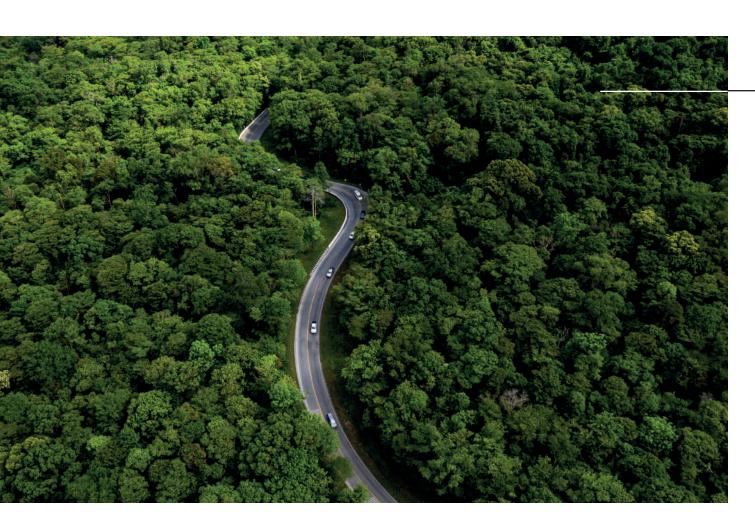
Corporate
Social
Responsibility





CSR REPORT

Our commitment to a sustainable future

January 2024



EDITORIAL

Our formal CSR approach has just celebrated its first birthday. As a reminder, CSR, Corporate Social Responsibility, is about putting environmental, social and governance (ESG) values at the forefront of Dyneff's concerns. CSR aims to incorporate and measure the various challenges linked to these three key values, committing the Dyneff Group to an ethical approach that sees us continuously improve these indicators. Analysing them means we can benchmark the responsibility of the company, its managers and colleagues towards the environment, our employees and our stakeholders (customers, suppliers, partners, and so forth).

The key environmental benchmark generally includes indicators on managing waste, reducing emissions and preventing environmental risks.

The social benchmark covers relations between the company and its employees (working conditions, training, accident prevention, following rules and legal requirements, dialogue with employee representative bodies, etc.).

The governance benchmark ensures sound company management, how we adhere to ethical rules, and the transparency of our relations with stakeholders.

We put a great deal of energy and devotion into the goals we set in our first report, in keeping with the values that the Dyneff Group holds dear. We can summarise the year that has just passed as follows:

Dyneff: All the group's activities have been selected to feed into our 18 performance indicators!

Team spirit: Our CSR approach is a great opportunity to bring all our employees together. This is a corporate initiative like no other, led by and for the Group's employees!

Innovation: Social, environmental and governance challenges mean we are obliged to carry out our CSR approach differently from a conventional project. The cross-functional issues and the importance of dialogue, not to mention the need to look at new criteria for conducting our business, are turning into must-have tools for delivering our programme.

Customer satisfaction: We are creating a climate of trust for our internal and external customers by employing a pragmatic approach to selecting our objectives and our transparency in explaining our performance indicators.

Commitment: We have worked as one this year to strengthen the foundations of our CSR approach thanks to the unfailing contribution of the management committee and the collective backing of the Dyneff Group.

I am delighted to present our annual CSR Report. This is only the second stage in a long journey. Not everything has been perfect, but every step counts, and this collective initiative serves to motivate and commit us.

In conclusion, this year has proved the truth of that old saying: *if you* want to go fast, go alone; *if you want to go far, go together!*

Yann RAFIN CSR manager

"Our aim is to carry on ensuring that the Dyneff Group is a socially and environmentally responsible organisation and a respectable company while safeguarding our economic interests. We won't do these initiatives because they're fashionable but because together we believe in our project and are true to our values!"

Group statement issued by managing director, Emmanuel Riu, on January 12, 2022.



CSR REPORT

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DYNEFF











The Dyneff Group has been supplying energy for 65 years, with a workforce of over 850 employees in France and Spain. Dyneff takes sustainable development seriously: we are committed to a process of continuous improvement, devising leading-edge solutions day in, day out so we can meet the needs of professionals, individuals and local authorities.

Dyneff sells 3.1 million m³ every year, with a turnover not far short of € 3.9 billion... and yet we are still an energy supplier with a human face.

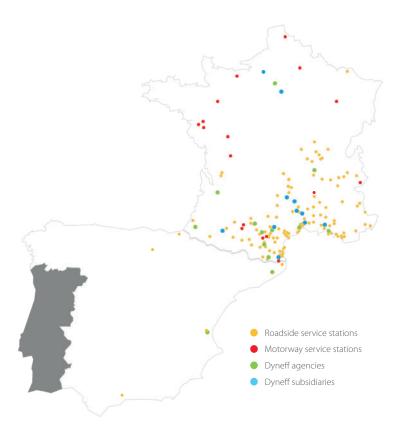
DYNEFF: A COMPREHENSIVE PORTFOLIO OF ENERGIES AND SERVICES

Dyneff offers customers a wide choice of **fuels** and **combustibles** (heating oil, wood pellets, etc.) together with related services and solutions (such as photovoltaic panels and heat pumps) designed to meet a variety of energyrelated challenges.

Since 2015, we have extended this range to include natural gas and electricity.

The company uses several distribution channels, including:

- A network of service stations with a newly-strengthened foothold on the motorway system.
- Distribution to professionals, individuals and local authorities via a network of sales offices.
- Sales to major accounts via our wholesale agencies.



€3.9 MILLION TURNOVER



DYNEFF











THE ALTERNATIVE: A HUMAN-SIZED DISTRIBUTION COMPANY

Dyneff has never lost its pioneering ethos. After all, we invented the first private electronic payment card in France, and we were the first company to introduce biofuel here and to Spain. And we continue to champion the values that have helped us grow.

What's more, the name of the company is an acronym of one of the values that serves as the basis for our business: **DYN**amism and **EFF**icacity!

Dyneff's strength is that we are a large-scale organisation that provides the service, attentiveness and responsiveness of a local company. Dyneff is mindful of the on-going energy transition, and we're in the long-term business of responsible energy distribution. Now more than ever, the secrets to Dyneff's success are based on breaking new ground, developing the right products and services, staying in tune with our clients, and ensuring our customers are happy.



DYNEFF

An energy specialist that combines responsibility, performance and high standards day in, day out: DYNamism and EFFicacity!



INNOVATION

The ability to think ahead, and to create and react to the challenges of tomorrow.



CUSTOMER SATISFACTION Putting the customer first, the priority for all our employees.



TEAM SPIRIT

Mutual support, kindness and team-building in pursuit of our common goal.



COMMITMENT Actively engaged in the company's projects and demonstrating initiative.

DYNEFF'S VALUES

NOTE TO THE READER



The implementation of our first CSR policy is a cornerstone of the Dyneff Group's strategy.

2022 was a pivotal year, as it saw us combine the initiatives we historically carry out for our teams, the environment, our partners and our stakeholders.

We re-state our decision to base our CSR approach on 18 performance indicators selected according to the following principles:

The indicators must play a role in improving the three cornerstones of our CSR policy: social, environmental and governance.

It must be possible to measure and monitor these indicators, and we should be able to share them with everyone, not just our employees but also our stakeholders.

The indicators cannot simply highlight the fact that we adhere to current regulations; they also need to reflect Dyneff's commitment to doing more than the rules ask of us, with compliance obviously still a prerequisite.

We have chosen to keep the technical aspects of this report to a minimum to make it easier to read. We have tried to find a balance between illustrations and editorial to make the document more reader-friendly. The indicators are given within the scope of the Dyneff Group.

As a result of the feedback we have had this year, we have decided to measure all our results over a calendar year from 2024. In fact, monitoring 18 indicators with different timeframes was a complicated business.

AND THE 17 GOALS TO CHANGE THE WORLD

Back in 1987, Gro Harlem Brundtland, the Norwegian prime minister, alerted us to the fact that sustainable development is "development that meets the needs of the present without compromising the ability of future generations to meet their own needs."

It was not until September 2015 that 193 UN member states adopted the programme known as the 2030 Agenda for Sustainable Development. This plan of action aims to transform our world by strengthening universal peace, eliminating poverty and **supporting the transition towards a sustainable future**. The programme's success will be measured against 232 indicators selected to meet 17 sustainable development goals set by the UN.

On its own level, the Dyneff Group is determined to align our internal initiatives with the sustainable development goals defined by the UN in 2015.

As a result, readers will find the official symbols of the 2030 Agenda programme throughout this report, making it easier to identify the sustainable development target associated with the selected indicator.

2022 - 2023 INDICATOR RESULTS FOR SOCIAL PERFORMANCE

SOCIAL

Challenge	Indicator	Goal	2022 – 2023 Achievements	2023 – 2024 Status
Personal development	% of annual interviews held	2023 – 2024 : above 80% over 24 calendar months	87%	
	Number of annual training hours per employee	2023 – 2024 : 14 hours over the period	19 hours	
Well-being at work	Scoring based on the QWL guide	2022: To draw up a methodology for the QWL situation analysis specific to Dyneff with ANACT (or a similar body). 2023 — 2025: Carry out the situation analysis and draw up an action plan	Situation analysis carried out Working group created	
	Frequency rate (Fr) and severity rate (Sr)	By 2025: To ensure the Fr and Sr are below the national averages based on our NAF codes	Fr = 41.88 Sr = 0.34	
	% of shared supra-regulatory checks	2022 – 2024 : up 1/3 every year	238 checks carried out	
Continuous improvement on social issues	Successful completion of the annual review of the social barometer	31/12/2022 : 100%	100%	









INDICATOR RESULTS FOR 2022 - 2023 ENVIRONMENTAL PERFORMANCE

ENVIRONNEMENTAL

Challenge	Indicator	Goal	2022 – 2023 Achievements	2023 – 2024 Commitments
Energy transition	Tons of CO ₂ avoided	To produce and distribute alternative energies and encourage consumers (professionals and individuals) to use more ethical products	27,000 T of CO ₂ avoided	
	Financial support given to energy-saving incentive programmes	2022 — 2025 : To play an active role through our participation in energy-saving incentive programmes	€22,068,320	
Energy control	Number of kWh consumed on all our sites	2022: To quantify at least 80% of our energy consumption 2023: To draw up an emission-reduction action plan	Goal met 🗸	ш.
Environmental footprint	Tons of NHIW produced:	 2023: To equip our sites with quantification solutions. 2024: To quantify at least 80% of our waste production and measure our reduction in catering consumables 2025: To draw up an emission-reduction action plan and improve our repurposing rate 	Goal met	
	% of waste repurposed	2023 : To conduct a 2024 inventory: To define an action plan to optimise the proportion of repurposed waste	Goal met 🗸	
	Retaining environmental certifications during renewal audits	2022 – 2025 : 100%	100%	









2022 - 2023 INDICATOR RESULTS FOR GOVERNANCE PERFORMANCE

GOVERNANCE

Challenge	Indicator	Goal	2022 – 2023 Achievements	2023 – 2024 Commitments
A responsible company	Number of days in arrears for supplier payments	2022: To calculate our theoretical supplier payment period 2022 — 2025: To cut supplier payment arrears (not including disputes) to work towards zero	Theoretical lead time achieved	
	Take-up rate of rules of ethical conduct	2022: 100% of the management team 2023: 100% of Dyneff France employees	On track	
Duty of vigilance	Rate of participation in the cybersecurity assessment module	Over 80%	94%	
	Implementation rate of supra and extra-regulatory action plans	2022 : 50% 202 : 75% 2024 : 100%	100%	<u>.llı</u>
Supporting the community	Number of actions in support of local development	To promote a circular economy by supporting local initiatives	 15 local support initiatives and sponsorship = € 100k of funding Working group created 	
Continuous improvement	Successful completion of the annual review of the CSR barometer	2023 : Annual review of the CSR policy carried out by the management committee, and the report shared with all employees	12/2023 deadline	









CSR ROADMAP

2023-2025

3
key
priorities

9 challenges

18 indicators





The health crisis has had a profound, long-lasting impact on the way people think and act, a shift that is reflected in the radical, enduring way employees look at their working lives. What can we do to counteract the "big quit"? How can we retain, motivate and engage our employees? How can we attract new, talented people who are vital for growing our business? We have to see to it that every individual's work is meaningful, making sure that our employees feel happy and fulfilled in the workplace. CSR provides the tools we need to put in place. We have prioritised three immediate challenges.

PERSONAL DEVELOPMENT

We believe that for our employees to reach their full potential, there needs to be constructive, one-on-one dialogue with their manager. In addition to formal, informal and operational discussions, it is vital to apply the previous year's report in practice, set future goals and ensure good working conditions. This means that the first indicator of **personal development** we have selected is the successful completion of our **annual interviews**. specifically the professional interview, the assessment interview, the days-per-year interview, and the distance-working interview.

A Harris Interactive / Center Inffo study reports that: "For 84% of the workers we surveyed, vocational training is necessary for their future employability throughout their working lives". There is no denying that for a company to remain competitive, its ranks must include employees with skills suited to the challenges facing it. However, these skills are in a state of constant flux as fresh challenges arise and technology moves forward. The solution to this problem can be found largely in vocational training. Supporting an employee's professional development is synonymous with success both for the individual and the company as a whole. It follows that we have selected training and transmission of experience as our second indicator of human development.

WELL-BEING AT WORK

autonomy and accountability, equality, everyone's right work following an occupational accident. to make mistakes, and recognising and valuing the work people do. This is consistent with the initiatives to be implemented in a company to improve the quality of life of its employees and, it follows, to boost their performance.

The notion of well-being at work is still a key issue. Even It is not possible to feel good at work if safety is not though it is very fashionable in opinion surveys and guaranteed. Consequently, we have selected the specialist journals, it is highly subjective. We will use **frequency rate** and **severity rate** (Fr and Sr) as the work of the French Agency for Improved Working the second indicator of QWL. In concrete terms, when Conditions (ANACT) so that we can ensure that this an accident occurs in the workplace or when travelling measurement is more understandable and concrete. on business, it must be recorded and transmitted to the Accordingly, we have selected **quality of working** Caisse Primaire d'Assurance Maladie. Depending on the **life (QWL)** as the first indicator of **well-being at** volume of hours worked, the number of accidents at work work. The idea of QWL is reflected in a collective and will give the frequency rate. A work-related accident may individual sense of well-being at work. This includes incapacitate the employee to varying degrees, ranging the atmosphere, the interest of the work, working, from a minor accident to total incapacity. The severity rate the feeling of being involved, the conditions level of will be determined by the number of days absent from

CONTINUOUS IMPROVEMENT ON SOCIAL ISSUES

The continuous improvement approach Next, we are selecting the **distribution of** reviewing the tools for managing the social issues. cornerstone on an annual basis (= social **barometer)** so we can assess the company's The percentage of men and women will social situation. The results of the annual be analysed for each indicator, and the review will be shared with the CSR steering **professional equality index** monitored. committee (COPIL).

First of all, we are selecting the **age structure** and length of service pyramid as indicators of continuous improvement in social issues. The aim here is to identify major trends and adapt our hiring, skills management and career progression policy in accordance with company strategy.

involves implementing on-going, sustainable the workforce by type of employment actions to improve the two challenges defined **contract**, permanent and fixed-term, as an above. Accordingly, we are actively working on indicator of continuous improvement in social

% of annual interviews held

A certain number of compulsory interviews have been fixed by law: career interviews every two years, interviews on return from certain types of absence, and follow-up interviews for employees on days-per-year contracts.

Given that these meetings are of vital importance, we have concurred that every employee will have four interviews with their manager each year:

- A career interview on the employee's professional development prospects and helpful training.
- An assessment interview reviewing the achievements of the past year and setting goals for the coming year.
- A days-per-year interview covering workload, organisation, the relationship between work and personal life, and remuneration.
- An interview about distance working to make sure that the system suits all parties.

The information we collect provides valuable indicators of employees' working conditions. It leads to individual and collective actions designed to enhance the quality of working life, encouraging dialogue in a peaceful work environment and making everyone's role meaningful.

Last but not least, the annual interview system is a suitable tool for compiling employee opinions with the aim of continuously improving communication and the information flow between senior management and all the teams in the Dyneff Group.



OUR CONTRIBUTION
TO SUSTAINABLE
DEVELOPMENT:



How we measure the indicator

GOAL 2023 - 2024 over **80%**

over 24 calendar months

Annual interviews are organised every year over a period that is defined in advance. They are validated jointly by the employee and their manager, and the approved version is sent to the HR department. It is at this point that the interview can be considered to have been successfully completed.

% of annual interviews held **RESULTS FOR 2022 - 2023**





Dyneff Spain

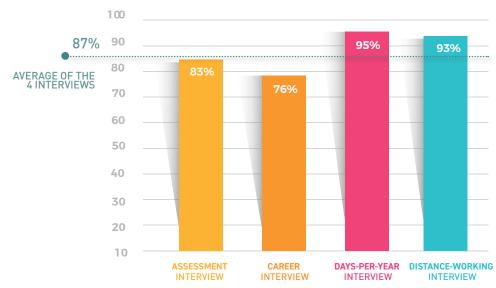
100% of annual interviews have been carried out. Annual target met.



ANALYSIS

- The four periodic interviews cited above are essential tools for monitoring performance, managing careers, promoting well-being at work and ensuring a fair balance between personal and professional lives. Managers and employees devoted time to conducting the interviews, hitting the target set for 2023 with a completion rate of 87%.
- We are continuing our work for 2024 so that we can meet the goal of 80% or even do better than 2023.

% SUCCESSFUL COMPLETION OF INTERVIEWS



OUT-STRIPPING THE INDICATOR

Annual interviews gives employees, who receive an outline of the meeting in advance, the opportunity to express their opinions freely in an official setting.

Annual interviews provide an official space for dialogue between the employee and their manager.

The meetings are used to pull together information about how the teams feel and what their needs are (in terms of organisation, equipment, specific initiatives or projects, training, etc.). Once the annual interviews are completed and written up, and there is mutual agreement between the manager and employee, the results are shared with the HR departments. This means that employees can be sure that their interviews are analysed not just by their line manager but also via ascending communication. It is a system that makes it possible to react quickly if it is discovered that someone is unhappy at work of if any other issue is detected outside the direct employee-manager context.

Similarly, annual interviews are a wonderful system for senior management, since they provide a flow of information and align the teams with company strategy. In this way senior management is assured that information is transmitted top-down.

SPOTLIGHT - ELEVO SOFTWARE



The Dyneff Group has enjoyed significant growth in its workforce over recent years and, at the same time, we have embarked on an active process of digitisation.

We have been able to observe that the format used until now for our periodic HR interviews was no longer suited to the dynamic, efficient management of employee performance. The medium was not modern, was complicated to use and did not allow the content of the interviews to be exploited en masse. After benchmarking the tools available on the market, we chose to use the intuitive Elevo platform to step up the interview completion rate and data mining.

At the close of the first campaign in 2023, we observed that users, managers and employees had taken full ownership of the tool, saying that they appreciated it, which plays a part in their growing engagement.

We attained a completion rate of 87%, meaning we exceeded the goal set in the first year.





Training hours per employee



Continuing employee training has to be a major axis of the support offered by the company.

Recent research has shown that one of the main drivers for employees is finding opportunities for development. They require adaptation, improvement and retraining courses. In parallel, our company is feeling the full force of the ecological transition. This means we have to master new processes and understand new kinds of energy and new types of job. It follows that upskilling our employees is a priority for HR driven by training and skills development.

OUR CONTRIBUTION
TO SUSTAINABLE
DEVELOPMENT:



How we measure the indicator

GOAL 2023 - 2024 7 hours

on average a year or 14 hours over the period

Each year, every employee we be allotted 7 hours of training when drawing up the training plan. This can be carried out internally or externally, face-to-face, remotely or via e-learning modules.

The line manager training report will ensure that this measure is monitored correctly.

Training hours per employee

RESULTS FOR 2022 - 2023

REMINDER OF THE GOAL: 7 hours on average a year

SUCCESS RATE: 100% - 19 HOURS



Dyneff Spain

Each employee received an average of 11.53 hours of training. Annual target met.





ANALYSIS:

606 employees trained (at least once) Total training hours: 11,637*

The main themes were:

- Job training
- Management training
- Regulatory training
- Office software training
- Personal development training

*Data as of 19/09/23

APRIL 2023: A UNIQUE EXERCISE

With the agreement of all the managers in the Dyneff company, 250 employees were marshalled for one hour to discuss CSR issues. They were given the opportunity to watch a video-conference setting out our CSR approach and goals. Interspersed with interactive surveys, the meeting was used to gauge employees' initial knowledge about CSR and to collect feedback on how they feel about our joint initiative. It was also an opportunity to call for volunteers for anyone keen to get involved in QWL issues and local development. Please find more details on pages 17 and 55.

The same format was duplicated for our colleagues at Dyneff Spain, in Spanish, and tailored to the country's CSR indicators

This unprecedented exercise was greatly appreciated, and we will repeat it for our employees in the retail network.



We have been eager to make sure that firstaiders are on-hand in every administrative work unit, even though this is not required by the regulations.

Knowing what to do when someone faints or chokes (to give two examples) is not necessarily something that comes naturally. A call for volunteers was launched, and we are pleased to announce that all the sales offices, the Narbonne branch and the Montpellier headquarters now have a workplace first-aider network.

TURNING THE SPOTLIGHT ON OUR ANEO **SUBSIDIARY**



It was clear to Anéo's management as far aneo back as 2008 that it was difficult to find technical operators trained specifically

in the company's products and services that met the energy requirements of individuals when renovating or building their accommodation. Subsequently, a culture of paired learning was promoted extensively and developed between experienced technical operators and students studying construction at the CFA (apprentice training centre).

This mentoring programme helps to transmit recognised standards, empowers apprentices, and provides solid mutual support within teams. Business managers in turn know the reality of life on the ground so that every solution put forward is as customdesigned as possible.

OUT-STRIPPING THE INDICATOR

Training is about so much more than acquiring new knowledge; it is also often a time when we encounter new people we do not necessarily work with on a dayto-day basis. Sessions are often held off-site: as well as making the training more appealing, this also helps to encourage team-building, especially if the focus is on a mix of teams (in terms of specific jobs and geographic areas).

We are also keen to capitalise on the experience of our employees by encouraging the transmission of knowledge. Hosting students on internships or workstudy programmes has a hand in passing on skills and know-how, and is a real opportunity for both learner and tutor

In a nutshell, training means inter alia:

- Guaranteeing safety by reminding people about good habits and actions.
- Building knowledge.
- Promoting team-work (group training).
- Helping to carry out day-today work (office work, sales training, etc.).
- Upskilling employees in a constantly-changing environment.
- Providing retraining opportunities.

Scoring based on the QWL guide



Measuring the quality of working life has become vitally important not just for quantifying the level of employee well-being in the workplace but also to safeguard our financial health and long-term viability. If we look after our employees, they will look after the company.

WHO defines QWL as a state of mind characterised by a satisfactory balance between, on the one hand, the skills, requirements and aspirations of the worker and, on the other, the pressures and possibilities of the workplace.







DEVELOPMENT:



QWL aspects based on the quality of working life Guide, 2019 edition, ANACT.

How we measure the indicator

GOAL

To carry out a custom-designed study into the quality of working life in the company and put forward suitable solutions to the problems identified in each department after the questionnaire is processed.

Measuring the quality of working life means putting questions to the relevant key stakeholders: employees. To do this, we would like to introduce a process for surveying employee satisfaction in their workplace and list everything that could impact their well-being.

Thanks to the "QWL daisy wheel" devised by ARACT PACA, we were able to identify 20 indicators that meet the six different aspects of QWL.

The result of the questionnaire, which will be tailored to our business activities, will help us find out our OWL index.

Scoring based on the QWL guide

RESULTS FOR 2022 - 2023

REMINDER OF THE GOAL: To carry out a custom-designed study into the quality of working life in the company.

SUCCESS RATE: TRENDING UPWARDS

100%



ANALYSIS:

We have devised a questionnaire adapted to our organisation and business that is based on the quality of working life and working conditions (QVCT) framework published by ANACT (French Agency for Improved Working Conditions).

This questionnaire was sent to 230 employees between May and June 2023 to gauge their perceptions of the quality of working life at Dyneff. We had a 79% response rate.

A QWL working group was subsequently set up. Twenty-five employees from various departments volunteered to brainstorm on the issue and come up with tailor-made solutions.

An initiative FOR employees led BY employees.

After a number of meetings, four sub-groups were set up to examine the following issues:

- Work relations and industrial relations
- The working environment
- Health in the workplace
- Skills and career pathways

We turned the spotlight on QWL from June 19 to 23, 2023 in Dyneff's unique way, creating a space for discussion and debate on the theme. We believe that the event, which was interspersed with moments of symbolic relevance, promoted the well-being of employees.

MONDAY: SOPHROLOGY SESSION

TUESDAY: BREAKFAST OF FRUIT PROVIDED BY LOCAL ORGANISATIONS BASED AROUND OUR FACILITIES

WEDNESDAY: GROUP PICNIC

THURSDAY: EMPLOYEES ENCOURAGED TO TAKE "LAUGHTER" BREAKS

FRIDAY: GROUP INTERNET CAFÉ

OUT-STRIPPING THE INDICATOR

The in-house CSR study, which was run by the Strat'Innov school in Montpellier, was sent out to 660 workers in the Dyneff Group. It showed that health, well-being at work and communication were the number-one expectations and concerns for 55% of respondents.

The survey also identified a range of criteria that were deemed important for our workers, including **the atmosphere at work** together with **management's attitude** and approach, as well as the **potential opportunities for growth** in the Group.

These factors are driving forces for employees, helping them thrive and prosper inside the company.

S P O T L I G H T FEEDBACK FROM THE QWL WORKING GROUP

Marine – Salesperson Bayonne sales office

If I had to choose a saying that suits me best, it would be: "Alone we go faster but together we go further." And that's why I had my heart set on doing my part for the common well-being of Dyneff employees.

When a new project gets off the ground, we're not going to hide it from you, but the beginning is always a bit difficult. First, we have to learn quickly how to identify the different personalities of the members of the group. That's so we can then find our own points of reference in the group and tackle the challenges of the work that we have to do calmly and constructively

I'm very happy up to now with the work that's already been done by every one of the members. What I like about the group is that I re-experience the feelings I had when I played football.

I mean the idea that everyone puts their effort into supporting everyone.

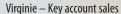
Laetitia – Salesperson Perpignan office



What motivated me to take part was being able to give my opinion, to try to change certain things together, since one voice makes less noise than a lot of voices. I'm more than happy with the discussions with the working group: everyone who chose the subject we're looking at seems to me to be just as heavily involved as I want to be. Our opinions

are mostly the same on all the points we've tackled, and I think that we're going along the same path.

I get the impression from this group that I'm being useful on a very small level, the impression that we'll be able to move or shift certain things.





I think the working group helps us release a positive energy that showcases the desire to thrive and prosper in our great company. It's also about taking part, on our scale, in developing discussions and especially communication and the human aspect.

Personally, I'm happy to be a member of this working group because it gives me a broader perspective about the vision and how people feel.

To kick-off our work, we were lucky enough to have the QWL questionnaire that was distributed to employees.



Frédéric – Operational coordinator Lyon office

Dyneff is like a second home for me. I came here when I was 19, and I've been a staff representative for 12 years, and I couldn't not work on the issue of QWL. This working group complements my mandate as an elected official (deputy secretary of the CSE and member of the CSSCT). Given its broader representation of staff, it gives me a more detailed vision

and understanding of the different departments. It also means I can share my experience, my expertise about the company and my views on QWL.

I've seen lots of changes in the company in 22 years, the mentality, management, the working conditions... but I'm in no doubt that we can make even more headway so that everyone finds their place and feels fulfilled in their team and in the company.

The feedback we collect from the field will help our working group put forward concrete proposals to management so we can improve the quality of working life.



Julie – HR department

I think that the issue of QWL is essential in business in 2023. As I work in the HR department, it was obvious for me to take part in improving the quality of working life for all Dyneff employees. The QWL initiative means we can find out the expectations, questions

and points of view of everyone on the subject. Then we can cross-reference our ideas, and find new, even more suitable ones!

Thanks to this working group, Dyneff will be able to grow, forge ahead even more and put new ideas into practice to make our day-to-day lives at work even more enjoyable.







Frequency rate & severity rate



We are mindful that well-being at work also, especially, means that all our employees and stakeholders should enjoy a safe working environment.

Workplace accidents are powerful indicators of the safety conditions we offer our employees. These indicators can also be compared with national statistics, which helps with feedback and continuous improvement.

The Dyneff Group is home to a range of different jobs (office work, delivery of hazardous materials, supervision of SEVESO sites, service station activities, etc.). We are keen for the number of workplace accidents to be compared to national statistics in each area of activity in line with the NAF (French Statistics Classification) codes in force.

OUR CONTRIBUTION TO SUSTAINABLE **DEVELOPMENT:**



How we measure the indicator

GOAL 2022 - 2025 To achieve a frequency rate (Fr) and severity rate (Sr) below the national averages based on our NAF codes by 2025.

is reported immediately to the HR department. (Fr) to do this, based on the method employed The health, safety, security and environment in accordance with best practice in France. We (HSSE) department is also alerted. An internal apply the same principle for ascertaining the post-accident investigation is carried out severity of our accidents. The exact formula is: depending on the circumstances.

to the hours worked so that we can compare number of hours worked.

Every work accident, with or without lost time, our results. We are using the frequency rate Fr = number of work accidents x 1.000.000 /number of hours worked and Sr = number of We will correlate the number of work accidents days lost following work accidents x 1,000 /

Frequency rate & severity rate

RESULTS FOR 2022 - 2023

REMINDER OF THE GOAL: To achieve a Fr and Sr below the national averages based on our NAF codes

SUCCESS RATE: TRENDING UPWARDS



Dyneff Spain: 2022 closes with an Fr = 25.84 and a Sr = 2.18. We must continue to share experiences and continue to progress.



ANALYSIS:

In Dyneff SAS and Dyneff Retail, we recorded 33 work accidents, 24 with stoppages and 9 without. This results in an Fr = 41.38 and a Sr = 0.34

100%

A comparison with similar companies with the same NAF codes (Fr = 21 and Sr = 0.65), shows us that proportionally we have more work stoppages but that they are less serious than the average for the profession (fewer days of sick leave).

The HR and HSSE departments use a shared database to improve the monitoring of these indicators, with everyone filling in the fields specific to their area. We use this to roll out all the mechanisms for understanding, preventing and processing the causes of accidents. This data base is an effective tool for helping employees come back to the workplace successfully following a long-term injury.

CONCRETE DATA

- Number of HSSE investigations needed following workplace accidents: 11
- Number of days of sick leave: 744
- Benchmark compared to similar companies



OUT-STRIPPING THE INDICATOR

To improve our understanding and risk management, an internal post-accident investigation means we can first and foremost **engage in dialogue** between the victim and internal stakeholders; it also feeds into a **continuous improvement action plan**.

In addition, we now analyse days of absence following accidents at work in detail thanks to cooperation across departments and data cross-referencing. This means we are now more systematic in carrying out return-to-work interviews following a lengthy absence.

Every work accident forms part of a discussion with the employee representative bodies, and **an annual review is carried out** with internal stakeholders.

The quarterly meetings of the management committees are also the subject of a specific HSSE review during which the Fr and Tg indicators are analysed.

S P O T L I G H T HEALTH AND SAFETY AT WORK

APRIL 28: WORLD DAY FOR SAFETY AND HEALTH AT WORK

We are keen to continue working on instilling a safety culture in all our employees.

One specific theme will be highlighted on WORLD DAY FOR SAFETY AND HEALTH AT WORK, celebrated every April 28, in a special press release in a short but impactful format. For 2023, we have chosen to focus on road risk.

Occupational road risk is an issue that is too often ignored, even though it is the leading cause of death at work in France.







% of shared supra-regulatory checks



As an energy producer, stockist, transporter and supplier, we operate within a highly regulated framework. There are a great many controls that we have to implement as part of the labour, environmental and building codes, and putting them into practice is sometimes a complicated business.

As stipulated in the regulations, we could outsource these checks to external service providers. We think that there are teams working "in the shadows" behind this host of checks to make sure that each controlled item is compliant. This is why, in line with our corporate value based on "team spirit", we include this indicator in the social and well-being at work key priority.

Above and beyond the technical aspect that is designed to monitor a particular area, this involves going to meet employees, and being in sync as much as possible with their work tools and concerns so that we can upgrade the work conditions (health and safety) for and with them.

OUR CONTRIBUTION
TO SUSTAINABLE
DEVELOPMENT:



CHANGES TO THE INDICATOR:

With 238 supra-regulatory checks carried out this year, we have hit our stride and outstripped the objectives we set for ourselves. As it does not seem relevant to commit to improving this target, we have chosen not to retain the percentage of shared checks as the key indicator in our report. We will continue to monitor this aspect but not as part of our CSR performance plan.

It is being replaced by an environmental performance indicator: evaluation of our GHG (greenhouse gas) emissions based on the carbon audit approach.

How we measure the indicator

G O A L 2022 - 2024

33% of shared checks carried out a year reaching 100% in total in 2024.

up 1/3

every year

At the very least, self-audits relating to DUER (guidance on risk assessment at work), ICPEs (facilities that require classification to protect the environment) and chemical risks will be recorded. We believe that 100% of sites must have been self-audited within three years.

% of shared supra-regulatory checks

RESULTS FOR 2022 - 2023

REMINDER OF THE GOAL: UP 1/3 every year

SUCCESS RATE: 100%



203

ANALYSIS:

- Number of safety, environment checks carried out in 2022: 238
- The Detail, HSSE and Logistique Route distribution departments worked closely together. Based on the rules of the ADR and the Labour Code, together with feedback from our salespeople in the field, we ordered over 30 transport cases.

The added value lies in the fact that we will have standardised equipment for all our field salespeople. As well as being shock-resistant, these cases are vapour-tight and ergonomic. They make handling and transporting chemical products easier while guaranteeing an optimal level of safety for our employees, who are very often client-facing.







• This year once again, the stations department organised a special seminar between the HSSE department and service station managers to discuss the safety of people and property.



OUT-STRIPPING THE INDICATOR

The Dyneff Group has an in-house HSSE department. This means that everything relating to the protection of people and property is controlled, and that it is one of management's key concerns.

The regulatory controls inherent to classified facilities must be carried out every five years. We have opted to reduce this frequency so that we can be in sync with the teams in the field as much as possible and guarantee their complete safety. As a result, we run self-checks every year that help forge links and encourage dialogue as well as manage and fine-tune these five-year programmes.

Implementation of the annual barometer review

Above and beyond the indicators used in this report and the additional approaches that the Dyneff Group is introducing, we are keen to compile and study more HR information, such as:

- The gender pyramid
- The age pyramid
- Average length of service
- Type of contract (permanent, fixed-term, temporary, etc.)
- Turnover
- Gender equality index
- Absenteeism
- Number of distance-working days
- Results of our occupational stress studies in France and Spain

When each tool is considered individually, it does not have particular relevance; it is the cross-referenced, contextual analysis of this information as a whole that comes into its own.









How we measure the indicator

GOAL From 2022

100%

31/12/2023

Our results will be analysed and addressed as part of a performance summary, based on national statistics, relevant bibliographies and a benchmark extracted from our industry data.

Systematic annual review, sharing the outcomes with the CSR COPIL (steering committee) and management committee.

Implementation of the annual barometer review

RESULTS FOR 2022 - 2023

REMINDER OF THE GOAL: Systematic implementation of an annual review

SUCCESS RATE: 100%





ANALYSIS:

In line with the methodology of the decree for equal pay for men and women issued by the Ministry of Labour for firms with over 250 employees, **Dyneff SAS obtained a score of 86/100** based on the breakdown below:

- Indicator for the pay gap between men and women: 31
- Indicator for the gap in the pay increase rate between men and women: 20
- Indicator for the gap in the rate of promotion between men and women: 15
- Indicator for the percentage of women employees given a pay increase in the year following their return from maternity leave: 15
- Indicator for the number of employees of under-represented sex among the 10 highest remunerations: 5

Dyneff Retail obtains a score of 95/100:

- Indicator for the pay gap between men and women: 40
- Indicator for the gap in the pay increase rate between men and women: 35
- Indicator for the percentage of women employees given a pay increase in the year following their return from maternity leave: 15
- Indicator for the number of employees of under-represented sex among the 10 highest remunerations: 5

Current events show that our relationship to work is changing enormously. Employees, and not only among the younger generation!, are increasingly voicing the expectation that they need to feel useful in a company by committing to societal causes.

Employees want their firm to be actively involved. These are the outcomes of a study conducted by Mercer among 11,000 employees across 16 countries. The survey shows that employees are keen to work for firms that reflect their personal values: 96% of respondents expect their employer to promote social issues, diversity and fairness.

This is the mindset that inspires us and makes us determined to steer and guide our CSR approach.

OUT-STRIPPING THE INDICATOR



We have been producing and analysing an annual summary for several years now, a "social audit" that is a precursor to this performance indicator. It is shared with our employee representative bodies. It includes:

> based on age



> based on length of service



> according to the type of contract



As part of this social barometer, all the data from 2019, 2020 and 2021 has been compiled to create a database. This gives us a solid foundation for tracking and understanding the changes to our HR indicators.

S P O T L I G H T A DISABILITY-FRIENDLY COMPANY



Dyneff reached a new milestone when it took part in a trial launched by Pôle Emploi (the French employment agency): the disability-friendly company certification label. For many years now, Dyneff has been committed to supporting the recruitment, integration and retention of people with disabilities. This certification clearly demonstrates our desire to promote the inclusion and personal development of people with disabilities. in our Group.

In actual fact, a disability-friendly business is a company that has chosen an inclusive and caring approach to people with disabilities, and is keen. to let the world know! This distinction, which we undertook voluntarily, characterises the recognition and promotion of the skills and talents of people with disabilities in the company. It also commits the firm to creating a positive work environment for integration and professional development. The reality is that many people with disabilities self-censor owing to the problems they face during the recruitment process. It is this hurdle that Dyneff is intent on overcoming by sporting the "disability-friendly company" certification label.

At Dyneff, we implement initiatives designed to prioritise the accessibility and adaptability of workplaces and equipment so we can help people with disabilities practice their profession in the best conditions.

CONCRETE INITIATIVES INTRODUCED AT DYNEFF:

Configuration of work spaces:

We physically lay out work spaces with ramps, adapted lifts and accessible toilets, as We take an active part in mentoring programmes, particularly with Arpejeh, which well as ergonomically-adapted workstations.

Education and training:

We organise awareness-raising training sessions to help foster a caring, respectful where everybody feels accepted, respected and encouraged. corporate culture towards people with disabilities, including during Disability Week.

Inclusive recruitment:

employers to help the former find jobs and support them in the workplace. These are the resources we use to promote equal opportunities and spot talent.

Mentoring programmes:

helps integrate young people with disabilities into the world of work. We can then offer our support and suitable guidance to give a hand to the integration of people with disabilities and their development. These initiatives foster a positive work climate,

Adaptation of working time:

All employees who have recognition of disabled worker status (RQTH) are given an We work closely with specialist organisations and take part in job fairs such as extra day of leave together with adjustments to their working hours to make it easier Cap Emploi, where the mission is to work with people with disabilities and their to access care. Furthermore, six additional days are granted to "caregiver" employees.







Actively committed to shrinking our environmental impact

One of the major expectations of our customers is that Dyneff should be in a position to provide energy that helps them meet their daily needs. Heating, travelling, powering their work tools or domestic appliances... all this may have seemed unremarkable just a few years ago but is today one of our clients' key concerns. A wide range of different energies is available in France and Spain to cater to these requirements. We believe that fossil fuels and "renewables" should not be pitted against each other.

We think it is important to work towards a global energy mix that fits in with consumers' uses.

At the same time, an IFOP survey in April 2023 for the French shared and electric mobility watchdog showed that only 26% of French people intend to buy an electric vehicle, down 5 points on the previous year. It follows that we should not have a dogmatic approach to fossil fuels but need to think clearly about the fact that there is a climate emergency. The reality is that we work with our clients to steer them towards energies that emit less CO2, and we school them about the best actions to adopt to cut their energy consumption. What's more, our goal is to increase the production of renewable energies on our own sites as well as via our partnerships with individuals and professionals. Last but not least, our work must fit into a recognised plan; to this end, it has seemed strategic to focus our attention on our CO₂ emissions and to start our company's carbon audit.

ENERGY TRANSITION

the energy transition.

Faced with the growing demand for alternative solutions from our customers, and for our own internal uses, we are keen to expand our range of renewable energies. It follows that we have selected as a second indicator the amount of renewable energy produced via our facilities.

We help our customers release less CO, into the air by offering them
No customer is forgotten, whether it is a question of alternatives to alternatives to fossil fuels. Our diversification strategy means we can fossil fuels or renewable energies: everyone will choose the energy propose a comprehensive range of substitutes for carbon products. that suits them best in line with their financial abilities and personal As a result, we are using **tons of CO**, **avoided** as an indicator for motivation. We will not pit environmental challenges against social situations. Furthermore, one of our commercial battles is to work with populations in "energy poverty" by providing high-quality energy that is less carbon-intensive wherever possible. We are a company that is actively committed to developing, supporting and financing targeted programmes designed to cut energy consumption. As a result, our third indicator of the energy transition is the **financial** support given to energy-saving incentive programmes.

ENVIRONMENTAL FOOTPRINT

In parallel with these three energy-centric approaches, we are keen to work on improving our environmental footprint. By "footprint", we mean the impact we have building and running our sites. One of the problems for the future is how to manage waste. The first indicator we have chosen for cutting our environmental footprint is **the amount of waste we produce**. We will aim to quantify and reduce it. But these actions will not be enough in themselves, which is why we intend to work on the ethical use of this waste. Our second indicator is the proportion of repurposed waste.

Last but not least, several years ago we embarked on an innovative programme in our service stations that is designed to promote biodiversity even as we build new infrastructure.

An ecological situation analysis is carried out prior to any project, where the challenge is to avoid having a negative impact on the environment (fauna and flora) after our work comes to an end. A comparative analysis is carried out by an external authorised ecologist that may lead to a certification label (Biodivercity, Biodisctrict®, etc.). In conclusion, the third indicator for reducing our environmental footprint is retaining environmental certification during accreditation renewal audits

Last but not least, we know that greenhouse gas emissions contribute to anthropogenic global warming. As a result, the fourth indicator of our environmental footprint is the amount of CO₂ emitted by our business activities.

Tons of CO₂ avoided



It is commonly agreed that carbon dioxide (CO_2) in gaseous form is responsible for the greenhouse effect in large part. When a fuel is burned (via a boiler, thermal vehicle, etc.), CO_2 is released into the atmosphere, where it begins to accumulate.

A vehicle that uses 50 litres of diesel generates 113 kg of CO_2 , while a boiler consuming 50 litres of heating oil produces 132 kg. In overall terms, using diesel fuel, petrol or heating oil emits much more CO_2 than alternative energies.

It follows that any alternative solution that uses less fossil fuel will proportionally reduce the CO₂ released into the atmosphere over the combustion cycle.

In parallel, the intensified use of alternative solutions (electricity production via photovoltaic panels, solar-powered water heaters, pellet stoves, heat pumps, etc.) helps to cut greenhouse gas emissions.

OUR CONTRIBUTION
TO SUSTAINABLE
DEVELOPMENT:











How we measure the indicator

GOAL From 2022

To produce and distribute alternative energies and encourage clients (professionals and individuals) to consume more ethical products.

We will keep a record of all the kWh produced using alternative energies (photovoltaic panels, wind turbines, etc.) and all the kWh avoided thanks to our heat pump facilities, insulating accommodation, selling pellets, increasing the proportion of biofuels above the legal percentage, and making alternative fuels available.

These kWh will be converted into tons of CO₂ avoided.

Tons of CO, avoided **RESULTS FOR 2022 - 2023**

REMINDER OF THE GOAL: To produce and distribute alternative energies

SUCCESS RATE: Trending upwards

100%



ANALYSIS:

Dyneff periodically extends its range of customer services, steering clients a little more every day to the use of alternative fuels. We have introduced logistics schemes for marketing less carbon-intensive energies through our diversification strategies.

In 2022 our customers had the opportunity to access fuels containing up to 100% bio-based compounds (Gasoil B10, for 10% bio-based compounds, B30 or B100, E10 or E85 petrol). More recently, our facilities mean we can sell a synthetic fuel with special characteristics that has an extremely positive carbon footprint: HVO100.

In overall terms, more than 12 million litres of biofuels, which emit fewer greenhouse gases, have been used to replace fuels and combustibles of fossil origin. From an environmental perspective, this means 27,000 tons of CO₂ were avoided.

For comparison:

- 27,000 T of CO₂ is the same as around 140 Paris-New York flights
- 27,000 T of CO₂ is the same as around 1,810 Montpellier-Paris flights



As well as promoting alternative non-fossil energies, our Group also provides a wide range of solutions for limiting the use of carbonbased liquid fuels. This includes, for example, using photovoltaic panels to generate electricity; installing solar-powered water heaters and thermodynamic tanks; insulating buildings; using boilers or pellet stoves for heating; heat pumps, and so forth.

In 2022, the photovoltaic facilities installed by the Group for its customers, or in our own facilities, produced in the region of 1,541 MWh in France and Spain. According to data provided by the World Energy Council, it takes around 1,000 kg of oil equivalent to produce 10 MWh. This means that using these renewable energies made it possible to avoid 348,000 kg of CO₃.

OUT-STRIPPING THE INDICATOR

Historically, Dyneff has always been a first in the French network to offer green trailblazer when it comes to incorporating biofuels. As far back as the 1990s, the Group the mainstream marketing of greener energy. was the first distributor in France to offer fuels We have been offering customers fuels that with vegetable oil content to drive down the carbon footprint of its customers.

Dyneff also made the first move in the early 2000s when it became the biggest E85 distributor in spite of a relatively small network of distribution stations.

support and promote the circular economy and reduce CO2 emissions. Thanks to our collaboration with Raisinor France Alcool, we were the first supplier on the French market of ethanol made from vine and wine waste. This We are rolling out electronic signature means that distributors can incorporate an advanced biofuel into the petrol sold across so we can avoid printing paper and mailing the country.

Since July 2023, the Dyneff Toulouse Sud motorway service station has been the hydrogen at the pump, opening the door to incorporate bio-components well above the legal threshold for decades, thereby reducing the dependence on fossil energy.

It is a transition that is only possible thanks to the advice and explanations our teams give our professional customers, who are not always at ease with these transition energies. The Group has been working since 2015 to We routinely offer the same clientele electronic billing as well as the option not to print receipts for all customers at our service stations

> solutions for our administrative documents letters

SPOTLIGHT NEW BIOFUELS

F30

A new type of fuel was launched in 2023: F30 biofuel!

This is a mix of domestic heating oil and vegetable oil methyl ester (30% primarily from rapeseed).



HV0100

HVO100 is a fuel consisting of 100% renewables. It is a synthetic paraffinic diesel made from sustainable vegetable oils or waste reprocessing (animal fats, cooking oils, residual oils, etc.). Dyneff's first sales, and the first partnerships with our haulier client, were launched in January and February 2023.





DYNEFF AND THE ENERGY TRANSITION

2010

Dyneff markets E85



January 2023

HVO100 put on the market





2015

Bio advanced energy created in partnership with Raisinor



F30 put on the market













Financial support given to energy-saving incentive programmes



As we explained in the preamble, we have chosen not to put the spotlight on our regulatory CSR obligations: our "obligatory" status in the EEC system is one of these. In a nutshell, as a distributor of fossil fuels, we are obliged to generate «green" certificates.

Rather than simply purchasing these certificates on the market, or delegating our obligation to specialist companies, we were keen to go a step further, financing programmes so we can play a more active role in the low-carbon transition. We encourage and enable schemes that do so much more than simply save energy through practical, nationwide initiatives organised by our specialist in-house team.

TO SUSTAINABLE **DEVELOPMENT:**

OUR CONTRIBUTION







CHANGES TO THE GOAL

NEW PROGRAMME - COMING ON LINE IN 2023



"CYCLO-CARGOLOGY":

Designed to fast-track the use of "cyclo-logistics" for the last mile of logistics.

€ 1.4 million of funding 200 GWh saved

The aim of the cyclo-cargology scheme, backed by the Les Boîtes à Vélo not-for-profit, is to design tools for, and support the introduction of, sustainable logistics for companies and local authorities. Its goals are to:

- Encourage logistics contractors to use cyclo-logistics via awareness-raising initiatives.
- Professionalise "cyclologistics coordinators" to manage a successful change of economic scale.
- Develop digital service solutions for logistics stakeholders.

Dyneff is one of the companies funding the programme, with an investment of \in 1.4 million.

How we measure the indicator

GOAL 2019 - 2025

€ 28.8 million

To calculate the financial support given to energysaving incentive programmes.

€ 27.7 million € 28.8

> Our commitment to supporting ambitious programmes for the low-carbon transition has been revised upwards.

To play an active role via our energy-saving

p. 32

Financing energy-saving incentive programmes

RESULTS FOR 2022 - 2023:

REMINDER OF THE GOAL: € 28.8 million over the period 2019 – 2025

SUCCESS RATE: TRENDING UPWARDS





ANALYSIS:

In conjunction with the ecological planning published on 19/01/2023 by France, Dyneff is naturally committed again this year to financing energy-saving incentive programmes. We are extending our commitment by signing up to the "coup de pouce" stimulus that helps the poorest households receive increased energy-saving payments.

Dyneff is a signatory of the "Coup de cœur Chauffage", "Coup de pouce Rénovation performante d'une maison individuelle" and "Coup de pouce Chauffage des bâtiments résidentiels collectifs et tertiaires" energy-saving charters.

Dyneff is continuing to acquire subsidiaries specialising in the installation of low-consumption and renewable energy equipment so we can respond effectively to the challenges of the energy transition. Thanks to these inter-related activities, we can have better control of our processes and boost the value chain.

CONCRETE SUCCESS STORIES (PROJECTED PERIOD FROM 01/01/2019 TO 31/12/2023)





BY BIKE:

provide support to national and local government to extend the use of bicycles as a daily means of transport.

> € 1.2 million of funding 245 GWh saved



INTERLUD:

work with local authorities and economic operators on issues regarding freight transport in cities. € 1.3 million of funding

€ 1.3 million of funding 261 GWh saved



FUTURE:

contribute to installing 45,000 electric charging points and train at least 60,000 people in electric mobility.

€ 13,315 million of funding 2,187 GWh saved



COLISACTIV':

undertake a real-scale trial of a sustainable, carbonfree service for delivering parcels over the last mile using active mobility, in particular cycling.

> € 957K of funding 160 GWh saved

OUT-STRIPPING THE INDICATOR



STEER

raise awareness among 185,000 motorists about more energy-efficient travel.

€ 3.7 million of funding 740 GWh saved

The STEER programme drew to a close after three years on December 31, 2022. It featured a whole host of events, not just at the Dyneff and APRR road and motorway service stations but also in seven local authorities!

These activities were broadcast on numerous media and on the programme's social networks!

The initiatives as a whole outstripped the goal, boosting awareness among 213.188

boosting awareness among 213,188 motorists.

At the launch of the STEER programme, a competition was held with several prizes on offer, such as electric inflators and electric bikes, with the top trophy being an electric Renault Zoé (the draw was carried out on January 12, 2023 with a justice commissioner)! The winner, who came from Lyon specially for the occasion, collected their car on March 9 at the programme's closing event.







S P O T L I G H T — PARTNERSHIP SUPPORTING THE ENERGY TRANSITION





In Occitania, various players committed to **sustainable development** and boosting the appeal of the region got together to **organise a joint service** to **roll out and run recharging infrastructure for electric vehicles (IRVE)**.



As a result of this meeting, the **RÉVÉO group** was formed, consisting of 10 energy federations in the Occitania region and the metropoles of Montpellier and Toulouse. **Coordinated by SYADEN** (Syndicat Audois d'Énergies et du Numérique), which operates in the historic region of Dyneff, RÉVÉO works to **facilitate the mobility of electric vehicle users** by **deploying** and **running a network of charging points** for electric vehicles across the entire area.

This partnership means Dyneff can continue on its journey **towards the energy transition** and cover **some of its obligations to integrate renewable energies** by **obtaining the renewable electricity certificates** produced by RÉVÉO (the electricity used for mobility needs is valued in the same way as biofuels).





Emmanuel Riu, Dyneff's managing director, emphasises that "the mutual value of this agreement with the biggest public network of French charging points is a symbol of our Group's renewed commitment to the energy transition."

<u>Régis Banquet, SYADEN CEO, acting as coordinator for the RÉVÉO group,</u> "is delighted with this partnership with a well-known player in the energy sector with roots in Aude, and whose strategic goals focus on a carbon-free energy future."









Number of kWh consumed over all our sites



We start from the following saying: "We can only improve what we measure." This means that, with the exception of a handful of facilities that consume a lot of energy, we do not measure our electricity consumption. The lighting and thermal comfort in our offices (headquarters, branches, sales offices and stations), which are undoubtedly very energy-intensive, are not clearly monitored. As a result, there is probably a risk that there are excesses in the day-to-day use in our facilities (undue air conditioning and heating, unreasonable use of artificial lighting, no reduction procedure at night and weekends, etc.).

These measurements and cross-analysis will improve our understanding of our behaviours so we can focus on areas where our performance is poor.

OUR CONTRIBUTION
TO SUSTAINABLE
DEVELOPMENT:





CHANGES TO THE INDICATOR:

This indicator is changing and being consolidated for 2024 as it becomes: number of kWh consumed in our network and the amount of transition energies installed and produced.

How we measure the indicator

GOAL

2022 - 2023

To quantify at least 80% of our energy consumption.

To draw up an emission-reduction action plan.

By looking at our energy bills, the "energy" adviser will be responsible for monitoring variations in consumption on the site they report to. Accordingly, if deviations appear that are considered abnormal, a more in-depth analysis will be performed.

The retail, technical and HSSE departments will carry out a more wide-reaching analysis with the aim of coming up with leading-edge solutions to measure and control more effectively, thereby bringing consumption down (insulated networks, optimised compressors, automated management of some technical facilities, etc.).

Number of kWh consumed on all our sites

RESULTS FOR 2022 - 2023:





ANALYSIS:

Contrary to what we initially stated, this year we were not able to create a network of energy advisers for every site. Nonetheless, we were able to quantify the kWh we consume via our energy bills. These are centralised in the Dyneff Group's management control departments, specifically retail management control, which acts as the hub for many measurement points. We also succeeded in repurposing the energy consumption for Dyneff Spain.

Nevertheless, we acknowledge there has been a small degree of uncertainty in converting euros spent versus kWh actually consumed. On the other hand, a very marginal few sites have not had a consumption report carried out. Our accounting census for 2022 is, according to us, around 90% of our energy quantification. It emerges that we consumed about 8,320,000 kWh in 2022. The goal of drawing up an emission-reduction action plan is scheduled for 2024.

OUT-STRIPPING THE INDICATOR



Following the surge in electricity and gas prices in the summer of 2022, we believe even more strongly in the importance of monitoring our sites so that we can have a more detailed vision of our energy positions.



Current events are a reminder that we now have to factor in the risk of selective power cuts that is becoming increasingly likely. The need to have a better understanding of our

consumption profiles is now, therefore, a strategic issue.

As we explained above, it is important to work together with other organisations in certain areas. We have spoken with EFICIA, a young company that has specialised in the energy management of buildings for around 10 years. Their leading-edge solutions, which have been recognised by French Tech, would help us optimise the energy performance of our buildings without ever sacrificing the comfort of our employees. In 2024 we are intending to turn the discussions that have already started into a reality.

Tons of waste produced



We have pinpointed two specific waste-generating channels. First, and the area that that makes the highest contribution, our service station business. From receiving goods on pallets to stacking them on the shelves, managing excess packaging is a challenge, to which we need to add food waste and the related waste generated by our customers.

Secondly, all our employees in our offices, branch and at headquarters generate waste on a daily basis. This waste seems so unavoidable and inconsequential that, ultimately, we have no way of quantifying it, and even less of promoting its repurposing.

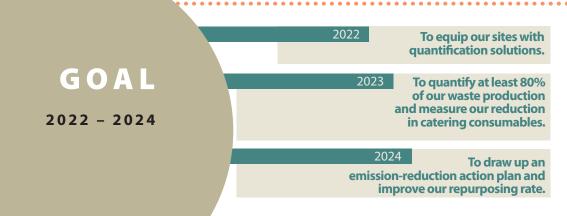
Based on the regulatory requirements resulting from the Environmental Code and Law No. 2020-103 on tackling waste and the circular economy, we are keen to go much further by employing a global, systematic strategy that focuses on four keywords: identify, quantify, reduce and / or repurpose.

OUR CONTRIBUTION
TO SUSTAINABLE
DEVELOPMENT:





How we measure the indicator



Nine sites across our entire network have already identified their total waste deposit. The tonnages eliminated are conveyed via our appointed service providers.

We differentiate between non-hazardous industrial waste (NHIW) and hazardous industrial waste (HIW) since the way they are managed is clearly different. NHIW contains bio-waste, cardboard (recyclable), plastic film (non-recyclable), etc. Cutting down our environmental footprint will inevitably mean improving the way we handle waste management.

Tons of waste produced

RESULTS FOR 2022 - 2023:

REMINDER OF THE GOAL: To kit our sites out with quantification solutions

SUCCESS RATE: 100%

SUCCESS RATE: 100%

80%

REMINDER OF THE GOAL: To quantify at least 80% of our waste production and measure our reduction in catering consumables.



100%

ANALYSIS:

Thanks to the significant work carried out this year on the issue of waste, we have become more efficient, and our organisation is well-versed in monitoring this indicator. In concrete terms, we are increasingly able to characterise our waste production. We are also more experienced at raising awareness among our stakeholders about better sorting or even changing habits. On the waste characterisation aspect, the joint work of the project group including the stations and HSSE departments now means it is possible to have a key dataset. We are organised to record our non-hazardous industrial waste (meal waste, paper, packaging, etc. = NHIW) and hazardous industrial waste (used cans of chemical products, cigarette butts, hydrocarbon sludge, etc. = HIW). In terms of the goal of quantifying our waste, we applied the Pareto law, aiming to monitor very closely a minority of sites which contribute to the majority of our production. The 80% goal has been met. Over the period 2021-2022 we obtain the quantification shown in the graph below.

OUR WASTE PRODUCTION IN TONS



Even though quantification is the bottom line for more effective waste management, it is also vital to raise awareness among our stakeholders about good initiatives and selective sorting. The project group associated with our communication department has produced materials designed to help our clients (the largest generators of waste) with good practices.

This material goes hand-in-hand with the new furniture that is being introduced over time on our sites

OTHER CONCRETE SUCCESS STORIES



Example of standardised containers facilitating waste management.



Example of nudging people to pick up cigarette butts.



Sorting bio-waste is now a major challenge at our stations.



Our ability to manage our waste properly is verified from time to time by created by our in-house teams. external organisations (in this instance, PAPREC).



Example of an awareness-raising poster

OUT-STRIPPING THE INDICATOR

Waste management in the catering sector is much more complex than it might seem. Our customers and employees do not always interpret what is meant by recyclable waste or soiled waste in the same way. In addition, there is the language barrier for a clientele that is partly foreign, especially on the motorway network.

Another important aspect is that each distribution brand may require its own graphic guidelines for waste management, which creates more confusion in an already complex world. Last but not least, no two sites are the same in terms of space, flow and storage points. For a system that would like to be uniform, the truth is that nearly every situation is unique! Nonetheless, waste management is still a real challenge, and to this end we have created a stand-alone project around the issue. It is factoring in the specific characteristics of each line of work and managing their complexity that drives us on and moves us forward.

% of waste repurposed

Quantifying our waste is not enough to shrink our environmental footprint.

The feedback from the nine sites mentioned in the previous indicator tells us that our waste repurposing can be improved, and not just through our internal management mechanisms but also through our external procedures.

Waste repurposing revolves around the principles of reuse, recycling, material repurposing, energy recovery and responsible disposal. Identification is the cornerstone of this repurposing (the goal of the previous performance indicator) followed by selective waste sorting. The more effective the sorting, the more waste repurposed.

CHANGES TO THE INDICATOR

2023 – 2025: We must step up the number of sites we audit and the monitoring frequency of sources of waste.

OUR CONTRIBUTION
TO SUSTAINABLE
DEVELOPMENT:







How we measure the indicator

GOAL 2022 - 2025 Multi-year reduction plan

Repurposing rate of used oils > 14% Repurposing rate of household waste > 53% To quantify the repurposing potential of our bio-waste Nine sites across our entire network have already identified their total waste sources. The tonnages eliminated are shared via our appointed service providers.

We analyse the channels set up for each ton generated so we can repurpose our waste. This is no easy task since the procedures in France are not homogeneous for sorting management and repurposing methods. It is, therefore, an issue to be studied on a case-by-case basis, and which will be a fantastic way to gain insight into a circular economy in the integrated management of our waste.

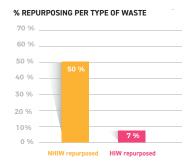
% of waste repurposed RESULTS FOR 2022 - 2023:



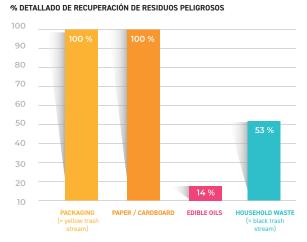


ANALYSIS:

When it comes to waste management, no initiative is ever 100% successful, and some regions still do not have the expected repurposing procedures. In concrete terms, we obtain the following ratios with respectively 642 T of non-hazardous industrial waste and 17 T of repurposed hazardous industrial waste:



By detailing each source, we obtain:



The graph shows that the challenge facing us in the future is to focus our work more on repurposing used cooking oils (26 T produced) and household waste (472 T produced). It is important to point out that waste management in France is often the responsibility of the various regional administrative departments, and is divided between private companies and public organisations. It follows that we need to tap into a collective synergy. The problems that may be faced in this approach clearly illustrate that waste management is nowadays a societal issue with a capital S.

And the difficulties are even greater when it comes to repurposing hazardous industrial waste (HIW). The procedures in France are still very specific, and it is easier and / or more economically viable to convert this HIW into final waste rather than repurpose it. Nevertheless, it should be noted that over 45% of our waste from hydrocarbon separators is repurposed and converted into thermal energy.

OUT-STRIPPING THE INDICATOR

In addition to the NHIW and HIW explained above, we are working on helping to repurpose waste in a broader spectrum via the production of biogas.

We are studying several initiatives inside the Group designed to transform agricultural waste into biogas and to repurpose the digestates as organic fertilizer for use in farms that have teamed up with the scheme.

We have been leading the way for several years now in the process of incorporating ethanol from the alcoholic fermentation of grape marc and lees, two forms of waste originating in the wine industry. Since this ethanol is not derived from foodstuffs (wheat sugar, beets, etc.), it is a great example of material repurposing.

Retaining environmental certification during accreditation renewal audits

When we set up a service station or carry out extensive developments, the related work may have an impact on the preexisting fauna and flora. It is worth knowing that various regulations accumulate when a service station is being built; in the vast majority of cases, however, the issue of fauna and flora is rarely covered.

We were keen to do more by obtaining the Biodivercity and Biodistrict certification labels. These certification labels were devised by and are awarded by independent French firms. They aim to guarantee that a service station has been set up and will operate in compliance with local biodiversity.

OUR CONTRIBUTION TO SUSTAINABLE DEVELOPMENT:







How we measure the indicator

GOAL

As soon as a project is awarded Biodivercity or Biodistrict status (or another innovative label), we pledge to retain this certification throughout the operation of the site by conducting renewal audits.

100%

% success following audits for renewing certification labels.

The teams we have put together for the new project are both internal to Dyneff (retail, technical, HSSE, etc.) and external (an architect, project manager, technical design offices, etc.). They are audited by an authorised ecologist who carries out a preliminary baseline inventory together with a faunaflora impact study generated by the project.

There must be an improvement in the initial conditions in various areas. The ecologist then assigns a score during their audit based on these qualitative and quantitative improvements.

Retaining environmental certification during accreditation renewal audits

RESULTS FOR 2022 - 2023:

REMINDER OF THE GOAL: Certification label renewals

SUCCESS RATE: 100%



ANALYSIS:

The collective endeavours of the various departments were rewarded when we officially obtained our Biodivercity® certificate of compliance.

Certificate of compliance awarded by the Conseil International Biodiversité & Immobilier for our Toulouse Sud-Nord station.





We conduct activities throughout the year as a way of continuing to keep the certification labels going. These are often designed to be educational and fun, and to raise customer awareness about protecting biodiversity. In addition, the following local partnerships have been extended into 2023:

- The Couleurs en Herbe not-for-profit

COULEURS EN HERBE

Située à 16 kilomètres de la station autoroutière sur la commune de Castanet-Tolosan, l'association Couleurs en herbe promeut la découverte des plantes locales et leurs usages. Pour le grand public, différents ateliers sont proposés afin d'être initié à la botanique. Bénévolement, les membres de l'association se sont rendus à la station autoroutière de Toulouse Sud-Nord les 21 et 29 juillet pour proposer des ateliers aux automobilistes.



- The Un toit pour les Abeilles not-for-profit



Animations avec l'association «Un toit pour les abeilles

OUT-STRIPPING THE INDICATOR

The Toulouse Sud-Nord service area has an educational trail for our clients and employees to raise awareness among as wide an audience as possible about the challenges of preserving biodiversity.





Educational display promoting biodiversity and installation of insect nesting boxes at Toulouse Sud-Nord.

We have implemented a High Environmental Quality (HEQ) approach for our new buildings during the construction phase and while operating sites for several years. In concrete terms, out of the 14 targets featured in the HEQ certification label, we are coordinating with the architects and project managers to come up with work of a higher quality than the usual standards.

NEW INDICATOR FOR THE ROADMAP CARBON FOOTPRINT







The drafting of a first CSR Report in 2022, together with this update, have contributed greatly to disseminating good environmental practices inside the company.

We presented it last year, as reflected in the choice of some of our environmental indicators (CO₂ avoided, EEC, energy production etc.), our approach must form part of a recognised scheme; as such, it seemed strategic to us to target our attention on our CO₂ emissions.



OUR CONTRIBUTION TO SUSTAINABLE DEVELOPMENT:







We are proud, therefore, to be able to announce that we are embarking on a process to quantify our ${\rm CO_2}$ emissions by drafting a carbon audit.

How we measure the indicator

GOAL 2023 - 2025

Quantifying our greenhouse gas emissions

in tons of CO emitted.

We will use the carbon audit methodology known as Bilan Carbone®, published by ADEME (French Agency for the Ecological Transition), to quantify our greenhouse gas emissions. This type of audit factors in all GHG emissions, direct or indirect, for all the physical flows of an organisation without which it could not operate.



Organisations today are faced with a complex global environment where it is often difficult to assess the strength, transparency and compliance of the economic or financial stakeholders they interact with.

Based on this observation, the Dyneff Group has for many years chosen to publicise values that mean the company is a recognised partner of the stakeholders in its environment. Over 65 years of experience have shaped the history of a local, committed, responsible and resilient player in an often-chaotic market, a company that is always at the forefront of political and geo-strategic challenges. Our management decisions, risk analyses and transparency have all helped to forge Dyneff's reputation and give confidence to our employees and stakeholders as a whole. The criteria highlighted in the key priority devoted to good governance serve to support this conviction.

A RESPONSIBLE COMPANY

We think that doing "good business" shouldn't be at the expense of our suppliers and stakeholders. This explains why Dyneff takes part in numerous joint ventures (or JVs) on a regular basis, where collaboration is the key to success. The idea of "co-opetition" is a reality in the Group's day-to-day business, just as mutual support among our colleagues, customers and suppliers is still a strong marker of our industry.

Now more than ever, current events demand that we act as a responsible, supportive player so we can contribute to the smooth running of our business sector in compliance with the rules and principles that have guided the French and Spanish company for many years. To ensure that our stated position is consistent with our actions, our first indicator as a responsible company will be **the number of late supplier payment days**. The closer they are to zero, the better.

But what would governance guidelines and choices be worth without everyone signing up to the established rules? Our teams must share this vision and pass it on. As the second indicator for a responsible company, we have chosen **the rate at which our employees sign up to all our rules of ethical conduct**.

Last but not least, thanks to a CSR filter that is increasingly ubiquitous in our brainstorming, discussions and decisions, we measure its importance and benefits for the company. This commitment must be a strategic tool that brings the Dyneff Group together. As a result, the third indicator will consist of **actively involving our subsidiaries in our CSR approach**.

DUTY OF VIGILANCE

Being a responsible company also means we stand the test of time so we can guarantee our employees, shareholders, customers and suppliers a lasting relationship built on the certainty of continuing relations. Weighing up the risks that our Group could face is part of our day-to-day work, alongside drafting incident management or business continuity procedures, and carrying out exercises under stress.

As our vigilance indicator, we have selected **the rate of participation in and understanding of the cybersecurity assessment module**. In 2022, 43% of companies were targeted by at least one successful cyberattack. Cyber threats are becoming increasingly frequent and complex, and the extortions more and more profitable.

SUPPORTING THE COMMUNITY

Our company must take part in the life of the wider community. Where possible, we must also help improve the day-to-day lives of our fellow citizens by providing operational or financial support for local initiatives. There is no commercial reward for this work, and we should not expect anything in return. It simply reflects the riches created by our employees to support their environment (not-for-profits, charitable events, civic initiatives, etc.).

We have chosen to measure **the number of corporate initiatives we take to promote local development**.

CONTINUOUS IMPROVEMENT

Last but not least, it seemed that this report as a whole and its impact would be all the greater if our commitment focused on constantly reviewing and presenting the outcomes. As a result, we are selecting the **successful completion of the annual review of the CSR Report** as a continuous improvement indicator.

*Source : Tème édition du baromètre annuel du CESIN, 2022 p. 44

Number of days in arrears for supplier payments



An article published in *La Tribune* on March 17, 2022 drew on an IPSOS survey to show that the main cause of cash flow problems for SMEs (small and medium-sized enterprises) is the payment delays generated by their customers. The survey reported that 57% of these firms have been victims of late payment, and 86% of company directors think that these lead times have a significant impact on the health of their organisation.

We believe that when a service has been delivered properly, payment should be made on the date agreed between the two parties.

OUR CONTRIBUTION
TO SUSTAINABLE
DEVELOPMENT:



How we measure the indicator

GOAL 2023 - 2025

2022: To calculate our theoretical supplier payment period.

Cut the number of days in arrears.

In January 2022, we introduced a tool for the paperless processing of supplier invoices in the Dyneff Group.

The entire invoicing procedure from supplier registration to supplier payment is paperless. In addition, our software makes it possible to measure the late payment of supplier invoices accurately.

Number of days in arrears for supplier payments

100%

RESULTS FOR 2022 - 2023:

REMINDER OF THE GOAL: To calculate our theoretical supplier payment period

SUCCESS RATE: 100%



Dyneff Spain: 97.42% of invoices are settled in less than the agreed maximum period.



ANALYSIS:

A year ago, we reported the successful deployment of software for processing supplier invoices at Dyneff electronically.

In concrete terms, almost 20,000 invoices have been entered into the validation and payment process using this new tool. We obtain a theoretical payment period of 28.9 days if we average the payment deadlines, which are different depending on the service and / or supplier. In comparison, the average actual payment period is 38.5 effective days.

This means we are 9.6 days late for supplier payments. This number, which, of course, we need to improve, must be qualified for two reasons. The first, not inconsiderable reason, is that our software cannot yet highlight the invoices in dispute. Solving disagreements between parties is sometimes a long drawn-out process, which is why we believe that the lead time of 9.6 days is linked in part to these disputes.

In addition, these 20,000 or so invoices only cover overhead costs, i.e., all everyday purchases with the exclusion of transport, and the purchase of goods for the stores in our service stations and buying energy products. In the context of this initiative, we plan in the months ahead to integrate supplier invoices into the paperless processing software.

If we were to add these to the 20,000 general purchase invoices, it would almost certainly automatically cut the 9.6 days of payment arrears. We think that over the next two years we will be in a position to integrate all our purchase invoices into the software and produce a more detailed figure for payment arrears.

OUT-STRIPPING THE INDICATOR

The recent spectacular rise in energy markets has put many companies under pressure in terms of their cash flow. The resources needed today for us to supply large quantities of goods to international markets, and thereby guarantee our customers the most competitive prices possible, are colossal.

Failure to comply with a payment due date can put a company in a dangerous cash flow situation, setting off a domino effect throughout the supply chain. Planning payments and meeting deadlines are a key focus for the smooth running of operations for all players in the system.

Take-up rate of rules of ethical conduct

It has seemed important to clearly articulate the rules we would like to see all the Group's employees adopt in their daily work and when carrying out our activities.

In the type of business model we want, which encourages initiative and promotes autonomy among our teams, it is of vital importance to remember the framework in which working relationships must be established.

Accordingly, we have drafted several documents that cover various aspects:

- Our code of good practice.
- Our company rules and regulations.
- Our charter for using our IT tools.
- Our charter on the right to disconnect.
- The company agreement on the terms of distance working.
- The company agreement on the terms of the days-per-year contract.
- Our business conduct and anti-corruption charter.
- Our major accident prevention policy.

familiar with our internal charters.



OUR CONTRIBUTION TO SUSTAINABLE DEVELOPMENT:









How we measure the indicator

To create a single register including all the documents governing our ethical codes, governance and internal rules.

2023 - 2024

2023 - 2024

100% of the management team to sign the internal charters.

This means making sure that all our management teams have read and signed the document that consolidates our in-house golden rules. An electronic document will be circulated that will include all the signatories of the company's management committee. In the second stage, a document will be available online.

Every employee will be invited to read it and confirm they have done so. A register of connections with reader approval will be kept up-to-date to track the forward progress of this indicator. All new hires will take note of, and must sign up to, these rules of ethical conduct during the induction process.

Take-up rate of rules of ethical conduct

RESULTS FOR 2022 - 2023:

REMINDER OF THE GOAL: To create a single register with all the documents governing our ethical codes, governance and internal rules.

2022 SUCCESS RATE: 100%

100%

REMINDER OF THE GOAL: 100% of the management team to sign the internal charters

2023 SUCCESS RATE: Trending upwards

100%



ANALYSIS:

The following charters and regulations are stored in a single directory that can be accessed on our intranet:

- Our code of good practice.
- Our company rules and regulations.
- Our charter for using our IT tools.
- Our charter on the right to disconnect.
- The company agreement on the terms of distance working.
- The company agreement on the terms of the days-per-year contract.
- Minutes of mandatory annual negotiation arrangements.

The Major Accident Prevention Policy for our high-threshold SEVESO depot is kept on site and on the HSSE intranet.

As we can read elsewhere, we are keen to bring together the major basic rules on the ethical conduct of our business in a single document. As well as being concise and to the point, it will be familiar to all stakeholders of the Dyneff Group. The document will draw on our corporate values, which are already deeply embedded in the company and well known to employees (our five values are included in our communication media, and every new employee learns about them during their integration programme). It will address our commitments regarding our anti-corruption initiatives, integrity, mutual respect and support, health protection and safeguarding the environment.

It is taking a certain amount of time to draft this standalone document, and it has been impacted by the Sapin 2 Law compliance action plan that is currently being rolled out. The issue is, therefore, broader and longer than was initially planned.

Nonetheless, all our decisions are subject to cross-controls between business managers, operational managers and senior management. Furthermore, numerous controls are conducted by the French authorities and independent bodies.

OUT-STRIPPING THE INDICATOR

Creating a charter also means we can think about our values and give our commitment concrete form.

It is also a time when our teams ask questions about the rules that we are going to choose to bring in, which then creates a dynamic process of sharing and team-building between employees.

Dyneff Spain has a range of charters where the central theme is compliance, which consolidate and bring together various aspects of responsible business conduct. These are listed below under their original titles:

Política de Confidencialidad, Código de Conducta, Protocolo Canal de Denuncias, Política de TICS, Política sobre Propiedad Intelectual, Política Antifraude y Anticorrupción, Política de Gestion de Recursos Financieros, Política de Adopción de Decisiones Fiscales.

Rate of participation in the cybersecurity assessment module



Twenty percent of public and private companies have had to tackle various kinds of attack (ransomware, spyware, CryptoLocker, etc.). These slowed down their business activities or even brought them to a halt momentarily. We feel it is our duty to protect our work systems and the information they contain by stepping up our cybersecurity vigilance.

Dyneff is rolling out a training programme to educate all our employees about these risks. It covers the most important challenges that the Group is facing along with the relevant best practices.





How we measure the indicator

GOAL

To educate at least 80% of relevant employees* about the major risk of a cyberattack.

31/12/2022

Our level of vigilance is evaluated and staff are aware of the safety instructions thanks to a training module that has been set up internally, and which is tailored specially to our types of work.

* Scope = Current or new employees as of February 22 for Dyneff France, Dyneff Spain, Dyneff Retail and EPPLN.

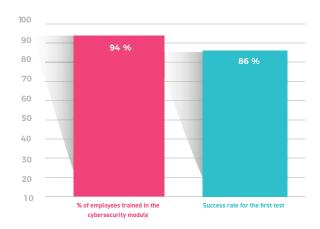
Rate of participation in the cybersecurity assessment module

RESULTS FOR 2022 - 2023:



ANALYSIS:

The scope under consideration is still Dyneff France, Dyneff Spain and EPPLN. Of the 376 employees in question, as of 18/07/2023 we closed with the following figures:



We have a high level of vigilance thanks not just to the cybersecurity prevention unit and but also due to the systematic process for training our employees and several awareness-raising campaigns. These results as of July have improved, and we are now edging nearer to the figure of 100% of eligible employees trained.

We should remember that a score below 75% results in a new test for the employee. By the same token, employees who have been identified as not complying with our cybersecurity rules during in-house control campaigns are also invited to retake the training module.

OUT-STRIPPING THE INDICATOR

We have an internal IT department that boasts expertise in computer security, and which raises employee awareness on a regular basis via campaigns calling for vigilance.

We have an IT security policy for logging on from our and to our offices.

SPOTLIGHT_CYBERSECURITY

In the current context, which lends itself to cyberattacks, it is crucial that we become even more vigilant and embrace the best practices for computer security.

The Dyneff Group has communicated widely to train and alert all employees.



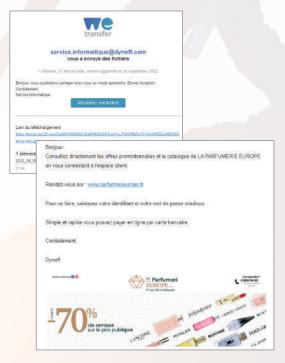




Anti-phishing: internal tests in Dyneff Spain







Anti-phishing: internal tests in Dyneff France

Implementation rate of supra and extra-regulatory action plans

As mentioned above, the regulatory framework for energy stockists, hauliers and suppliers is very strict. Numerous checks need to be carried out under the labour, environmental and construction codes, and putting them into practice is sometimes complex. These checks often result in reports that conclude with obligations, recommendations or suggestions for progress. It is at this exact moment that our duty of vigilance comes into play. Although measuring is a necessity in our approach to continuous improvement, it is not enough in itself.

As a result, we are actively working to systematically convert our situation analyses and control reports into an action plan. The areas that generate many controls based on a very precise set of official procedures mainly cover the assessment of occupational risks (EvRP), conditions for the transport of dangerous goods by road (ADR), and facilities that require classification to protect the environment (ICPEs). Faced with this huge flow of information, which is sometimes a cause of confusion for the uninitiated, we will keep an updated implementation rate for action plans that clearly indicates that this information is taken into account.

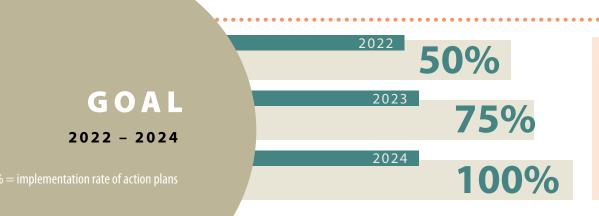
CHANGES TO THE INDICATOR:

Although we will continue to monitor this information, it will fall outside our CSR performance plan. It is replaced by a governance performance indicator: the number of subsidiaries actively involved in our CSR approach.

OUR CONTRIBUTION
TO SUSTAINABLE
DEVELOPMENT:



How we measure the indicator



A database will list all the situation analyses and control reports, and it will be updated as and when. Its scope will cover the assessment of occupational risks, the conditions for the transport of dangerous goods by road (ADR) and facilities that require classification to protect the environment (ICPE)

Each source of information will be converted into an action plan, using the Five Ws method. To make thing simpler, each task to be accomplished will have to have a contact person, timetable and roadmap.

Implementation rate of supra and extra-regulatory action plans

RESULTS FOR 2022 - 2023:

REMINDER OF THE GOAL: 50% implementation rate of action plans

SUCCESS RATE: INDICATOR REACHED AND REPLACED





After one year, and as noted for the social indicator based on the **percentage of shared supra-regulatory checks**, we have decided to stop using the implementation rate of supra and extra-regulatory action plans as our flagship CSR indicator. This was reserved somewhat for the initiated, which seemed detrimental to a report intended for our stakeholders with their many different backgrounds. And, with over 3,000 checkpoints verified, our goals were largely achieved. We believe, therefore, that we have hit our stride, and that setting fresh objectives would not hit the mark.

All the action plans have been carried out. Examples include initiatives relating to food hygiene, the evaluation of occupational risks, the agreement on transporting dangerous materials by road, ICPEs control points, and resolving technical interventions with our CMMS software. Here are a handful of concrete examples:

Number of DUER (guidance on risk assessment at work) / MERIEUX actions: > 1000 Number of actions for ADR improvement: 1,490

Number of actions regarding and technical layouts: 580



OUT-STRIPPING THE INDICATOR

To remain alert and to continually improve, we use our project management feedback as well as the work of Edwards Deming. As the "father" of quality management, Deming's robust method is based on four axes:



- 1. Plan
- 2. Assess
- 3. Control
- 4. Adjust

Source: certification-n

It is widely used in the ISO 9001 and 14001 standards (to cite just two), and we draw inspiration from it to standardise our processes. This means we can act efficiently and effectively.

NEW INDICATOR FOR THE ROADMAP Number of subsidiaries actively associated with our CSR approach





December 1, 2023, Dyneff Convention

In the presence of all the subsidiaries, Emmanuel Riu, Dyneff Group CEO, reiterated the importance of CSR challenges and the desire that collectively we continue with, and step up, our approach.



The goals will be defined in line with the specific characteristics of each subsidiary.

How we measure the indicator

GOAL 2024

To present and lead a CSR workshop with every subsidiary. To define 2 performance indicators to monitor in 2025.

31/12/2024

The CSR project team will facilitate a CSR workshop with each subsidiary. The 18 indicators will be presented, and at least one performance indicator will be selected. The subsidiary must commit to following it.

Number of initiatives to support local development

We now come to the heart of corporate social responsibility. These commitments and resources in support of the community are not linked in any way to the original purpose of the organisation. Nevertheless, the company does indeed lie at the centre of a community and its stakeholders, and our employees are active players in this community. They are often involved in sports and cultural associations, for instance, and have a hand in sustaining the life of the community and making their personal time even more enjoyable.

We feel that we have a role to play in the day-to-day life of this community by supporting local development actions, reintegrating disadvantaged groups and boosting mutual support.

We also believe that sport is a powerful lever for making the daily lives of our fellow citizens better (improved physical health, shared values, team spirit, social integration, etc.).

Dyneff encourages the values of kindness, sharing and support for the most vulnerable populations via our commitment to not-for-profit organisations.



OUR CONTRIBUTION
TO SUSTAINABLE
DEVELOPMENT:





How we measure the indicator

GOAL 2022 - 2025

Promoting a circular economy by supporting local initiatives.

When drawing up the annual budgets, every entity in the Dyneff Group is invited to suggest one or more initiatives to support the development of the local economy.

These proposals are judged and monitored. They are then conveyed internally to raise employee awareness about the commitments made by our company and to encourage the emergence of ongoing initiatives within this context. It will then be for us to draw up an annual inventory of the various steps that have been undertaken.

Number of initiatives to support local development

RESULTS FOR 2022 - 2023:

REMINDER OF THE GOAL: To promote a circular economy by supporting local initiatives

SUCCESS RATE: 100%

100%

ANALYSIS:

- Continuing our support for the AFDAIM not-for-profit.
- Continuing our support for the UNAPEI 66 not-for-profit.
- Support for the Tchic-Tchac endowment fund with a social, cultural and environmental general interest mission. We are in our own modest way adding to the support they have already given to Project Rescue Ocean, the Ministry of Culture and regions where rugby is played.











HIGHLIGHTS OF THE YEAR

- A working group was set up on local development. Twelve employees volunteered to develop partnerships with not-forprofits and other support organisations aimed at promoting local development.
- A working group was also created in Spain, (8 people) with the same objectives.
- Integration of the Arpejeh network.



• 19/04/2023: Hosted the local Montpellier community aid project for young people on the Dyneff site.

Dyneff is a member of the Leader Occitanie network, which brings together business leaders from the Occitania region and supports the region's economic and social development.

The Dyneff teams hosted an event via Mission Locale 34 for young people from the organisation where they could chat and spend some time together. The meeting was an opportunity for partici-

where they could chat and spend some time together. The meeting was an opportunity for participants to talk about the business world with professionals. The speakers shared their experiences and gave their best advice to help the youngsters land a job.

OUT-STRIPPING THE INDICATOR



Integration of the Arpejeh network

The Arpejeh not-for-profit helps integrate young people with disabilities into the world of work. It helps them find first-rate training programmes that will enable them to seize opportunities on the job market.

Visit arpejeh.com for more information. What is the nature of this partnership? The Arpejeh not-for-profit was the winner of the government's Un jeune, un Projet (One young Person, one Project) call for proposals in 2022, and this is how the mentoring adventure began. The programme puts a young person who needs support and advice in contact with a volunteer from Dyneff for a period of between 12 and 18 months.

The mentors act jointly with mentees on a regular basis to share their experiences, offer advice or provide their skills so they can help the youngsters build their career plans.

Four volunteer employees took part in the training, which was run by Arpejeh, to gain a better insight into how the scheme operates and the challenges it faces. At the end of the training, they committed themselves to becoming a mentor to a young person with a disability.

In their own words:

"True to our corporate values and our CSR project, we were keen to try out the mentoring approach. After analysing 104 non-profit initiatives, our choice fell on Arpejeh. Every project deserved praise and was designed to benefit others, but we think that promoting social inclusion is a major theme that must spur us on. If the trial run is successful, the approach could be extended to any volunteer employee who is keen to become a business mentor."

Yann R. HSSE & CSR manager

SPOTLIGHT - LOCAL DEVELOPMENT

DONATION OF TOUCH TABLETS





12/07/2023: Donation agreements are signed and tablets delivered.

On the left, Christine Aulaire and the teaching management team from Marcel Pagnol secondary school.

On the right, Laurence Bousquet-Habrard and the teaching management team from Croix d'Argent secondary school.

We provided the general public with educational materials to raise awareness about energy savings via the STEER project. These materials could be accessed via touchscreen tablets set up at our awareness-raising points.

When the STEER programme came to an end, we looked for channels that were serious about picking up and using these electronic items and that was in line with our CSR approach.

Our choice fell on Éducation Nationale (equivalent to the Department of Education). We focused on the Montpellier Priority Education Network (REP), more specifically two classes in the special needs educational division (SEGPA).

We are delighted to have had the chance to offer 50 tablets to SEGPA students, who are regrettably very (too) often victims of digital illiteracy. The equipment will be helpful for their learning.

Thank you to the teams at Dyneff for their work in support of local development and to the IT department for reconditioning all the electronic media so we could make this donation.

FEEDBACK FROM THE WORKING GROUP



Fabienne – Manager Marseilles office

What motivated me to take part in this working group was the opportunity to get actively involved in developing CSR actions at Dyneff. I'm often in contact with people at local level who work in social, environmental or cultural initiatives via various not-for-profits, and Dyneff's willingness also to take action at local level spoke to me. Joining the working group

seemed like a great opportunity offered by Dyneff so that I could pursue these different initiatives and mix up our areas of action.

Thanks to the group, I had the opportunity to interact with people I didn't know at Dyneff; people with profiles that are different from my usual contacts, which opens your mind up to different ideas for CSR.

I was able to diverse my tasks by brainstorming on projects that fall outside my day-to-day work.



Sylvie – Field salesperson Narbonne office

It's the fundamental idea behind CSR that was my motivation for taking part in this cause.

- The climate risk emergency

Our storage, transport and energy distribution business means we have a very specific responsibility in this area:

- Making sure the company performs long term by promoting the IMAGE.

The entity we belong to is socially and environmentally responsible while safeguarding our economic interests. Implementing a CSR policy makes it even more RESPECTABLE.

- To promote responsible human beings, quality of working life, training, prevention of workplace accidents, respect for rules and laws, etc.









CSR barometer Successful completion of the annual review



We are embarking on a CSR approach because we are convinced of its advantages. As a reminder, this corporate project is being carried out at our own initiative even though, given our scope, it is not a legal obligation.

Nevertheless, there is a pressing social and environmental need, and we feel that the time has come for the Dyneff Group to sign up to an official, sustainable approach. As a result, every year we include a CSR barometer as a formal indicator. Its aim is to review our social, environmental and governance commitments from the previous year. This indicator should be seen not just as a way of measuring the maturity of our CSR policy but also of managing changes to it.

This annual review, as ever based on the principles of continuous improvement and the idea of the virtuous circle, Plan => Evaluate => Control => Adjust, will corroborate or redirect our indicators in line with current challenges, as well as also tracking our successes and limitations.

How we measure the indicator

GOA 2023

The annual CSR review was carried out and all the Dyneff Group's employees were provided with the report.

We are going to define our organisational method, but realistically speaking, a quarterly update with a CSR steering committee (COPIL) seems appropriate. The members of this COPIL will be departments that are directly impacted by the indicators. Inviting employees on board who openly help to monitor the indicators could be a good mechanism for improving group cohesion. It could also be a useful demonstration of the fact that CSR is a genuine corporate project, led by and for the Group's employees for the benefit of all our stakeholders.

OUT-STRIPPING THE INDICATOR

The development of our CSR programme (January 2022) has meant that we can consolidate our knowledge and slightly modify our thoughts about the issue. The existing bibliography will have been a source of inspiration for us, just like the inhouse survey carried out among our employees in early 2022. For 55% of respondents, corporate communication, employee participation in CSR guidelines, and the visibility of a strong commitment on the part of senior management are priorities for the CSR policy they would like to see carried out.

Accordingly, it is our sincere belief that this cause is already a challenge for today and not for the future, and that it will be a fantastic mechanism for bringing employees together while continually improving our social and environmental challenges.

Our CSR approach will take shape over the next three years, and should reach fruition by 2025.

CSR barometer Successful completion of the annual review

RESULTS FOR 2022 - 2023:

REMINDER OF THE GOAL: Annual CSR review carried out and audit shared with all Dyneff Group employees.

SUCCESS RATE: 100%



ANALYSIS:

With a short delay of one month, the publication of this second edition of our CSR Report represents the culmination of this annual CSR review. CSR was on the agenda every quarter at the management committees, meaning we could track our performance indicators and develop our future roadmap.

SOCIAL

Challenge	Indicator	2022 – 2023 Achievements	
Personal development	% of annual interviews held	87%	
	Number of annual training hours per employee	19 hours	
	Scoring based on the QWL guide	Situation analysis carried out Working group created	
Well-being at work	Frequency rate and severity rate	Tf = 41,88 Tg = 0,34	
	% of shared supra-regulatory checks	238 checks carried out	
Continuous improvement regarding social issues	Successful completion of the annual review of the social barometer	100%	

ENVIRONMENTAL

Challenge	Indicator	2022 – 2023 Achievements	
Energy transition	Tons of CO ₂ avoided	27,000 T of CO ₂ avoided	
3,	Financial support given to energy-saving incentive programmes	22 068 320 €	
Energy control	Number of kWh consumed on all our sites	Success rate (90%)	
Environmental footprint	Tons of NHIW produced:	Goal met	
	% of waste repurposed	Goal met	
	Retaining environmental certification during accreditation renewal audits	100%	

GOVERNANCE

Challenge	Indicator	2022 – 2023 Achievements	
A responsible company	Number of days in arrears for supplier payments	Theoretical lead time	
	Take-up rate of rules of ethical conduct	On track	
Duty of vigilance	Rate of participation in the cybersecurity assessment module	94%	
	Implementation rate of supra and extra-regulatory action plans	100%	
Supporting the community	Number of actions in support of local development	■ 15 local support initiatives and mentoring €100k of funding ■ - Working group created	
Continuous improvement	Successful completion of the annual review of the CSR barometer	Deadline 12/2023	

SPOTLIGHT - OUR 2023 CSR NETWORK

As we have become more mature in rolling out our CSR approach, we have understood that we need to structure our initiatives and cooperate with stakeholders that are aware of the social, environmental and governance challenges.

The starting point was a partnership with the Euro-Mediterranean Business and Management School. The initiative, which was headed by three students, involved undertaking a situation analysis of our employees' CSR take-up rate.



We share our best practices via this accelerator, not to mention our difficulties, with other local companies. We gain operationally but more especially humanly.





Alongside the private players mentioned above, we have set up great collaborative efforts with educational establishments in Montpellier. We jointly designed various workshops with their students via targeted themes.



In February 2023, thanks to our commitment to CSR, we incorporated a CSR accelerator, which was devised by the Occitania Region, the Leader Occitanie network and Caisse d'Épargne Languedoc-Roussillon

2022-2023

CSR ROADMAP

3 key priorities

10 challenges

18 indicators

SOCIAL

Changes to the 2022 – 2025 roadmap

3 challenges

6 5 indicators

INDICATOR PHASED OUT

% of shared supra-regulatory checks: well-being at work.

ENVIRONMENTAL

Changes to the 2022 – 2025 roadmap

challenges

6 7 indicators

CHALLENGE PHASED OUT

Energy control

<u>CHANGES TO THE CHALLENGE —</u> ENERGY TRANSITION

Indicator added: quantity of installed transition energies indicator

Assessment of our GHG emissions using the Bilan Carbone (carbon audit) approach

GOVERNANCE

Changes to the 2022 – 2025 roadmap

4 challenges

6 indicators

INDICATOR PHASED OUT

Implementation rate of supra and extra-regulatory action plans.

<u>CHANGES TO THE CHALLENGE – DUTY OF VIGILANCE</u>

The indicator reflecting the number of subsidiaries actively involved in our CSR approach was added.

2023-2025 CHANGES TO THE CSR ROADMAP 3 key priorities 9 challenges

18 indicators

CSR INDICATORS

2023-2025







	CHALLENGE	INDICATOR	GOALS	
SOCIAL		% of annual interviews held	2023-2024 : more than 80% over 24 calendar months.	
	Personal development	Number of annual training hours per employee	2023-2024: 14 hours over the period.	
	Well-being at work	Scoring based on the QWL guide	Define with ANACT (or other body) a QWL diagnostic methodology specific to Dyneff. Carry out the situation analysis and define an action plan.	
SO	, and the second	Frequency rate and severity rate	By 2025: achieve a Fr and Sr below the national averages based on our NAF codes.	
	Continuous improvement regarding social issues	Successful completion of the annual review of the social barometer	2024 : 100%	
ENVIRONMENTAL	Energy transition	Tons of CO ₂ avoided	To produce and distribute alternative energies and encourage consumers (professionals and individuals) to use more ethical products.	
		Financial support given to energy-saving incentive programmes	To play an active role via our energy–saving incentive programmes.	
		Volume of transition energies installed	To identify all our installed renewable energies and quantify the related energy power.	
		Evaluation of our GHG emissions based on the carbon audit method	To quantify our greenhouse gas emissions.	
	Environmental footprint 	Tons of NHIW produced:	2023 : To equip our sites with quantification solutions. 2024 : To quantify at least 80% of our waste production and measure our reduction in catering consumables. 2025 : To draw up an emission-reduction action plan and improve our repurposing rate.	
		% of waste repurposed	Repurposing rate Repurposing rate of household To quantify the repurposing potential of used oils > 14% waste > 53% of our bio-waste	
		Retaining environmental certification during accreditation renewal audits	100%	
GOVERNANCE	A responsible company	Number of days in arrears for supplier payments	To reduce supplier payment arrears (not including disputes) to work towards zero	
		Take-up rate of rules of ethical conduct	2024 : 100% of the management team 2025: 100% of Dyneff France employees.	
	Duty of vigilance	Rate of participation in the cybersecurity assessment module	Over 80%.	
		Number of subsidiaries actively involved in our CSR approach	2024 : To create an inventory of indicators that can be transposed to each subsidiary.	
9	Supporting the community	Number of initiatives to support local development.	To promote a circular economy by supporting local initiatives.	
	Continuous improvement	Successful completion of the annual review of the CSR barometer	2024 : Annual review of the CSR policy carried out by the management committee, and the report shared with all employees.	



GLOSSARY

ADR: European agreement on the international carriage of dangerous goods by road

ADEME: French Agency for the Ecological Transition

AFDAIM: The AFDAIM not-for-profit supports children and adults with intellectual disabilities, their families and their caregivers in specialised establishments and services.

ANACT: French Agency for Improved Working Conditions

ARACT: Regional Agency for Improved Working Conditions

WA: Work accident

CDD: Fixed-term contract

CDI: Permanent contract

ESC: Energy saving certificates

CFA BTP: Apprentice training centre for construction and civil engineering

CSE: Works council

CSSCT: Commission on Health, Safety and Working Conditions

COPIL: Steering committee

NHIW: Ordinary industrial waste

HIW: Hazardous industrial waste

DUER: Guidance on risk assessment at work

ESG: Environment, social, governance

EvRP: Evaluation of occupational risks

GHG: Greenhouse gas

CMMS: Computerised maintenance management system

HEQ: High environmental quality

HSSE: Health, safety, security and environment

ICPE: Facility that requires classification to protect the environment

IRP: Employee representative body

IT: Information technology = computer service or hardware

JV: Joint venture

kWh: kilowatt hour = energy unit of measurement

NAF: French national statistical classification of activities

WHO: World Health Organisation

UN: United Nations

SME: Small and medium-sized enterprise

MAPP: Major accident prevention policy

Five Ws: Who, What, Where, When, Why = method for diagnosing a situation or problem precisely and exhaustively

QWL: Quality of working life

HRQoL: Quality of life and working conditions

REP: Priority Education Networks

Retail: Service stations

HR: Human resources

OS: Occupational stress

RQTH: Recognition of disabled worker status

CSR: Corporate social responsibility

SEGPA: Adapted general and vocational education section

SST: Workplace first-aider

Fr: Frequency rate

Sr: Severity rate

UNAPEI: National Union of Associations of Parents, People with Mental Disabilities and Their Friends



Our energy at your side