are the property of SIPH entities. Alongside this, there are concession rents established with landowning families or communities.

Following High Conservation Value (HCV) and High Carbon Stock (HCS) studies, more than 4,828.02 ha of areas have been preserved, spread over all the Group’s subsidiaries, specifically in Liberia.

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



Areas preserved within our concessions



3.4.3. 304-2 Significant impacts of activities, products, and services on biodiversity

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

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

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

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

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

Odour management



Plants are designed and operated in such a way as to limit the generation of odours. Together with the International Center for Agronomic Research for Development (CIRAD), GREL hosted, from 2011 to 2013 for EUR 30,000, research work on the mechanisms of odour formation (the study of microorganisms present in latex, serum and coagulates). This work also aimed to test

treatments or storage methods that would prevent their development and would be able to reduce the olfactory impact in the vicinity of rubber factories.

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

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

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

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

- the construction of changing rooms for phytosanitary applicators;
- the development of areas for the preparation and mixing of products;
- the construction of lagoon basins in order to recover wastewater, treat it before recycling it or releasing it into the natural environment.

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

3.4.4. 304-3 Habitats protected or restored

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

3.4.5. 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations

Following the faunal and floristic studies of the Awudua concession to GREL, the species of conservation interest recorded on the IUCN Red List of Threatened Species (2018) included a single mammal (tree pangolin; phataginus tricuspis; vulnerable), which is also protected in Appendix II of CITES along with the Nile monitor (varanus niloticus).

The African civet (Civettictis civetta) is also protected as per Appendix III of CITES. Recorded species of special conservation importance were birds from the Ardeidae (egrets) and Accipitridae (birds of prey) families.

Again, all the primates recorded (Lowe’s Monkey, Cercopithecus lowei; Potto, Perodicticus potto) and Demidoff’s Galago (Galagoides demidoff), and a large number of raptor birds of the Accipitridae family in the plantation, such as the long-crested eagle (Lophaetus occipitalis), black-winged hawk (Accipiter melanoleucus), African goshawk (accipiter tachiro), the black kite (milvus migrans) and the African hobby (falco cuvierii), are protected under the laws and regulations of CITES and the Ghana Wildlife Division.

The presence of these species of conservation concern, as with all the reserves in the Group, requires a concerted effort to conserve and protect biodiversity to maintain the balance of ecosystem functions. To do this, the following actions are carried out:

- the erection of road signs for sensitisation in the concessions and around the reserves;
- a native tree and shrub species planting initiative to include seeds and fruit species;
- the clear marking of boundaries;
- the prohibition of opening routes in the reserves;
- access restrictions and patrols.

3.4.6. Deforestation monitoring (deforestation recorded from 2000 to 2020)

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

reports every two weeks.

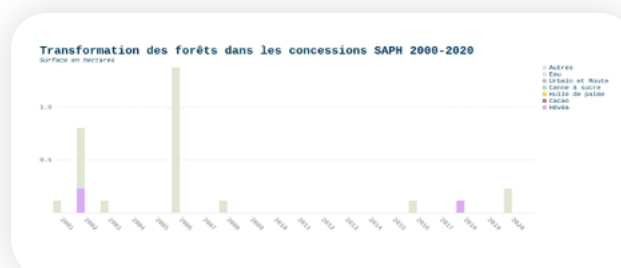
Satelligence provides an overview of land cover in the Group’s area of interest in Côte d’Ivoire and Liberia. This area includes the regions where the Group is present and sources natural rubber and others (palm, sugar cane). In addition to land cover, Satelligence assessed historical deforestation in the area of interest from 2000 to 2020.

Since 2000, historical deforestation rates in general are low for these areas of operation and supply of SIFCA and SIPH. This indicates a general downward trend in deforestation in Côte d’Ivoire since 2000. The observed deforestation is mainly located in the buffer regions of concessions and farms.

History of SAPH deforestation (deforestation recorded from 2000 to 2021)

Category	Transformed area (ha)
Other	2.6
Water	0.0
Urban and road	0.0
Sugar cane	0.0
Palm oil	0.0
Cocoa	0.0
Rubber tree	0.3
Total	3.0

Total area of SAPH concessions: **32 383 ha**



3.4.7. A zero-deforestation commitment

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

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

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

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

In historically degraded preservation areas, we intend to encourage forest regrowth and in extreme cases, restoration activities to enhance identified conservation values. For the 2020-2021 period, the Group did not record any deforestation in its operational sites.

5. GRI 305 : EMISSIONS

Direct and indirect greenhouse gas emissions (scope 1 and 2) correspond to emissions related to the consumption of different energies - in this case, gas, electricity and hydrocarbons. On all the industrial sites, all of these emissions represent **86 113 tonnes** of equivalent CO₂. These emissions are stable and balanced compared to the 2020 emissions.

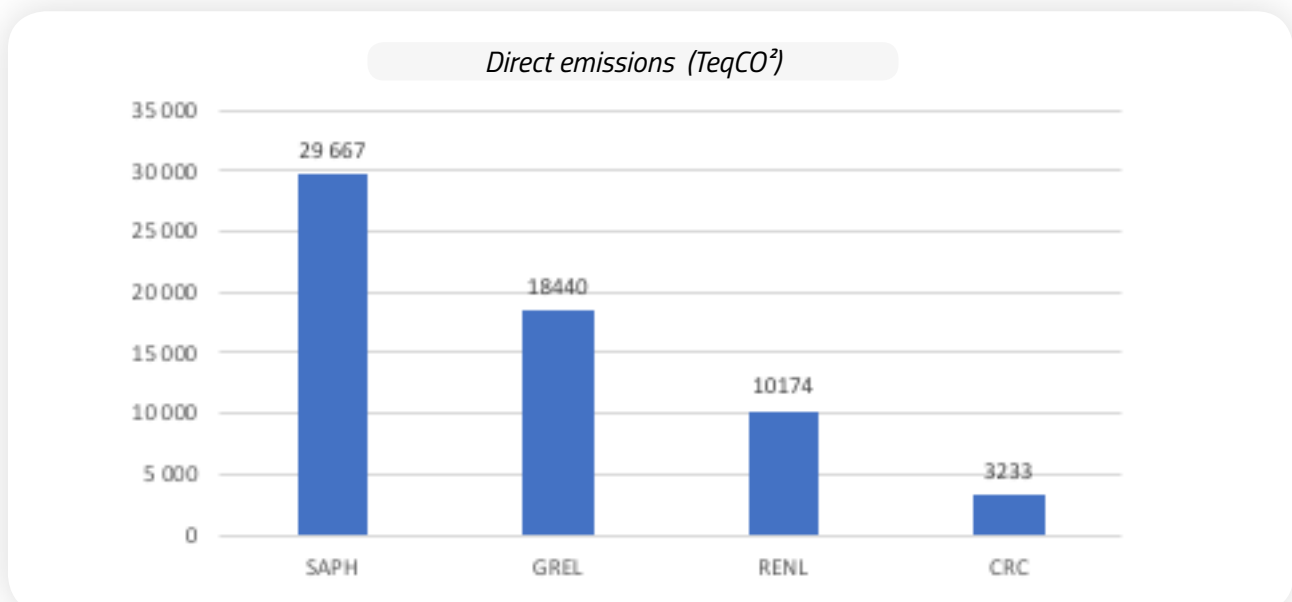
Methodology for calculating greenhouse gas (GHG) emissions

The GHG calculation methodology derives its source from the following:

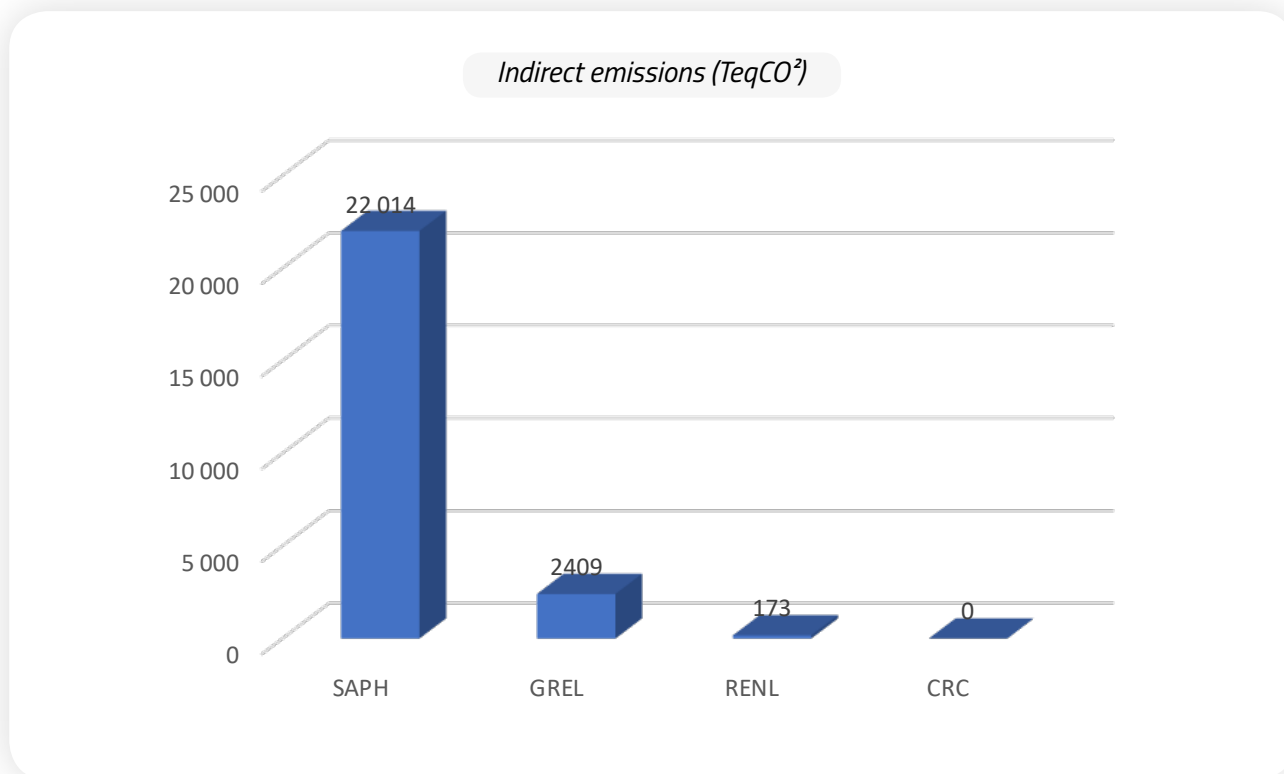
- World Resources Institute. Greenhouse Gas Protocol: 'GHG Protocol'. Product life cycle accounting and reporting standard v.3.27
- World Resources Institute. Greenhouse Gas Protocol: 'GHG Protocol' Agriculture Guidance v.1.75.

3.5.1. 305-1 Direct GHG emissions (scope 1)

GHG: Energy-related emissions



3.5.2. 305-2 Indirect GHG emissions (scope 2)



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

SIPH does not currently discuss this matter.

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

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

- collaborative tools limiting travel (videoconferencing system in most subsidiaries, shared spaces, instant messaging; the TEAMS meeting tool);
- communication tools de-materialising internal and external exchanges (workflow, PDA, FTP platform);
- IT infrastructures reducing the material resources required (virtualisation of servers, SAP ERP, automation).

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

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

3.5.3. 305-3 Other indirect GHG emissions (scope 3)

SIPH does not currently discuss this matter.

Greenhouse gases: emissions related to the transport provided (equivalent tonnes of CO₂)

SIPH does not currently discuss this matter.

Total emissions (tonnes of CO₂)

Total emissions during the reporting period amount to 86 113 TeqCO₂.

Total emissions (TeqCO²)

3.5.4. 305-4 GHG intensity emissions

The intensity of greenhouse gas emissions is the ratio between direct and indirect greenhouse gas emissions (scope 1 and 2) and production of one tonne of rubber. It amounts to 0.283 TeqCo² per tonne of rubber processed, i.e. a decrease of -2.4% compared to the previous reporting year.

Intensity of direct and indirect greenhouse gas emissions (tonnes of CO₂/kF)

This data is not available at the time of writing this report.

3.5.5. 305-5 Reduction of GHG emissions

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

3.5.6. 305-6 Emissions of ozone-depleting substances (ODS)

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

3.5.7. 305-7 Emissions of nitrogen oxide (NO_x), sulphur oxide (SO_x) and other significant air emissions

By the nature of its activity and the energies used, SIPH generates low NO_x emissions (linked to the boiler rooms supplied with natural gas on the production sites equipped with them) and no significant SO_x emissions. Following measurements carried out in 2020 by the subsidiaries and the emission factors provided by the control bodies, the quantities of NO_x emitted by all the sites covered by this report are deemed insignificant. Over the entire scope, the other possible emissions, in particular the VOC emissions linked to the activity, are also deemed insignificant.

3.5.8. Sustainable tapping practices

The rubber tree has an economic lifespan which is estimated according to the varieties and tapping frequency. To guarantee this lifespan, SIPH is committed to sustainable tapping practices. To do this, the following actions are carried out:

- Tapping is strictly practised on mature trees.
- **Consumption of bark** : it must be sufficient to release the laticiferous vessels from their coagulated latex plugs and allow the latex

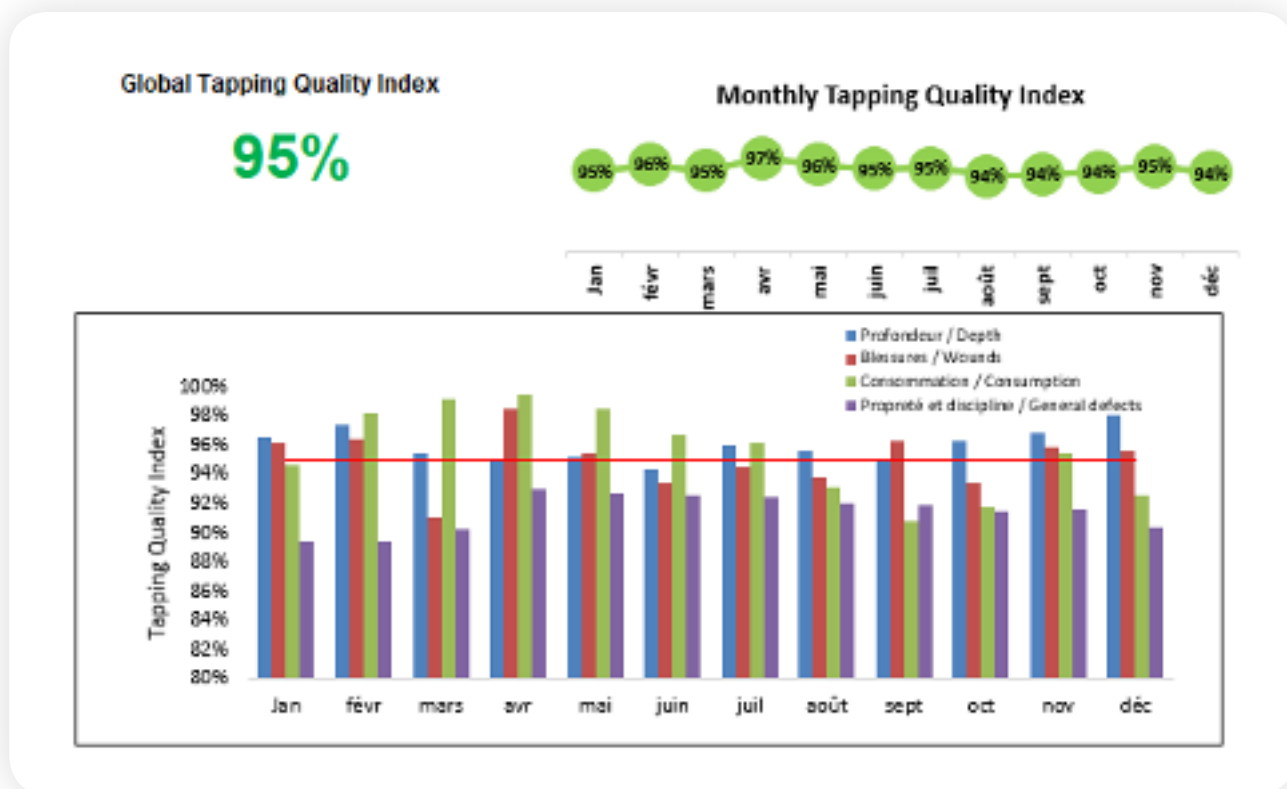
which has regenerated in the bark to flow from the previous tapping. Therefore, the thickness of the chip corresponding to a kerf depends on the interval between the kerfs (the "kerf frequency"). Nevertheless, one should not consume too much bark for fear of reducing the useful life of the tree.

- **The tapping depth :** it must be sufficient to cut the maximum number of laticiferous vessels, but not too deep so as not to touch the cambium which regenerates the cells of the bark. If the cambium is affected, it will not

reconstitute a new bark, causing a wound prejudicial to the feeding of the next tapped areas, as well as a possible return to the same bark after ten years of regeneration.

- **Damages:** these are the consequence of excessive tapping and must be avoided. We specifically learn to correct the trajectory of the knife blade to avoid enlarging the wound as soon as possible.

Sustainable tapping tests



3.5.9. Fire management

For the dry season, fire prevention measures are put in place and adapted to each plantation depending on the context. There is real expertise

on the plantations regarding fire management, and said risk is limited to the loss of a few hectares episodically.

In 2021, SIPH recorded the following cases :

Subsidiary	Number of fires	Area (ha) affected	Number of trees affected
SAPH	6	-	1346
GREL	6	-	1535
RENL	6	2,5	1001
CRC	-	-	-

6. GRI 306 : EFFLUENT AND WASTE

Water discharges are directly linked to the activity of each of the subsidiaries. Mainly, they are the consequence of the regulatory constraints of the agro-industry. Given the nature of the activities of SIPH's industrial sites, the main pollutant discharged into industrial water is COD (chemical oxygen demand).

At each of the industrial sites, there are two different types of waste: ordinary industrial waste and hazardous industrial waste. At each of the industrial sites, there are two different types of waste: ordinary industrial waste and hazardous industrial waste.

Improve source sorting of non-hazardous industrial waste and reduce its volume

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

3.6.1. 306-1 Water discharge by quality and destination

In the context of this standard, a «spill of water» refers to the discharge of effluent during the reporting period. This effluent can discharge into groundwater, surface water, sewers leading to waterways, oceans, lakes, wetlands, treatment facilities and groundwater, either :

- through a specific discharge point (source point);
- on land, in a disseminated or non-specific way (diffuse source);
- in the form of wastewater, which the organisation then evacuates by truck.

SIPH does not currently discuss this matter

Waste water discharged (m3)

Data not available at time of the report

Quantities of COD discharged (tonnes)

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

Improvement of the physico-chemical parameters

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

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

This plan includes the training of the people in charge, to guarantee the ability of the actors to detect and correct equipment malfunctions. Specific attention shall be paid to the cleaning of the basins to improve their efficiency. This plan will be implemented in 2021 and 2022.



Subsidiaries Designation	Subsidiaries				2021	2020	Variation 2021 / 2020
	SAPH	GREL	RENL	CRC	Weighted average	Weighted average	
5,5 < pH < 8,5	7,03	7,33	6,64	6,43	6,86	7,22	- 5%
MES =< 50 mg/l	275,18	69,33	225,17	87,25	164,23	148,71	10%
DCO =< 300mg/l	241,02	207,08	46	525,42	295,96	295,96	- 14%
DBO5 =< 100mg/l	60,29	26,75	38,33	205,08	82,61	84,14	- 2%
DCO / DBO5 =< 4	4,0	7,7	1,20	2,56	3,09	3,52	- 0,12

3.6.2. 306-2 Waste by type and disposal method

The total weight of hazardous waste, broken down into the following disposal methods where applicable:

- Reuse
- Recycling
- Composting
- Recovery, including energy recovery
- Incineration
- Deep well injection
- Landfill
- On-site storage

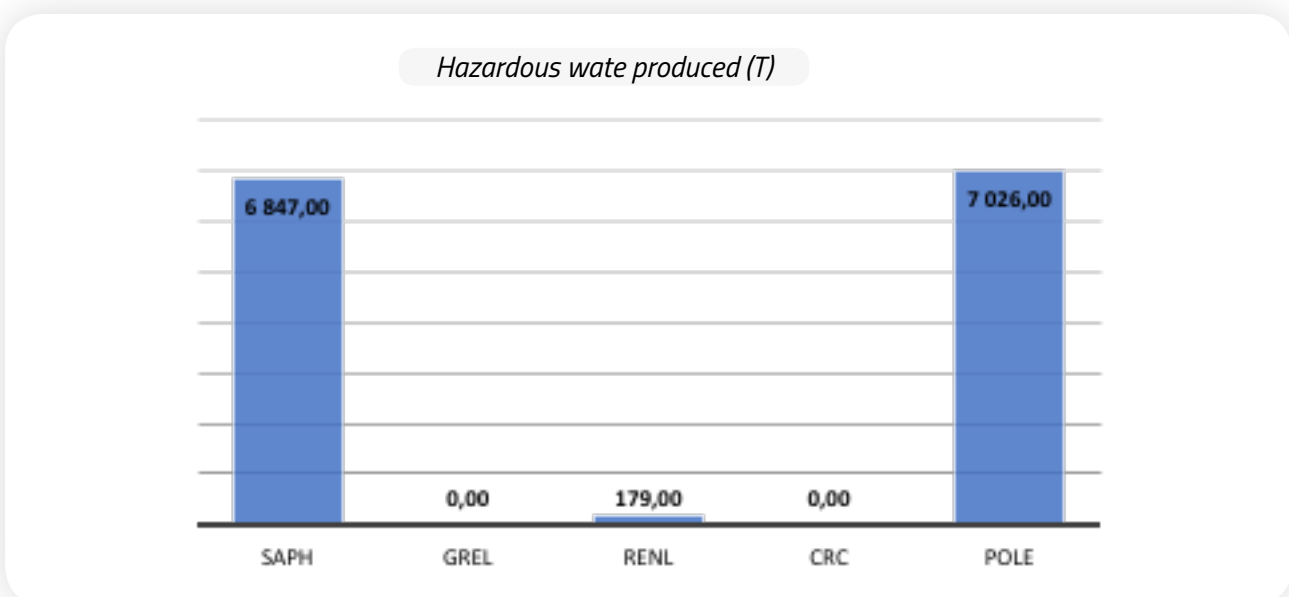
- Reuse
- Recycling
- Composting
- Recovery, including energy recovery
- Incineration
- Deep well injection
- Landfill
- On-site storage

Control the volumes of hazardous industrial waste

The hazardous waste produced is stored for those who cannot find disposal channels. At this stage, the volumes are not exactly quantified (except at SAPH).

The total weight of non-hazardous waste, with the breakdown according to the following disposal methods, if applicable :

Hazardous industrial waste (tonnes)



3.6.3. 306-3 Significant spills

No significant spills occurred at any of the Group's sites in 2021.

3.6.4. 306-4 Transport of hazardous waste

None of the industrial sites producing hazardous waste supports their transport. This is carried out in accordance with local requirements by specialised companies in charge of their destruction.

Chemical products

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

- **Reduction** des doses herbicides sur cultures, of herbicide doses on crops, taking stock of consumption and surfaces treated (crops

and nurseries to be analysed separately), implementation of new standards, verification of proper implementation, calculation of the gain. Thus, SIPH had set itself the 2021 objective for reducing maintenance pesticides by 20% compared to the volume consumed in 2020. The effective decrease during 2021 compared to 2020 is -34%.

- **Construction** of the reasoned spraying project on nurseries. Research work on the optimisation of fertilizer inputs based on soil analyses has begun within the framework of studies financed by a group linked to the l'Institut Français du Caoutchouc (French Rubber Institute), which links SIPH with other plantation companies (SOCFIN, MICHELIN).

Consumption of chemical products 2021(total active material (kg))

Total active material (kg)	GREL	RENL	SAPH	CRC	2021	2020	2021/2020 Variation
Fertiliser	19, 43	-	1044,37	1 666,40	2730,20	-	0
Fungicide	3 712	3340	893	78	8023	11 605	-31,3%
Herbicide	13979	10 997	13 645	2 856	41 477	63 144	-34,31%
Insecticide					0	0	
Grand Total	17691	14337	14539	2933	49500	74750	-34%

3.6.5. 306-5 Water bodies affected by water discharges and/or run-off

No significant spills occurred at any of the Group's sites. Furthermore, no body of water was affected in 2021..



7. GRI 307 : ENVIRONMENTAL COMPLIANCE

At each of the industrial sites, a person is in charge of the environment - this mission is even a full-time role. As part of these missions, environmental regulatory assessments are carried out on an ongoing basis with regard to local regulations and Group policies. In addition to these permanent responsibilities, internal and external controls and audits are carried out regularly at each of

the industrial sites.

307-1 Non-compliance with environmental laws and regulations

In 2021, for all Group sites, no damages were paid to third parties.

8. SUPPLIER ENVIRONMENTAL ASSESSMENT

There is no formal assessment of supplier's environmental practices during calls for tenders.

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

To do this, the Supplier must:

1. Commit to corporate **governance** d'entreprise and **integrity**
 - Comply with the national laws that govern its activities and comply with contractual obligations.
2. Guarantee the **QUALITY** of the goods and services provided
 - Meet the quality and safety standards required by SAPH, regulatory requirements and applicable laws.
 - As far as possible and on request, provide traceability of the raw material throughout the supply chain.
3. Respect **SOCIALES** standards in operations.
 - The use of child labour is strictly prohibited. Forced labour is prohibited (ILO Convention No. 138 & 182)
 - Create an inclusive environment that avoids all forms of discrimination, sexual harassment, intimidation, violence and/or threats.
 - Recognise the rights of workers to form unions or other associations.
 - Provide fair wages and benefits in
4. Respect **THE ENVIRONMENT**
 - Provide a safe and hygienic working and accommodation environment.
 - Prevent accidents and related injuries by reducing occupational hazards in the work environment.
 - Encourage gender equality and equal access to work.
5. Conduct business in a manner that respects its stakeholders.
 - Respect all the laws and regulations in force relating to environmental protection.
 - Avoid contamination or pollution of sources.
 - Professionally manage application of agrochemicals and not use those that are not approved.
 - Reduce, recover or reuse waste where possible.
6. Respect and enforce the Code of Conduct.
 - Do not participate in or benefit from unlawful forced resettlements.
 - Locally employ and source goods and services whenever possible.
 - Prevent and adequately address any impact of activities on the health and safety of surrounding communities.
6. Respect and enforce the Code of Conduct.
 - Make suppliers and subcontractors aware of said code and its significance.
 - Communicate the contents of this code to their employees.
 - Immediately inform SIPH of all matters incompatible with the principles of the Code

When requested, **answer the questionnaires to assess compliance with this code.**

3.6.6. 308-1 New suppliers screened using environmental criteria

See 308.

3.6.7. 308-2 Negative environmental impacts on the supply chain and actions

The natural rubber industry, as well as civil society, require a sustainable and transparent supply chain. Rubberway offers itself as an innovative mobile application to assess social and environmental risks throughout the natural rubber supply chain. This statistical approach highlights the challenges and areas for improvement of social and environmental practices. The tool proposes actions aimed at improving the sustainability of the supply chain.

Close to 8 355 small planters, including 5 141 at SAPH, 3 143 at GREL and 71 at RENL were assessed on environmental practices.

No significant negative environmental impacts have been identified. The SIPH Group - together with other entities from the SIPH Group - has, however, set up satellite monitoring of forest areas likely to be deforested, in Côte d'Ivoire and Liberia in particular. The goal is to immediately identify deforestation activity in order to be able to intervene to stop them. This will allow the Group to guarantee, in the future, that the products purchased from growers do not come from recently deforested areas.

Ultimately, the real and potential environmental impacts identified on the supply chain are, therefore, under control.





GRI 400
SOCIAL



GRI 103 : MANAGEMENT APPROACH

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

Group policy on health and safety conditions

Our health and safety policy is deployed at Group level through our commitment to provide

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

Moreover, we are seeking to formalise our occupational health and safety management system, hence our ambition to have all of our operational sites certified ISO 45001 v 2018 by 2025.

Site/subsidiary	ISO 45001 V 2018	Coverage rate (%)
Bongo	Certification (2022)	19%
Bettié	Diagnostic audit (2022) Certification (2023)	13%
Rapides Grah	Diagnostic audit (2022) Certification (2023)	25%
Toupah	Certified (2021) Monitoring audit (2022)	21%
Yacoli	Diagnostic audit (2022) Certification (2023)	6%
GREL	SMI certified	34%
RENL	SMI certified (2022)	27%

NB: the coverage rate is obtained according to the following calculation: $\text{Site workforce} / \text{Subsidiary workforce} \times 100$

Or $(\text{Subsidiary workforce} / \text{Group workforce}) \times 100$

Review of the agreements signed on with staff representatives

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

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

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

Measure and improve well-being in the workplace

To assess the level of satisfaction of its employees, SIPH regularly carries out surveys on the social climate prevailing within its entities, through a

social barometer, the last of which dates from 2018.

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

Moreover, SAPH has set up a supplementary pension for its managerial staff and supervisors via a collective insurance contract called «Supplementary retirement savings». The amount of the contributions shall be assumed up to one-third by the employee and two-thirds by the employer. The contributed amount shall be returned to the worker after five years spent with the Group.

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



1. GRI 401 : EMPLOYMENT

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

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

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

4.1.1. 401-1 New employee hires and employee turnover

Newly hired employees (%/age group/gender/region)

This data was not available at the time of compiling this report. SIPH is working on extending the scope of reporting in the coming years by gradually integrating these themes.

Staff turnover rate (%/age group/gender/region)

Information not consolidated, at a Group level, to date.

4.1.2. 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees.

This practice currently concerns one professional category and some subsidiaries.

- Health insurance covers executive workers and their dependants at 100% and supervisors at 80%.
- A supplementary pension shall be granted to executives and supervisors.
- An annual performance bonus, known as variable compensation, is granted to managers and supervisors.

- Parental leave
- Coverage for handicap and invalidity by the national social security fund, due to the employee's contribution.

4.1.3. 401-3 Parental leave

Employees entitled to parental leave shall be those employees covered by the organisation's policies, agreements or contracts that mention the right to parental leave.

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

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

Application of the legislation shall vary according to interpretation by public authorities, employers and employees. Many women may be deterred from taking leave due to certain employer practices that affect their job security, remuneration and career development. Many men are not encouraged to take the leave they are entitled to.

However, gender equality in terms of maternity and paternity leave and other leave entitlements may lead to improved recruitment and retention of qualified employees. It may also increase employee motivation and productivity. Use of paternity leave can reveal the extent to which an organisation encourages fathers to take this leave. The fact that men exercise their leave rights has positive impacts on women who can then take this leave, without compromising their career development.

2. GRI 402 : **LABOUR/MANAGEMENT RELATIONS**

4.2.1. 402-1 **Minimum notice periods regarding operational changes**

In the event of operational changes, a memo may be circulated to inform the staff concerned and the practical arrangements to be made. The notice period will depend on the condition of the premises and the nature of the work to be carried out.



3. GRI 403 : OCCUPATIONAL HEALTH AND SAFETY

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

SIPH recorded two fatal journey-related accidents in 2021. We must continue to be extra vigilant. Our commitment must be renewed every day by each of our employees, starting with the example set by our managers. We must constantly seek to improve our operational control when faced with an emergency situation.

However, the trend remains positive. The annual frequency rate stands at 1.74 points compared to 3.12 points in 2020. The severity rate also improved with 0.03 points in 2021, compared to 0.07 in 2020.

3.3.1. 403-1 Worker representation on health and safety committees involving both workers and management

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

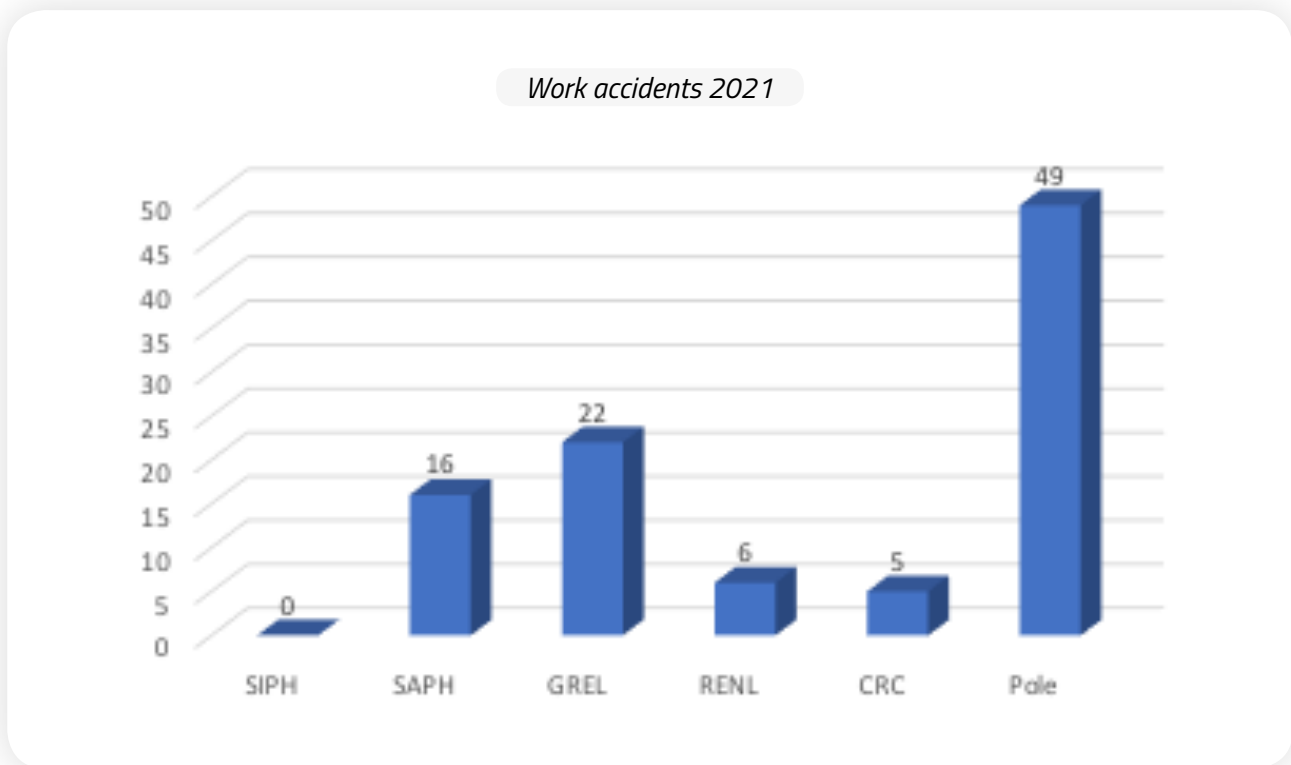
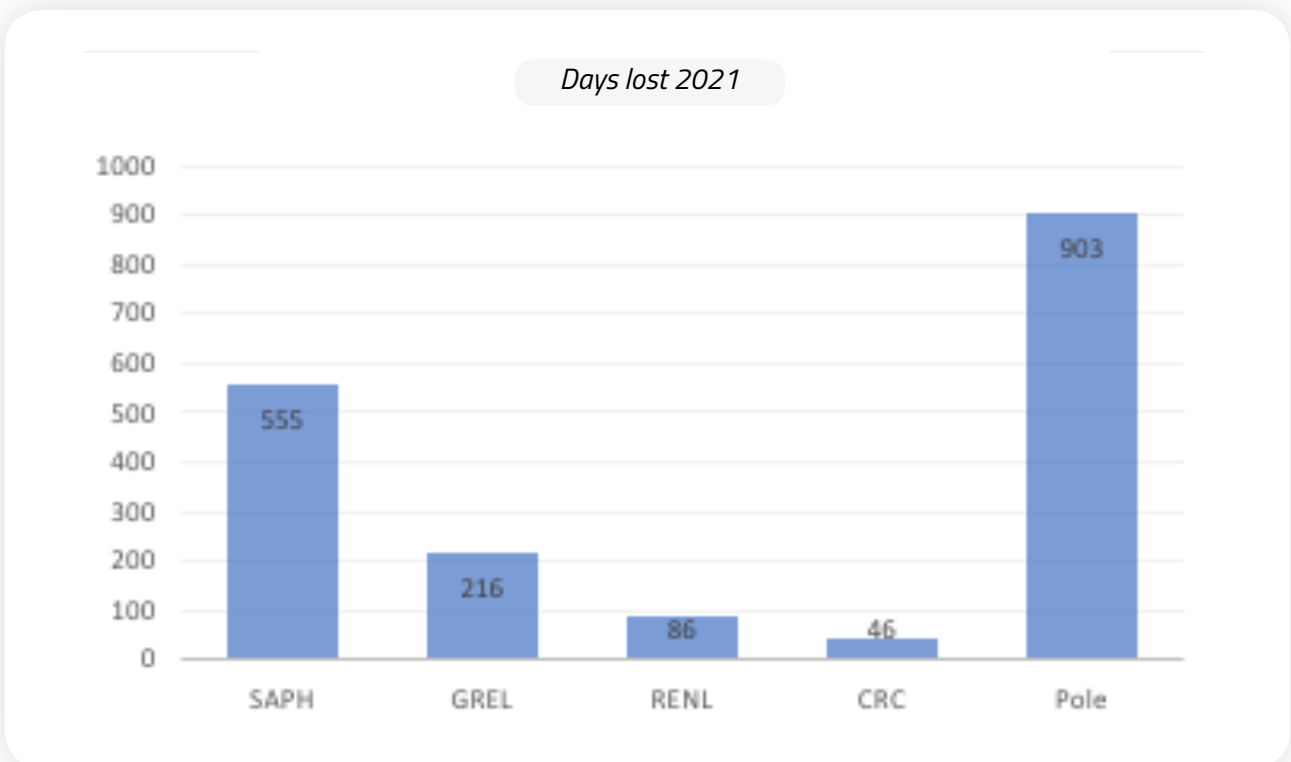
3.3.2. 403-2 Types of work-related accidents, and accident rate, occupational diseases, days lost, absenteeism and number of fatal accidents

The definition of an occupational accident used is standardised across the Group. It is based on the notion of a “work accident with lost time”. The days lost or absent are counted the day after the accident and in days actually worked or calendar days. The severity rate used is also based on the ILO convention and is defined as the number of days lost as a result of workplace accidents resulting in at least one day off work divided by the number of hours worked multiplied by a thousand.

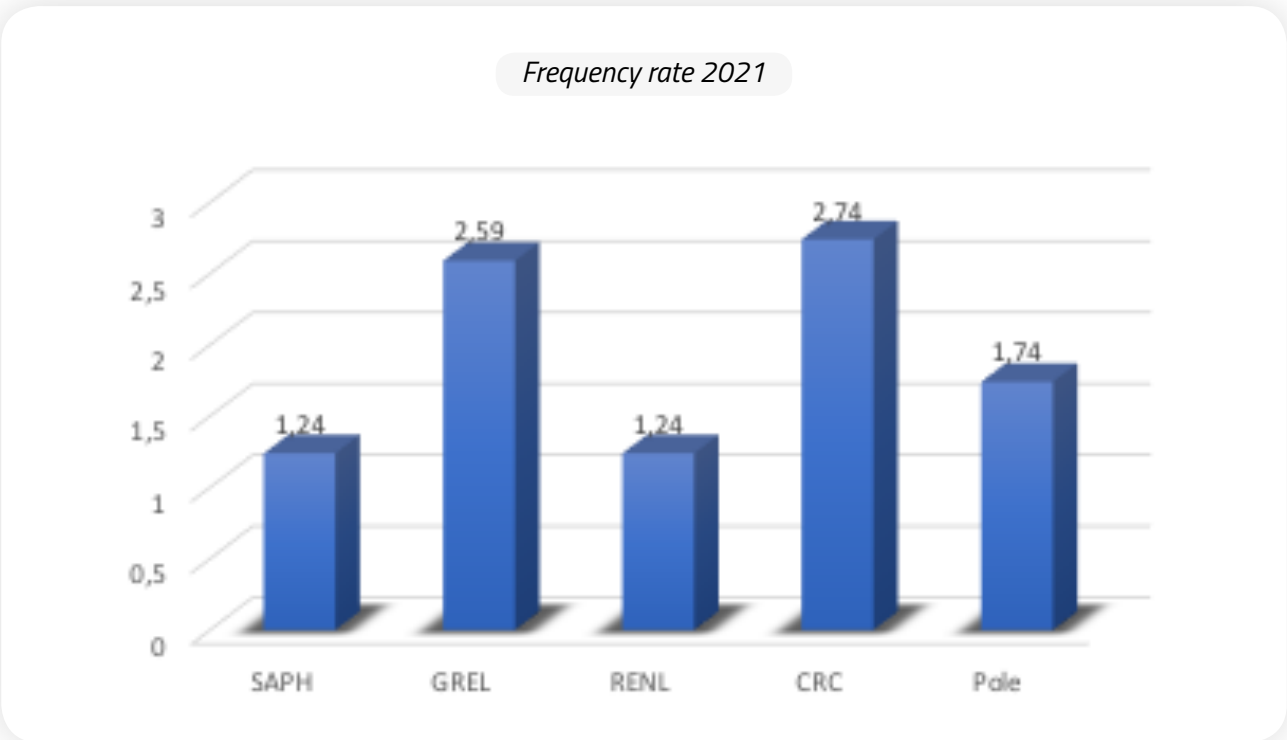


$$TF = \frac{\text{Number of accidents with stoppage} \times 1\,000\,000}{\text{Number of hours worked}}$$

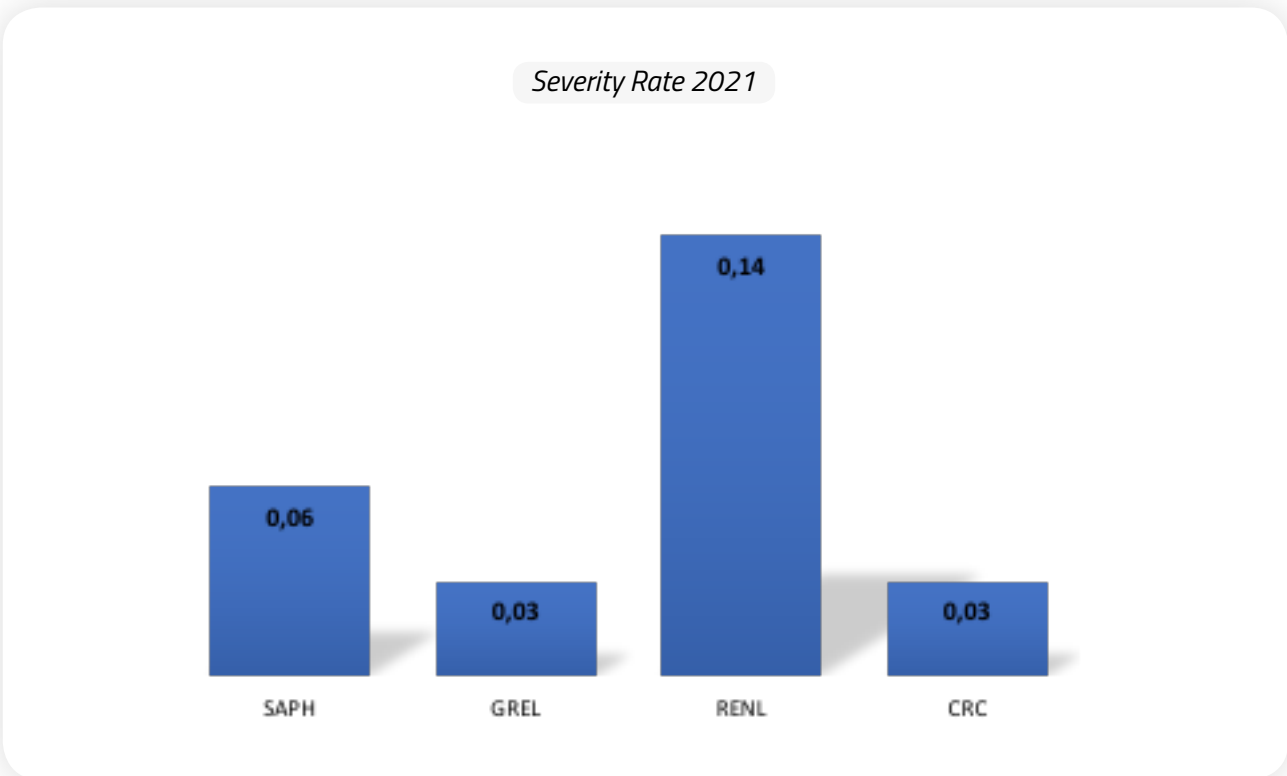
$$TG = \frac{\text{Number of lost days} \times 1\,000}{\text{Number of hours worked}}$$

Work accidents (number)*Days lost (number)*

Work accident frequency rate



Severity rate



Occupational diseases

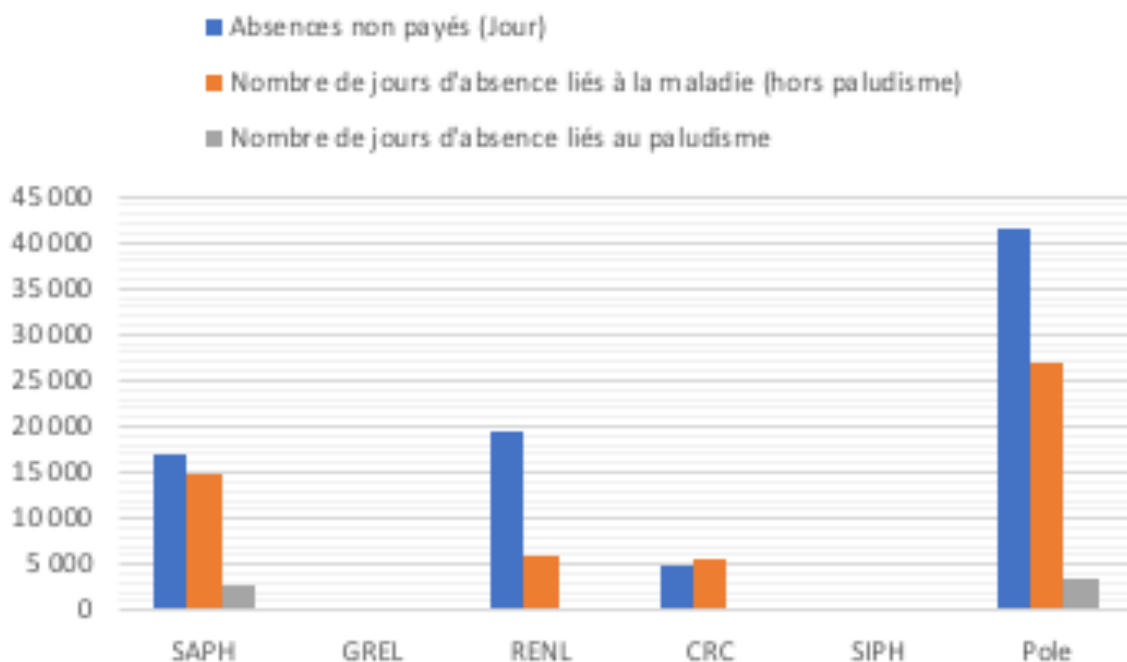
In the Côte d'Ivoire, the list of occupational diseases recognised by the social security body (the Caisse Nationale de Prévoyance Sociale) currently accounts for 45 tables. Of all these tables of compensable occupational diseases (MPI), only 7 tables cover the Group's activity. In the other Group subsidiaries, an identical system of compensation exists.

- **Table No. 4:** Occupational diseases caused by Benzene, etc. (fuel, laboratory reagents);
- **Table No. 7 :** Occupational tetanus (agricultural and industrial work exposing workers to tetanus bacillus)
- **Table No. 40 :** Diseases caused by tubercle bacillus (care workers);
- **Table No. 42 :** Hearing loss caused by lesional noises (sawyers, production workers, switchboard operator, mechanical workshops);
- **Table No. 43 :** Occupational diseases caused by wood (sawyers);
- **Table No. 44 :** : Periarticular disorders caused by certain work gestures and postures (culture, factory);

- **Table No. 45 :** Chronic affections of the lumbar spine caused through manual handling of heavy loads (culture, factory, health services). Preventive measures (awareness, systematic annual visits, monitoring of the working environment, protective equipment, etc.); implementation and periodic monitoring by the occupational health services (with occupational doctors across all sites) and safety charges intended to maintain good working conditions. To date, we are not aware of any occupational disease registered and recognised by the National Social Insurance Fund (CNPS), for SAPH in Côte d'Ivoire and other types of social security in the countries of establishment covering the Group's activities.

Total absenteeism rate (%)

The absenteeism rate is based on the number of days of absence suffered (in other words, excluding authorised absences) compared to the total number of working days initially planned for the workforce present throughout the year.



Deaths (number)

The Group recorded 2 fatal accidents during the reporting period.

To date, 7 tables out of the 45 cover the Group's activities. However, the Group has not recorded any cases of workers at risk of occupational disease.

3.3.3. 403-3 Workers with a high incidence rate and risk of occupational diseases

Occupational disease can be the consequence of hardship at work. To do this, occupational risk assessments of the workstation are regularly carried out. A workstation risk map is drawn up and protective measures implemented to protect and improve the working conditions of workers.

3.3.4. 403-4 Health and safety issues subject to formal agreements with unions

In all countries where the Group operates, provisions are made in collective bargaining agreements. Those chapters relating to the health and safety of workers are taken into account in the collective bargaining agreements signed with the unions.

4. GRI 404 : TRAINING AND EDUCATION

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

programme has been rolled out, into which staff are integrated.

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

3.4.1. 404-1 Average number of training hours per year, per employee

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

Designation	2021
Total training hours	228 723
Number of trained employees	9632
Total number of training hours afforded to men	189 509
Total number of training hours afforded to women	39 214
The SIPH Group Workforce	9640
Average number of hours of training/year/employee	23,72

3.4.2. 404-2 Programs for upgrading employee skills and transition assistance programs

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

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

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

As environmental protection is a clearly defined issue, all of SIPH's subsidiaries have registered in an ISO 14001 (2015 version) certification process. Therefore, the GREL, RENL, Bongo (SAPH) sites have already obtained their certification and the process is underway for the other sites. To carry out this process, many training courses have been carried out on the environmental management system.

3.4.3. 404-3 Percentage of employees receiving regular performance and career development reviews

76% of employees amongst the Group's managers and supervisors category benefit from, at least, an annual interview aimed at assessing yearly performance and the mastery of the position (business behavioural skills). The 23% corresponding to executives have another type of annual assessment. This interview is also an opportunity to talk about objectives for the following year, as well as development needs.



5. GRI 405 : DIVERSITY AND EQUAL OPPORTUNITY

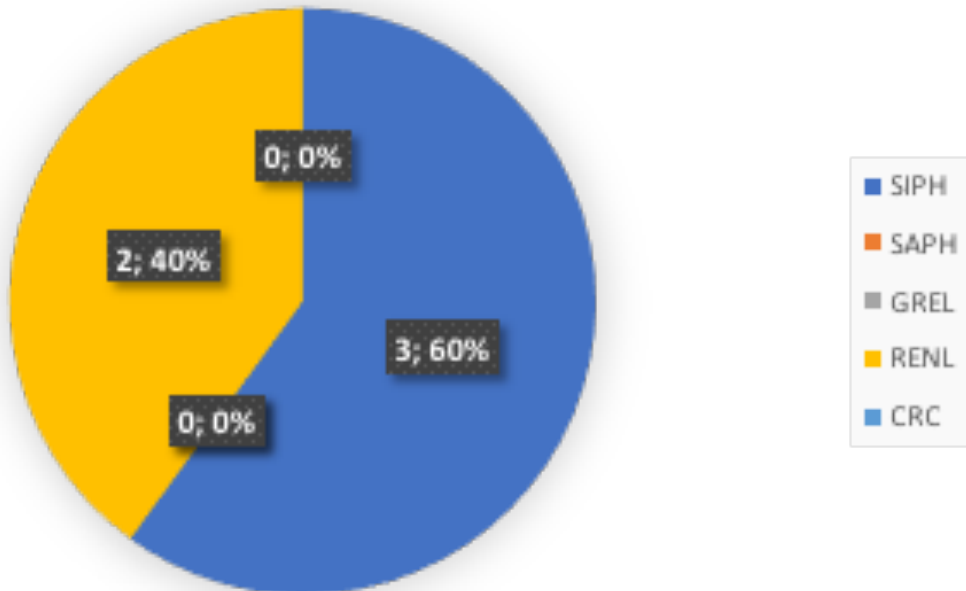
4.5.1. 405-1 Diversity of governance bodies and employees

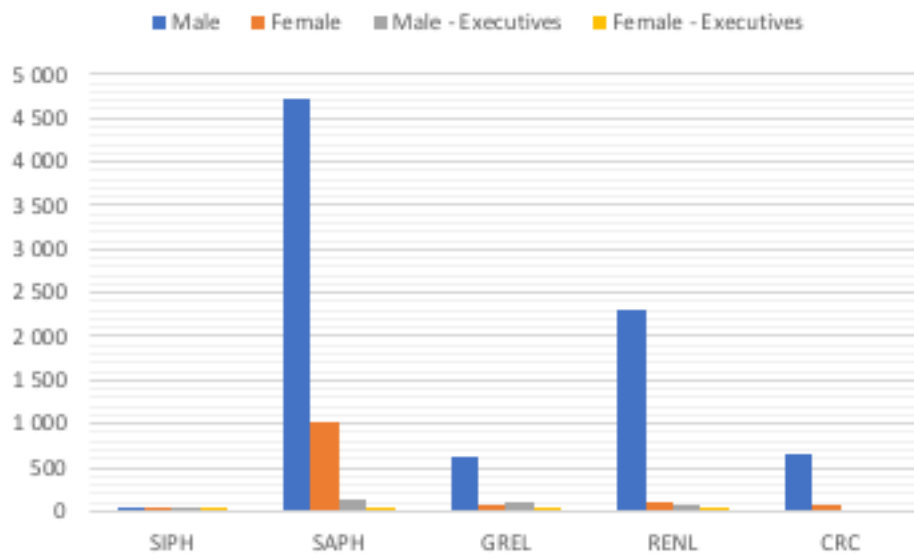
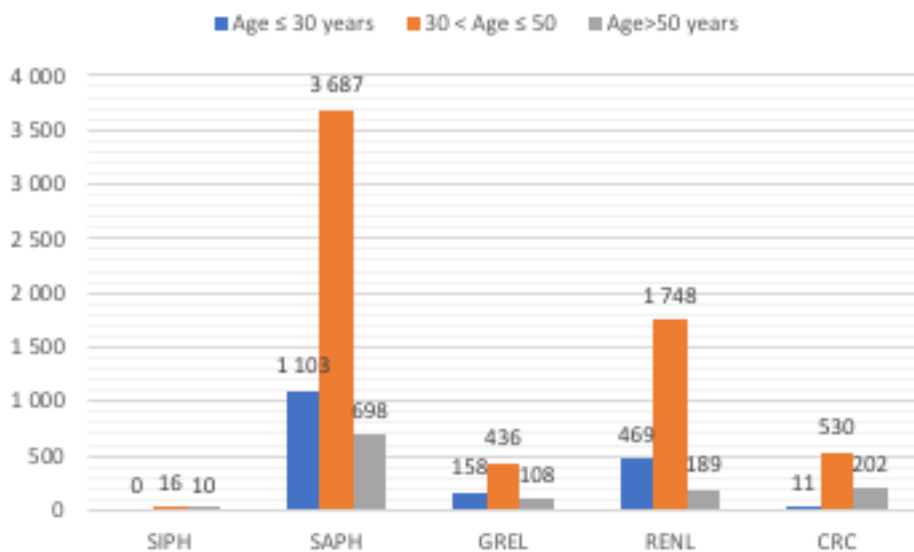
For SIPH, professional equality between men and women is fundamental and requires that no form of discrimination exist or be tolerated. This shall be both in the conditions of access to employment and promotion wage policy and

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

Breakdown within governance bodies (%)

Number of women on the management committee



Employee breakdown (%)*Employee breakdown (age group)***4.5.2. 405-2 Ratio of basic salary and remuneration of woman to men****Ratio of female/male salary by category (%)**

This information is not consolidated at a Group level and shall be taken into account in the next reporting.

Remuneration policy

The SIPH Group manages salary changes taking into account the increase in the cost of living in each country. They regularly assess the adequacy between the levels of remuneration applied by position and those offered by the labour market. Individual assessments are carried out. These regularly enable management of career development and remuneration. SIPH also applies the non-discrimination principles in its remuneration and career development policy

6. GRI 406 : **NON-DISCRIMINATION**

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

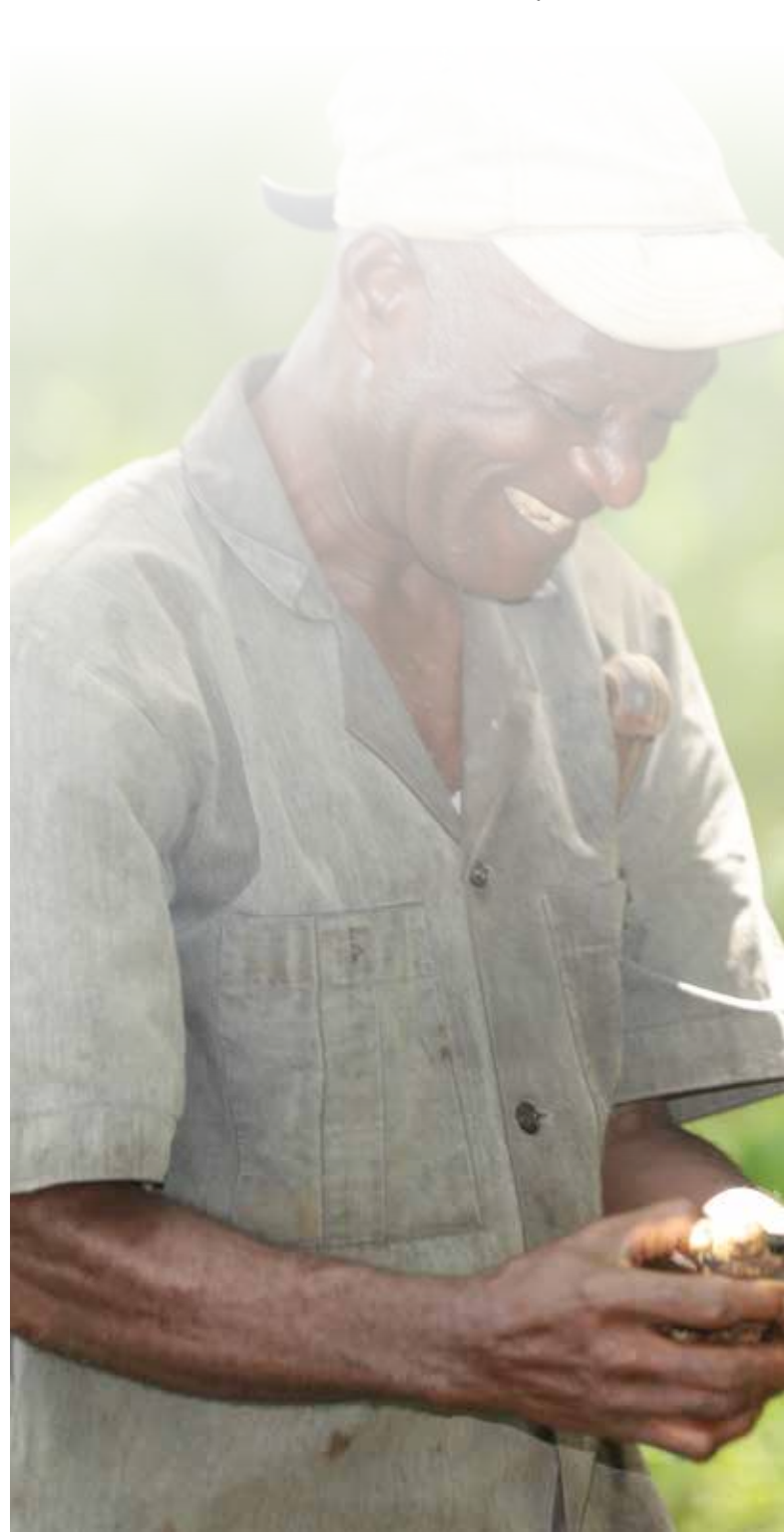
With regard to the Code of Conduct: The SIPH Group adheres to the commitment of the SIFCA Group, of which it is a part, in terms of Discrimination and Harassment. This commitment is formalised in article 3.7 of the SIFCA Group's Code of Conduct, which is sent to and signed by all SIPH Group employees.

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

- Toujours traiter les collègues et collaborateurs avec respect et courtoisie ;
- Toujours s'abstenir de toute forme de violence et de harcèlement sur le lieu de travail, c'est à-dire de tout comportement qu'un individu raisonnable pourrait considérer comme dégradant, humiliant, discriminatoire ou comme une forme d'intimidation (utilisation d'insulte, de plaisanteries grivoises, d'un langage vulgaire, de moqueries) ;
- to always treat colleagues and collaborators with respect and courtesy;
- to always refrain from all forms of violence and harassment in the workplace, i.e. any behaviour that a reasonable individual might consider degrading, humiliating, discriminatory or a form of intimidation (use of insults, inappropriate jokes, vulgar language not to disseminate, display or promote offensive messages or images;
- not to make indecent remarks regarding an employee's body or physical appearance;
- to never allow factors such as race, religion, skin colour or sexual orientation to determine job offer, hiring, classification, training, learning, promotion decisions, rate of pay, transfer, suspension or redundancy (or tolerate others taking decisions based on such factors);
- to never allow physical disabilities to determine work decisions, unless such disabilities prevent a person from performing their job safely and the role cannot be accommodated.

4.6.1. 406-1 Incidents of discrimination and the corrective actions taken

During the reporting period, no cases of discrimination were recorded in the Group.



7. GRI 407 : FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

4.7.1. 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

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

8. GRI 408 : CHILD LABOUR

The risk of forced or compulsory labour is low within the Group. We strive to guarantee working relationships that are freely chosen and free from threats, in accordance with both national legislation and the SIPH Group's «Commitment on Child Labour» charter.

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

3.8.1. 408-1 Operations and suppliers at significant risk for incidents of child labour

Regarding its main suppliers, local monitoring committees have been set up within the communities in order to effectively raise awareness about the use of children at the plantations. Also, the supplier code prohibits the use of children and signing this code duly commits them. In 2021, none of the suppliers proved to deviate from this criterion.

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

9. GRI 409 : **FORCED OR COMPULSORY LABOUR**

4.9.1. 409-1 **Operations and suppliers at significant risk for forced or compulsory labour**

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

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

10. GRI 410 : **SECURITY PRACTICES**

4.9.1. 410-1 **Security personnel trained in human rights policies or procedures**

To date, this data is not consolidated at a Group level.



11. GRI 411 : RIGHTS OF INDIGENOUS PEOPLES

4.11.1. 411-1 Incidents of violations involving rights of indigenous peoples

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

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

Moreover, periodic community meetings are organised on a quarterly basis. A grievance mechanism has been implemented to allow anyone who is dissatisfied with a situation to express it and receive a response in return. In Liberia (CRC), a multi-party exchange and discussion platform (communities, local associations, NGOs, companies, state

representatives, etc.) has been set up. It is called the 'Stakeholder Initiative for Sustainable Agriculture' (SASI), and there is also a community liaison committee. The community relations officer is responsible for organising meetings with the communities and ensuring compliance with the decisions adopted.



12. GRI 412 : HUMAN RIGHTS ASSESSMENT



4.12.1. 412-1 Operations that have been subject to human rights reviews or impact assessments

Data is not consolidated at a Group level.

4.12.2. 412-2 Employee training on human rights policies or procedures

Data is not consolidated at a Group level.

4.12.3. 412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening

Data is not consolidated at a Group level.

13. GRI 413 : LOCAL COMMUNITIES

4.13.1. 413-1 Operations with local community engagement, impact assessments, and development programs

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

- **Economics** : pto ensure financial autonomy within the surrounding communities through capacity building programmes.
- **Education** : because SIPH believes that the

capacity of a community to achieve future independence strongly depends on its level of education.

- **Health** : to ensure the quality of the health of its employees, their families, and the surrounding communities..
- **Infrastructures** : to allow communities to have access to schools, health centres, maternity facilities, multi-purpose rooms and a water tower essential to their development.
- **The environment**: to support environmental protection programmes in schools and collaboration on awareness-raising and forest protection actions.

Breakdown of community projects by subsidiary

Subsidiaries Designation	Subsidiaries			2021	2020	Variation	Evolution 2020 / 2019
	SAPH	GREL	RENL				
Number of Community projects	17	12	21	50	57	-12%	-12%
Community expenses (in EUR K)	372	199	213	785	448	75%	75%

4.13.2. 413-2 Operations with significant, actual and potential negative impacts on local communities

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



14. GRI 414 : SUPPLIER SOCIAL ASSESSMENT

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

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

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

accommodation environment.

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

4.14.1. 414-1 New suppliers screened using social criteria

The social analysis criteria would derive from the social norms set out in Indicator 414. In 2021, SIPH did not analyse new suppliers using social criteria. If SIPH were to identify a divergent supplier, the Group would require it to either comply or risk having its contract duly terminated.

4.14.2. 414. Negative social impacts in the supply chain and actions taken.

In 2021, SIPH did not observe any incidents having a negative social impact on the supply chain.

15. GRI 415 : PUBLIC POLICY

4.15.1. 415-1 Political contributions

In 2021, the Group made no contribution of this nature.



16. GRI 416 : CUSTOMER HEALTH AND SAFETY



Protecting customer health and safety involves providing products and services that are safe and pose no unacceptable risk of harm when used or consumed within the scope of their intended or foreseeable misuse.

SIPH, in the production and transformation process, makes sure to guarantee quality by

taking into account the environmental and social aspects related to its activities.

4.16.1. 416-1 Assessment of the health and safety impact of product and service categories

Les catégories de produits et de services n'ont pas d'impacts significatifs sur la santé et la sécurité de nos clients.

4.16.2. 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services

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

17. GRI 417 : MARKETING AND LABELLING

4.17.1. 417-1 Requirements for product and service information labelling

Orders from our customers are based on many specifications. All our products placed on the market have information relating to the origin, the grade as well as regulatory labelling. In addition, product samples are kept for a period of 3 to 6 months, in the event of a complaint prior to their destruction.

4.17.2. 417-2 Incidents of non-compliance concerning product and service information and labelling

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

4.17.3. 417-3 Incidents of non-compliance concerning marketing communications

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



18. GRI 418 : CUSTOMER PRIVACY

4.18.1. 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

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

19. GRI 419 : SOCIO-ECONOMIC COMPLIANCE

4.19.1. 419-1 Non-compliance with laws and regulations in the social and economic area

SIPH has not received any fines or non-monetary

sanctions for non-compliance with legislation and/or regulations in the social and economic field.







REPORTING METHODOLOGY

SCOPE

The scope of reporting aims to be representative of the Group's activities. Indeed, the SIPH Group belonging to the SIFCA Group has 5 subsidiaries, namely:

- SAPH with 5 operational sites in Côte d'Ivoire;
- GREL with 5 sites including two factories, in Ghana;
- RENL with 6 sites, including a factory in Nigeria;
- CRC with 1 operational site in Liberia, and
- SIPH with an administrative and commercial site in France.

The various subsidiaries are fully consolidated, in accordance with the financial scope. Since 2012, social and environmental reporting has covered all of the Group's activities. However, for the 2021 reporting, the CRC subsidiary shall not be consolidated.

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

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

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

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

CHOICE OF INDICATORS

According to provisions 100, 101 and 102 of the GRI standards, the CSR report presents information on how the company takes into account the social and environmental consequences of its activity. The new GRI system covers 3 specific standards:

- GRI 200: Economy (economic performance, ethics and responsible purchasing);
- GRI 300: Environment (environmental performance and GHG emissions);
- GRI 400: Social (social performance and human rights).

CLARIFICATIONS AND METHODOLOGICAL LIMITS

The contractual details:

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

Permanent staff

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

Customer health and safety:

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

Hirings and departures:

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

Dismissals:

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

Waste from residential areas: Les déchets Waste from worker housing and the head office is not included in the Waste indicators. However, energy and water consumption in residential areas is included in the published consolidated data.

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

GHG emissions :

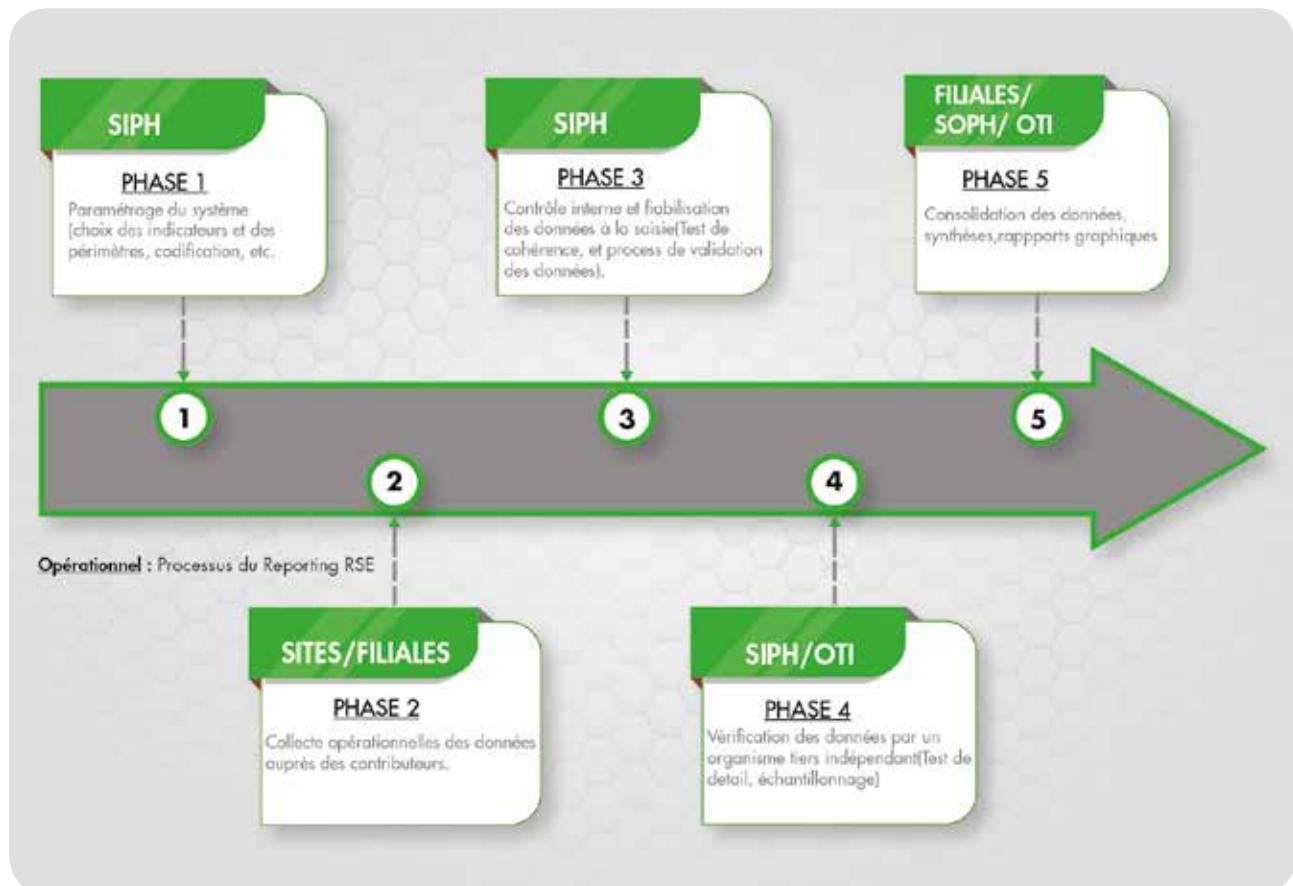
The emission factors used in the calculation of greenhouse gas emissions are taken from the site of

the French environment and energy management agency - ADEME.

<https://www.bilans-ges.ademe.fr/>

CONSOLIDATION AND INTERNAL CONTROL

Social, environmental and societal data are collected from the holding company, as well as from each subsidiary, thanks to the coordinators who report them, including controls. The data shall be checked and validated by the Group entities themselves. The process takes place according to the following steps.





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SIFCA, S.A.

Rapport de vérification modérée sur une sélection d'informations sociales et environnementales, présentées en annexe, publiées dans le rapport volontaire de développement durable de SIFCA, concernant le pôle caoutchouc

VERSION PROVISOIRE de notre attestation d'assurance modérée. Les conclusions sont présentées ci-dessous et sont valables sous réserve que les informations publiées correspondent aux informations auditées

Exercice clos le 31 décembre 2021

SIFCA

Société anonyme

Boulevard du Havre - Zone Portuaire
Abidjan Côte d'Ivoire

Rapport de vérification modérée sur une sélection d'informations sociales et environnementales, présentées en annexe, publiées dans le rapport volontaire de développement durable de SIFCA, concernant le pôle caoutchouc

VERSION PROVISoire de notre attestation d'assurance modérée. Les conclusions sont présentées ci-dessous et sont valables sous réserve que les informations publiées correspondent aux informations auditées

Exercice clos le 31 décembre 2021

RAP CONS. 06-05-2022/TKS/FK

Aux Administrateurs de la société SIFCA S.A,

En notre qualité de vérificateur indépendant, membre du réseau Mazars, Commissaire aux Comptes du groupe SIFCA, nous avons mené des travaux visant à formuler un avis motivé exprimant une conclusion d'assurance modérée sur une sélection d'informations environnementales et sociales, du rapport de développement durable de SIFCA relatives au pôle Caoutchouc, présentées en annexe et préparées selon les procédures de l'entité (ci-après le « Référentiel »), pour l'exercice clos le 31 décembre 2021 (ci-après respectivement les « Informations » et la « Déclaration »), présentées de manière volontaire.

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

1. Conclusion

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

2. Commentaires

Sans remettre en cause la conclusion exprimée ci-dessus, nous formulons les commentaires suivants :

- l'indicateur "heures travaillées" présente une incertitude inhérente due à la nature des informations communiquées et à l'absence d'une définition claire donnée par le Groupe. En effet, la qualification des heures travaillées peut varier selon les pratiques des sites et les processus mis en œuvre ;
- le suivi des indicateurs "collaborateurs avec un contrat à durée indéterminée" et "travailleurs temporaires" présente des incertitudes sur la fiabilité des données relatives à la filiale RENL, liées à l'absence d'une définition claire du mode de détermination de l'indicateur ;
- le suivi de l'indicateur "planteurs villageois en collaboration avec SIFCA" présente des incertitudes sur l'exhaustivité des données, liées au dispositif de suivi de cet indicateur ;
- la consommation renseignée sur l'indicateur "Fertilisants, engrais et amendements du sol utilisés" n'est pas suffisamment justifiée sur le site de Bongo. En effet, Il n'existe pas de documents validés par les personnes habilitées justifiant la consommation d'engrais. Nous ne pouvons pas nous assurer de la réalité des données renseignées.

3. Préparation de la déclaration

L'absence de cadre de référence généralement accepté et communément utilisé (Procédures et méthodologie à jour) ou de pratiques établies, sur lesquels s'appuyer pour évaluer et mesurer les informations permet d'utiliser des techniques de mesure différentes, mais acceptables. Cette différence de méthodologie affecte souvent la comparabilité des données entre les entités et dans le temps.

Par conséquent, les Informations doivent être lues et comprises en se référant au Référentiel dont les éléments significatifs sont présentés dans la Déclaration ou disponible sur demande au siège de SIFCA.

4. Responsabilité de la société

Il appartient au conseil d'administration :

- de sélectionner ou d'établir des critères appropriés pour la préparation des Informations ;
- d'établir une déclaration de présentation des politiques de développement durable menées ainsi que les résultats de ces politiques, incluant des indicateurs clés de performance ;
- ainsi que de mettre en place le contrôle interne qu'il estime nécessaire à l'établissement des Informations ne comportant pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs.

La Déclaration a été établie en appliquant le Référentiel de l'entité tel que mentionné lors du cadrage des diligences, ici le référentiel de base GRI.

5. Responsabilité du Vérificateur Indépendant

Il nous appartient, sur la base de nos travaux, de formuler un avis motivé exprimant une conclusion d'assurance modérée sur la sincérité des informations revues.

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

Il ne nous appartient pas de nous prononcer sur :

- le respect par l'entité des dispositions légales et réglementaires applicables à l'entité ;
- la conformité des produits et services aux réglementations applicables.

6. Dispositions réglementaires et doctrine professionnelle applicable

Nos travaux décrits ci-après, ont été effectués en application des dispositions de la norme internationale ISAE 3000 (révisée) et conformément aux pratiques des professionnels de l'espace OHADA relatives à cette intervention.

7. Indépendance et contrôle qualité

Notre indépendance est définie par les dispositions prévues par le règlement N° 01/2017/CM/OHADA portant harmonisation des pratiques des professionnels de la comptabilité et de l'audit dans les pays membres de l'OHADA. Par ailleurs, nous avons mis en place un système de contrôle qualité qui comprend des politiques et des procédures documentées visant à assurer le respect des textes légaux et réglementaires applicables, des règles déontologiques et de la doctrine professionnelle de la Compagnie nationale des Commissaires aux Comptes relative à cette intervention.

8. Moyens et ressources

Nos travaux ont mobilisé les compétences de six (6) personnes et se sont déroulés entre avril 2022 et mai 2022 sur une durée totale d'intervention de 7 semaines ouvrées.

Nous avons mené une trentaine d'entretiens avec les personnes responsables de la préparation et de la Déclaration représentant notamment la RSE, le contrôle de gestion, la gestion des risques, la conformité, les ressources humaines.

9. Nature et étendue des travaux

Nous avons planifié et effectué nos travaux en prenant en compte le risque d'anomalies significatives sur les Informations. Nous estimons que les procédures que nous avons menées en exerçant notre jugement professionnel nous permettent de formuler une conclusion d'assurance modérée :

- nous avons pris connaissance de l'ensemble des entités incluses dans le périmètre de consolidation et de l'exposé des principaux risques ;
- nous avons apprécié le caractère approprié du Référentiel au regard de sa pertinence, son exhaustivité, sa fiabilité, sa neutralité et son caractère compréhensible, en prenant en considération, le cas échéant, les bonnes pratiques du secteur ;
- nous avons pris connaissance des procédures de contrôle interne et de gestion des risques mises en place par l'entité et avons apprécié le processus de collecte visant à l'exhaustivité et à la sincérité des Informations ;
- pour les Informations présentés en Annexe 1, nous avons mis en œuvre :
 - des procédures analytiques consistant à vérifier la correcte consolidation des données collectées ainsi que la cohérence des indicateurs ;
 - des tests de détail sur la base de sondages ou d'autres moyens de sélection, consistant à vérifier la correcte application des définitions et procédures et à rapprocher les données des pièces justificatives. Ces travaux ont été menés auprès d'une sélection d'entités contributrices¹ et couvrent entre 5 % et 100 % des données consolidées sélectionnées pour ces tests.
- nous avons apprécié la cohérence d'ensemble de la Déclaration par rapport à notre connaissance de l'ensemble des entités incluses dans le périmètre de consolidation.

¹ Sites audités pour le pôle : SAPH Siège, BONGO, RENL

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

L'organisme tiers indépendant,

Mazars SA

Abidjan, le 25 mai 2022



Elvis D'OLIVEIRA
Associé du pôle Conseil



Souad EL OUZZANI
Associée RSE & Développement Durable

Annexe 1

Liste des indicateurs audités
Nombre d'effectif présents, réparti par sexe
Nombre de personnes formées et nombre d'heures de formation
Heures travaillées
Accidents du travail, jours d'arrêt associés
Consommation d'énergies (électricité, GPL, diesel, essence, gaz)
Politique de renforcement de suivi de la consommation d'eau
Emissions de CO2
Nombre de planteurs villageois
Consommation d'engrais en plantation industrielle
Déchets générés
Consommation d'eau, auditée à Blanc

102-55 **GRI content index**

This report has been prepared following the recommendations of the Global Reporting essential optional initiative.

GRI STANDARDS	INFORMATION	DESCRIPTION	REFERENCE OR OMISSION	PAGE
GRI 101 : General principles - 2016				p.2
GRI 102 : General disclosures - 2016				p.4
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	102-1	Name of the organization	1.1. Name of the organization	p.6
	102-2	Activities, brands, products, and services	1.2. Activities, brands, products, and services	p.6
	102-3	Location of headquarters	1.3 Location of headquarters	p.6
	102-4	Location of operations	1.4. Location of operations	p.6
	102-5	Ownership and legal form	1.5. Ownership and legal form	p.8
	102-6	Markets served	1.6. Markets served	p.8
	102-7	Scale of the organization	1.7. Scale of the organization	p.8
	102-8	Information on employees and other workers	1.8. Information on employees and other workers	p.8
	102-9	Supply chain	1.9. Supply chain	p.11
	102-10	Significant change to the organization and its supply chain	1.10. Significant change to the organization and its supply chain	p.12
	102-11	Precautionary principle or approach	1.11. Precautionary principle or approach	p.12
	102-12	External initiatives	1.12. External initiatives	p.12
	102-13	Membership of associations	1.13. Membership of associations	p.13
Strategy				p.14
	102-14	Statement from senior decision-maker	2.1. Statement from senior decision-maker	p.14
	102-15	Key impacts, risks, and opportunities	2.2. Key impacts, risks, and opportunities	p.14
Ethics and integrity				p.18
	102-16	Values, principes, standards, and norms of behavior	3.1. Values, principes, standards, and norms of behavior	p.18
	102-17	Mechanisms for advice and concerns about ethics	3.2. Mechanisms for advice and concerns about ethics	p.19
Gouvernance				p.20

GRI STANDARDS	INFORMATION	DESCRIPTION	REFERENCE OR OMISSION	PAGE
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	102-22	Composition of the highest governance body and its committees	4.5. Composition of the highest governance body and its 4.6. committees	p.23
	102-23	Chair of the highest governance body	4.6. Chair of the highest governance body	p.24
	102-24	Nominating and selecting the highest governance body	4.7. Nominating and selecting the highest governance body	p.24
	102-25	Conflicts of interest	4.8. Conflicts of interest	p.24
	102-26	Role of highest governance body in setting purpose, values, and strategy	4.9. Role of highest governance body in setting purpose, values, and strategy	p.24
	102-27	Collective knowledge of highest governance body	4.10. Collective knowledge of highest governance body	p.24
	102-28	Evaluating the highest governance body's performance	4.11. Evaluating the highest governance body's performance	p.25
	102-29	Identifying and managing economic, environmental, and social impacts	4.12. Identifying and managing economic, environmental, and social impacts	p.25
	102-30	Effectiveness of risk management processes	4.13. Effectiveness of risk management processes	p.25
	102-31	Review of economic, environmental, and social topics	4.14. Review of economic, environmental, and social topics	p.25
	102-32	Highest governance body's role in sustainability reporting	4.15. Highest governance body's role in sustainability reporting	p.25
	102-33	Communicating critical concerns	4.16. Communicating critical concerns	p.25
	102-34	Nature and total number of critical concerns	4.17. Nature and total number of critical concerns	p.25
	102-35	Remuneration policies	4.18. Remuneration policies	p.25
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GRI STANDARDS	INFORMATION	DESCRIPTION	REFERENCE OR OMISSION	PAGE
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	102-42	Identifying and selecting stakeholder	5.3. Identifying and selecting stakeholder	p.27
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	102-44	Key topics and concerns raised.	5.5. Key topics and concerns raised.	p.28
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	102-45	Entities included in the consolidated financial statements	6.1. Entities included in the consolidated financial statements	p.29
	102-46	Defining report content and topic boundaries	6.2. Defining report content and topic boundaries	p.29
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	102-48	Restatement of information	6.4. Restatement of information	p.32
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	102-50	Reporting period	6.6. Reporting period	p.32
	102-51	Date of most recent report	6.7. Date of most recent report	p.32
	102-52	Reporting cycle	6.8. Reporting cycle	p.33
	102-53	Contact point for questions regarding the report	6.9. Contact point for questions regarding the report	p.33
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	205-2	Communication and training about anti-corruption policies and procedures	5.2. Communication and training about anti-corruption policies and procedures	p.42
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