



Groupe



2025

Sustainability Report

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Message from the CEOs

The conflicts and crises that are multiplying around the world reinforce our conviction that **we must preserve our Group's identity, which is based on its independence and the sharing of progress resulting from sustainable performance.**

In the absence of stable geopolitical, political, economic, or social environments, we must, now more than ever, build our resilience. The company's long-term viability depends on it: **"Building for the Long Term" is a core value of the Group** that requires us to anticipate and prepare for future challenges, which will be more intense and more frequent.

To address this, we must assess the impacts that these external events could have on our operations and implement protective, consistent, and pragmatic measures. This also involves evaluating the consequences of our own activities in order to minimize their effects as much as possible.

This approach naturally leads us to **intensify our eco-design efforts:** rethinking how our products are designed to reduce our consumption of resources—whether the raw materials used in their composition or the energy required for their manufacture—and to minimize their impacts throughout their entire life cycle. It also commits us to **protecting our employees by maintaining an inclusive social model** that fosters individual development and the sharing of our achievements.

Erwan MICHEL and Julien BOUSSAULT
Co-CEOs



Methodology

CONDAT (a public limited company with a management board, activity code 2059Z) has opted to publish a sustainability report on a voluntary basis, in accordance with the VSME standard. The Group has chosen to apply both the basic module and the supplementary module of the standard.

On pages 6 to 9, a reconciliation has been provided between the requirements of the VSME standard and the Group's sustainability report.

Furthermore, in accordance with the requirements of the VSME standard, the Group presents on page 5 a reconciliation between the VSME themes and the policies it implements in relation to these various themes.

The sustainability report presents the Group's consolidated data, with the exception of commercial subsidiaries and holding companies with no operational activity, which are not material. The Group, comprising two divisions, includes:

- **Lubricants and Speciality Products Division:** CONDAT SA (CSA, France), CONDAT Corp (CCO, USA), CONDAT Do Brasil (CDB, Brazil), CONDAT CHINA (CCH, China) and CONDAT Qingdao (CQD, China)
- **Health and Beauty Division:** Laboratoires SICOBEL (SI, France), Laboratoires BEA (BEA, France), Gala Cosmetici (Gala, Italy) and AZS (AZS, Brazil).

The production of the Sustainability Report is coordinated by the Group's CSR Manager. It involves the management teams of the subsidiaries, the CSR representatives at each subsidiary, and the Group's support functions.

The structure of the document and the indicators presented are reviewed annually in the light of regulatory requirements and, above all, of changes in the Group's challenges and responses to them.

Indicators are defined by the Group, filled in by the subsidiaries' operating departments and reviewed by the internal audit department.

Most of these indicators are already monitored periodically as part of the implementation of the Group's CSR policy.

Definitions and calculation methods are known and explained to all, monetary data are converted at the exchange rates applied in the statutory consolidation of accounts, and the units used are those of the metric system.

The various indicators are consolidated at 100%, unless otherwise stated, and are broken down between the Lubricants and Speciality Products division and the Health & Beauty division.



Table of policies

This table sets out the Group's practices and policies, as well as its performance and results targets.

	B2			C2		
	Do you have existing sustainability practices / policies / future initiatives that address any of the following issues? (Yes / No)	Are they publicly available (Yes/ No)	Do the policies have any targets? (Yes / No)	If you answered YES to existing practices/ policies/ future initiatives in disclosure B2, please briefly describe them along with their consequent actions. (In case the practice/ policy/ future initiative covers suppliers or clients, the undertaking shall mention it)	If you answered YES to future initiatives/ targets in disclosure B2, please specify them.	You may indicate the highest senior level in the undertaking accountable for implementing them (if any)
Climate change	Yes	Yes	Yes	27	CONDAT SA – Scopes 1 & 2 – 30% reduction in GHG emissions by 2026 compared with 2023	President
Pollution	Yes	Yes	Yes	27	CONDAT Group: compliance with minimum legal requirements	Operations department
Water and marine resources	Yes	Yes	Yes	22	CONDAT SA: 60% reduction in water consumption in 2026 compared with 2023 CONDAT CORP: 40% reduction in water consumption in 2025 compared with 2024	Operations department
Biodiversity and Ecosystems	Yes	Yes	Yes	27	CONDAT Group: 4 sponsorship initiatives to protect biodiversity or nature by 2025	President
Circular economy	Yes	Yes	No	23	/	Development department
Own workforce	Yes	Yes	Yes	36-42	CONDAT Group: 0 accidents CONDAT SA, CONDAT China: ISO 45001 certification in 2025 CONDAT SA: Awarded the 'Choose my company' label in 2025 CONDAT CORP: Awarded the 'Great Place to Work' label in 2025	Operations department HR department
Workers in the value chain	Yes	Yes	Yes	23, 26	CONDAT SA: 80 per cent of suppliers to be committed to CSR by 2025	Purchases department
Communities affected (*)	Yes	Yes	Yes		CONDAT SA: 10 new eco-designed products per year between 2024 and 2026	Development department
Consumers and end users (*)	Yes	/	/	26	/	/
Business conduct	Yes	Yes	Yes	34	CONDAT Group: 100% signing of the Code of Ethics 2023-2026	President

* not significant following the Group's double materiality analysis

VSME concordance table

This table helps to link this sustainability report to the VSME requirements.

Theme	Sub-theme	Required information	Page	Comments
General information	B1 Basics for preparation	B1-01: Choice of modules	4	Basic and comprehensive
		B1-02: Omission to disclose classified or sensitive information		Description of key business relationships and information on suppliers (C1-03 and C1-04)
		B1-03: Scope of the report: individual or consolidated basis (including subsidiaries)	4	Consolidated
		B1-04: List of subsidiaries included in the report	4 and 13	
		B1-05: Legal form of the company	4	A public limited company with a Management Board and a Supervisory Board
		B1-06: NACE sector classification code(s)	4	
		B1-07: Size of the balance sheet		249 million euros
		B1-08: Turnover	10	244 million euros
		B1-09: Number of employees in headcount or full-time equivalents	10	
		B1-10: Countries of primary operations and location of significant assets	10	
		B1-11: Geolocation of sites owned, leased or managed	18	
		B1-12: Description of any sustainability-related labels or certifications obtained (including, where applicable, the issuing bodies, the date and the rating)	10	
	C1 Strategy: business model and sustainability	C1-01: Description of significant groups of products and/or services offered	11 and 12	
		C1-02: Description of the significant market(s) in which the company operates	10	
		C1-03: Description of the main commercial relationships		Not communicated (see B1-02)
		C1-04: Estimated number of suppliers, together with the sectors and geographical areas (i.e. countries) concerned		Not communicated (see B1-02)
		C1-05: Description of the key elements of the company's strategy that relate to, or are affected by, sustainability issues	5, 11 and 12	
	B2 Practices, policies and future initiatives for the transition to a more sustainable economy	B2-01: Have you put in place any specific practices, policies or initiatives relating to this sustainability issue?	5	
		B2-02: Are they publicly available?		
		B2-03: Have you set any targets in these policies?		
		B2-04: Effective participation of workers, users or other interested parties or communities in governance		In accordance with local regulations
		B2-05: Financial investments in the capital or assets of social economy entities covered by the Council's recommendation of 29 September 2023 (excluding donations and contributions)		None
		B2-06: Restrictions on the distribution of profits arising from the mutualist nature of the organisation or the nature of its activities, which consist of services of general economic interest (SGEI)		Not applicable
	C2 Description of practices, policies and future initiatives for the transition to a more sustainable economy.	C2-01: Description of practices, policies or future initiatives relating to sustainability (please specify whether these relate to suppliers or customers)		
		C2-02: Description of objectives relating to sustainability issues	5	
		C2-03: The highest level within the organisation responsible for implementing these practices, policies, objectives or future initiatives		

VSME concordance table

Theme	Sub-theme	Required information	Page	Comments
Environmental information	B3 Energy and greenhouse gas emissions	B3-01: Total energy consumption	21	The GHG inventory has been compiled for all sites, except AZS (data not available). Extrapolations have been used for certain sites, which means it is too early to publish these figures.
		B3-02: Gross greenhouse gas emissions (in accordance with the GHG Protocol, 2004 version) for Scopes 1 and 2	/	
		B3-03: Gross greenhouse gas emissions (in accordance with the GHG Protocol, 2004 version) for Scope 3	/	
		B3-04: Greenhouse Gas Intensity	/	
	C3 GHG Emissions reduction target	C3-01: GHG emission reduction targets: Target year(s)	/	
		C3-02: GHG emission reduction targets: Value(s) for the target year(s)	/	
		C3-03: GHG emission reduction targets: Base year(s)	/	
		C3-04: GHG emission reduction targets: Value(s) for the base year(s)	/	
		C3-05: GHG emission reduction targets: units used for the targets	/	
		C3-06: Proportion covered by the targets	/	
		C3-07: List of the main actions the company intends to implement to achieve its objectives	19, 21	
		C3-08: Description of the transition plan for climate change mitigation	27	
		C3-09: Whether, and if so, when the company will adopt a transition plan to mitigate climate change	27	
	B4 Pollution of air, water and soil	B4-01: Quantity of pollutant emissions	/	As not all the data is available, the Group has decided not to publish the figures until it has the necessary monitoring tools in place
		B4-02: Sources of pollutant emissions	/	
		B4-03: Link to the public disclosure of pollutants	/	Not applicable
	B5 Biodiversity	B5-01: Number of sites that the company owns, manages or leases in or near areas of biodiversity concern	13	The Group does not operate any sites located in or near sensitive areas.
		B5-02: Total area of sites owned, managed or leased by the company in or near areas of biodiversity concern	13	
		B5-03: Names of the sensitive areas in or near which the sites are located	/	
		B5-04: Specify whether the sites are located in or near sensitive areas	/	
		B5-05: Total use of land	13	
		B5-06: Total sealed area	13	
		B5-07: Total nature-oriented area on site	13	
		B5-08: Total nature-oriented area off site	13	
	B6 Water	B6-01: Total water withdrawal	22	
		B6-02: Volume of water withdrawn from sites located in areas of high water stress	22	
		B6-03: Water consumption	22	
		B6-04: Water consumption at sites located in areas of high water stress	22	

VSME concordance table

Theme	Sub-theme	Required information	Page	Comments
Environmental information	B7 Resource use, circular economy and waste management	B7-01: Application of the principles of the circular economy	23	As not all the data is available, the Group has decided not to publish the figures until it has the necessary monitoring tools in place
		B7-02: Details of how the company applies the principles of the circular economy	23	
		B7-03: Total annual generation of hazardous waste	/	
		B7-04: Total annual generation of non-hazardous waste	/	
		B7-05: Total annual of waste diverted to recycling or reuse	/	
		B7-06: Annual mass flow of the relevant materials used	/	
	C4 Climate risks	C4-01: Description of climate-related hazards and climate-related transition events	27	
		C4-02: A description of how the company has assessed the exposure and sensitivity of its assets, activities and value chain to these hazards risks and transition events	27	
		C4-03: Description of the time scales of climate-related risks and transition events	27	
		C4-04: Has the company taken measures to adapt to climate change in order to address all climate-related risks and transition events?	27	
		C4-05: Description of the potential negative effects of climate-related risks that could impact its financial performance (specifying whether the company assesses the risks as high, medium, or low)	27	
Social information	B8 Labour force: general characteristics	B8-01: Number of employees in headcount or full-time by type of contract	36	
		B8-02: Number of employees in headcount or full-time by gender	37	
		B8-03: Number of employees in headcount or full-time by country	10	
		B8-04: Staff turnover rate	38	
	C5 Labour Additional characteristics.	C5-01: Gender ratio at management level for the reference period	37	
		C5-02: Number of self-employed persons without staff who work exclusively for the enterprise	/	None
		C5-03: Number of temporary workers supplied by companies primarily engaged in 'employment services'	36	
	B9 Workforce: health and safety	B9-01: Number of recordable workplace accidents	38	
		B9-02: Workplace accident rate	38	
		B9-03: Number of fatalities resulting from work-related injuries and work-related ill-health	/	None
	B10 Workforce remuneration, collective bargaining and training	B10-04: Do employees receive pay that is equal to or higher than the minimum wage in the country where they are filing their tax return (as stipulated by law or a collective agreement)?	36	
		B10-02: Gender pay gap	/	As not all the data is available, the Group has decided not to publish the figures until it has the necessary monitoring tools in place
		B10-03: Percentage of employees covered by collective agreements	/	100 per cent of employees in countries where the concept applies.
		B10-04: Average number of training hours per year per employee	41	

VSME concordance table

Theme	Sub-theme	Required information	Page	Comments
Social information	C6 Further information on the workforce – human rights policies and procedures in place.	C6-01: Does the company have a code of conduct or a human rights policy for its own workforce?	34	
		C6-02: Does the code of conduct or human rights policy cover child labour?		
		C6-03: Does the code of conduct or human rights policy cover forced labour?		
		C6-04: Does the code of conduct or human rights policy cover human trafficking?		
		C6-05: Does the code of conduct or human rights policy cover discrimination?		
		C6-06: Does the code of conduct or human rights policy cover accident prevention?		
		C6-07: Does the code of conduct or human rights policy cover any other issues?		
		C6-08: List of other issues covered by the code of conduct or human rights policy		
		C6-09: Does the company have a complaints-handling mechanism or a whistleblowing scheme for its own staff?		
	C7 Severe human rights incidents	C7-01: Has the company identified any confirmed incidents of child labour amongst its own staff?	34	
		C7-02: Has the company identified any confirmed incidents of forced labour amongst its own staff?		
		C7-03: Has the company identified any confirmed incidents of human trafficking involving its own staff?		
		C7-04: Has the company identified any confirmed incidents of discrimination amongst its own staff?		
		C7-05: Has the company identified any confirmed incidents amongst its own staff relating to other matters?		
		C7-06: List of other issues identified in confirmed incidents involving its own staff		
		C7-07: Description of the measures taken to deal with the incidents described above		
		C7-08: Is the company aware of any confirmed incidents involving workers in the value chain, affected communities, consumers or end users?		
		C7-09: Clarification regarding confirmed incidents involving workers in the value chain, affected communities, consumers or end users		
Governance information	B11 Conviction and fines for corruption and bribery	B11-01: Number of convictions for breaches of anti-corruption and anti-bribery laws	/	None
		B11-02: Total amount of fines for breaches of anti-corruption and anti-bribery laws	/	None



170 years of expertise

Groupe

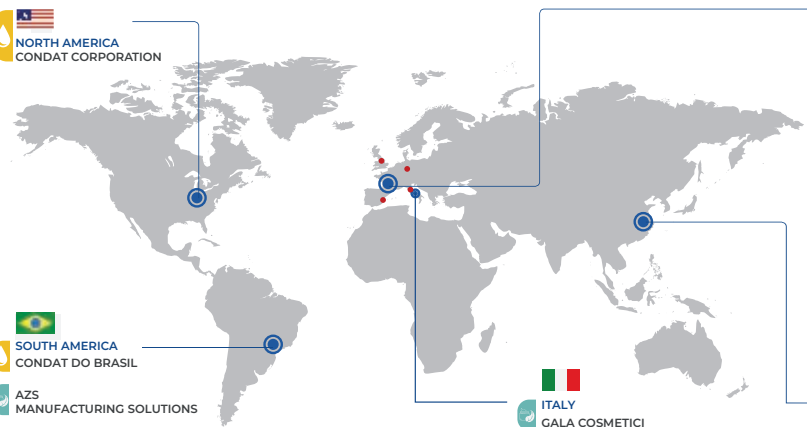
244 M€
turnover for
the Group



Headquarter
in France



12 subsidiaries



CONDAT SA



VALENSOLE



FORCALQUIER



ISO 9001 certification on 6 production sites

OUR STAFF:



888

Employees worldwide

of which **537** in France

3,9%

of the wage bill
dedicated to training
in France



This document outlines the CONDAT Group's activities at its sites in France, Brazil, Italy, the United States and China.

2 POLES OF ACTIVITIES:

19%
Health
and
Beauty



81%
Industrial
lubricants and
special products



LUBRICANTS AND SPECIAL PRODUCTS

30 technologies and
know-how in formulation

42 markets and fields of
application

5 800 product references

73% of export turnover

HEALTH & BEAUTY



DISTRIBUTION

27 brands

ownbrands
distributed brands



70% of products
certified BIO[®] or natural
origin

Labels Cosmos, Nature et Progrès, AB, Ecocert
Co-founding member of Cosmebio



98% cosmetics
of own brands
made in France

[®] Outside the beauty institut circuit



PRIVATE LABEL

4 subcontracting expertises:
Cosmetics, liquid and solid, Soaps
and Perfumes



Products certified
Cosmos / Ecocert / NOP /
RSPO

BEA : Certified site **ISO 9001 et
ISO 22716 (BPF)**

GALA : Certified site **ISO 9001 et
ISO 22716**

100% of our products are
made by us in the subsidiary's
country

AVERAGE GROUP HEADCOUNT BY COUNTRY



537



43



57

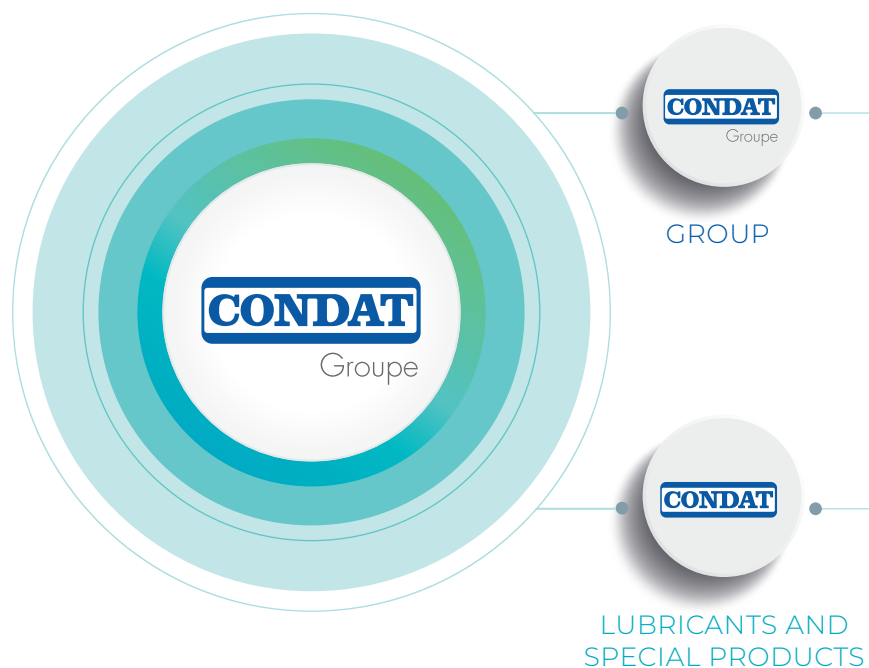


174



55

Business model



OUR RESOURCES

Employee commitment :

Number of employees: 888 people
Shared values
Satisfaction survey

Healthy financial situation :

Long-term and stable family shareholding
Diversification (risk management)

VALUE CREATED

Employability : 62% of collaborators trained

Staff commitment :
achieving various employer labels

Quality of life at work :

5 areas of work (social action, health, sport, food and preventive actions)

OUR RESOURCES

Dedicated teams, organised by market :

Commercial, Marketing, Laboratory

Global presence and local proximity :

4 production sites
Representation in 81 countries

Innovation : 14% turnover from products less than 3 years old

Sustainable procurement strategy : 27% renewable carbon in the raw materials portfolio

VALUE CREATED

Global technical offer : 2 100 produits

30 technologies mastered : pastes, vanishing product, greases, oils, emulsions... in particular for specific applications: Wire drawing, Tunnel, Forge, Glass, Metal working, Steel industry...

Safe and eco-designed products : strict policy on the substitution of CMR (carcinogenic, mutagenic, reprotoxic) raw materials; a range of products free from controversial raw materials (DCHA, borax, HAP...)

Sustainable offer : biodegradable products, made from renewable raw materials with a minimised environmental impact

Assessment of eco-design performance using Lubriscore® based on the life-cycle criteria of our products

Certifications : Ecovadis, Ecolabel, ISO 9001

Business model



OUR RESOURCES

Specialized sales force : 41 employees to animate the various points of sale: pharmacies, beauty salons
Diversified brand portfolio : 63% de marques bio ou naturelles
Présence internationale : 28 export countries
Production chain and logistics : integrated and controlled for cosmetics
Manufacturing : own cosmetics brands made in France
Innovation : 4% of turnover related to innovation
Sourcing strategy : on average, 99% of raw materials of natural origin in the 56 organic cosmetic products (own brands)

VALUE CREATED

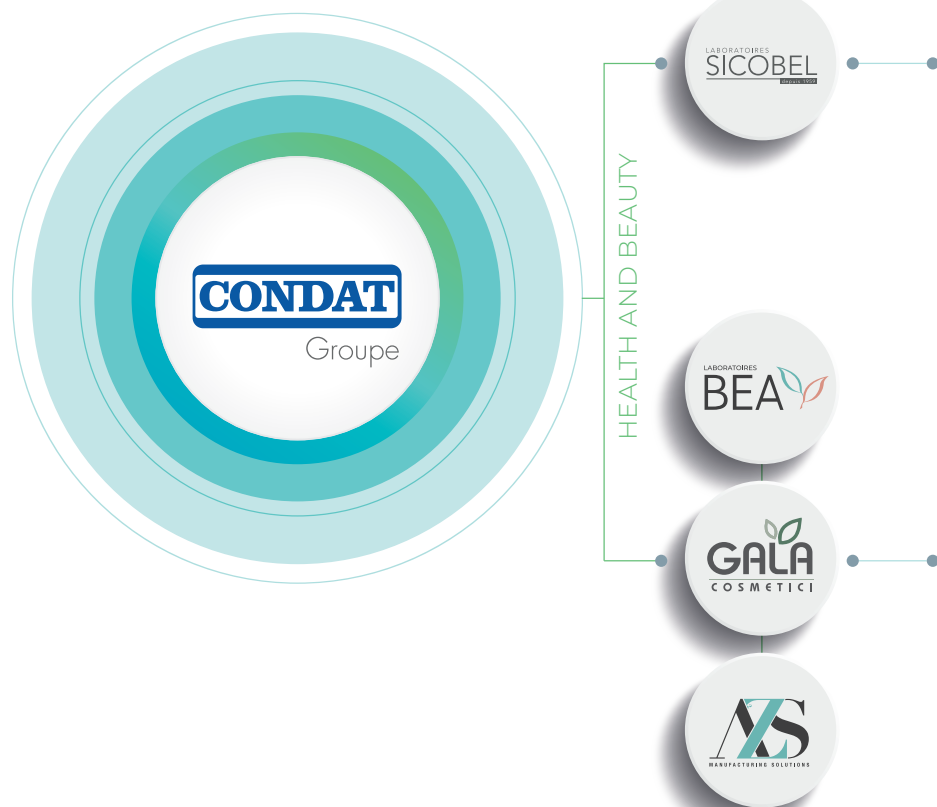
Full offer : Health and Beauty: 27 brands
Organic and natural brands : cosmetics, phytotherapy, aromatherapy, food supplements...
Quality of service : integrated platform
Certifications :
 - 62 products certified organic as own brands by Ecocert (Cosmebio / Cosmos)
 - 56 branded products distributed certified organic according to labels (Cosmos, Nature et Progrès, AB, Ecocert...)

OUR RESOURCES

Dedicated project teams
International presence : 60% for export (BEA) and 6% (GALA)
Global offer : mastery of different technologies: soaps, creams, emulsions, solid cosmetics...
Production chain and logistics : integrated and controlled

VALUE CREATED

Co-development : with stakeholders
Global support : on the entire project (formula / raw materials / packaging / design, etc.) full service
Certifications :
BEA : Ecocert NOP, COSMOS, Quality ISO 9001 and ISO 22716 (GMP)
GALA : ISO 9001, ISO 16128 and ISO 27716



Information on the Group's sites

		Country	«Geolocation Latitude Longitude»	Built-up area	Waterproofed area (in square meters)	Area that respects nature (in square meters)*	Area that respects nature (in square meters) off-site	Total land use (in square meters)
LUBRICANTS	CONDAT SA	France	45.57923387294069, 4.793588987963524	37 723	41 060	8 114	0	86 397
	CONDAT Corp	United States	42.17359134593553, -83.75852288916681	8 040	27 286	43 537	0	78 863
	CONDAT Do Brasil	Brazil	"-23,11563 -46,4808"	6 514	8 394	59 326	0	74 234
	CONDAT China**	China	"31.3387 121.5863"					
	CONDAT QingDao	China	"36.97 119.88"	6 831	11 373	15 245	0	33 449
HEALTH & BEAUTY	Laboratoires Sicobel	France	"45.57923387294069, 4.793588987963524"	4 603	0	0	0	4 603
	Laboratoires BEA	France	" 43.954977 5.795634"	8 905	11 580	5 030	0	25 515
	GALA Cosmetici	Italy	"44.23557 12.08764"	4 343	0	0	0	4 343
	AZS**	Brazil	" -23.0916 -46.9512"					
TOTAL				76 959	99 693	131 252	0	307 404

* Areas whose primary aim is to preserve or restore nature: near-natural areas.

** Site under lease. Detailed data are not available.

Our convictions

Our values

For over 20 years, the CONDAT Group has been committed to developing solutions that are more respectful of people and the planet. This commitment, shared by all our staff, is underpinned by the Group's core values:



Build to last

It means **undertaking**, with the common objective of achieving responsible performance that takes into account social and environmental issues. It means **bringing to life a corporate culture of more than 170 years**, by sharing our **experience** and our **know-how** to achieve our **respective ambitions** together, always with the aim of protecting our ecosystem.



Responsible

It means **developing respectful and ethical** solutions. It is about **educating** to increase awareness of everyone's respective **responsibilities** towards the planet. It is also about developing and expressing a long-term vision by listening to our stakeholders.



Company in motion

It means ensuring the **long-term future** of our Group through a strategy of **diversification** and **specialization**. It means anticipating technical and societal challenges, and finding new capacities for **innovation** in these present and future **challenges**, to guarantee our customers and employees a **dynamic** of continuous progress.



Relationship quality

It means to place **people** at the heart of our exchanges because we are convinced that it is above all the quality of the relationship that makes the **collaboration effective**. We seek the fulfillment of our employees, partners and customers.

Our reason for being

In accordance with its values, the CONDAT Group has defined its purpose, its reason for being :

ENCOURAGE SOCIAL AND ENVIRONMENTAL COMMITMENTS BY PROPOSING A SAFE, EFFECTIVE AND LEAST-IMPACT PRODUCT OFFER

ENCOURAGING SOCIAL AND ENVIRONMENTAL COMMITMENT

- ▶ Committed company
- ▶ Successful and ambitious social model
- ▶ Shared and sustainable value creation

A SAFE, EFFICIENT AND LOW-IMPACT PRODUCT OFFER

- ▶ Anticipation of regulatory risks and rigorous monitoring of these requirements
- ▶ Product technicality and innovation
- ▶ Sustainable and eco-designed offer

It is indeed a desire for leadership at all levels of its value chain that the Group wants to exercise in its product development, responsible performance and social performance missions.



A CSR policy at the heart of our strategy: our 6 commitments

Driven by our value of «Building to last», the CONDAT Group reaffirms its commitment to sustainable development. The current climatic and environmental crises require us to go beyond the mere incrementation of our previous CSR policies, and to transform our processes and habits in order to drive a transition compatible with planetary limits. Decarbonization and energy transition are implemented at all our sites.

Always focused on creating sustainable value, we deploy a culture of co-development with our stakeholders and partners (customers, suppliers, local players) to go beyond our respective roles in favor of a common goal that respects the environment and society.

It's no longer enough to simply reduce our environmental footprint in order to maintain natural ecosystems; the aim now is to help rebuild them, by promoting the restoration and revitalization of biodiversity.

Many of the actions we're taking now won't have a visible impact for several years, so we need to make our social cohesion the first cog in our project, the strong element in our model, if we're to move forward.

Our CSR policy guides all our strategic decisions, as well as our operational practices, and is perfectly in line with our multi-year corporate project. **ACT²⁵** (**Accelerate, Cooperate, Transform, Innovate, Values**) to make this approach to progress a reality and shared at all levels of the company, and beyond.

In line with the principles of the Global Compact and Responsible Care, our CSR policy is reflected in our 6 commitments, which are translated into objectives and performance indicators at our sites.

6 COMMITMENTS :



DECARBONATE OUR SITES : Reduce the carbon footprint of our sites by ensuring an energy transition.



DECREASE CONSUMPTION, SOBRIETY : Reduce the consumption of all our resources to the incompressible threshold when operating our sites.



ECO-DESIGN & ECO-USE : To develop products with a low environmental footprint and/or low resource consumption. At the same time, enable our customers to reduce the quantity of lubricants used in their processes with at least equivalent performance.



NATURE, BIODIVERSITY, REGENERATION : Promoting the preservation and restoration of biodiversity by supporting associations, re-vegetating our sites and sourcing plant raw materials for nature's regenerative purpose.



ECOSYSTEM : Implement collaborative initiatives that have a positive social or environmental impact on our value chain or local area..



SOCIAL MODEL : Developing human potential while respecting human rights, with safe and fulfilling working conditions that promote performance and teamwork.

To illustrate the basis of our approach, the alignment of the Group's commitments and the Sustainable Development Goals is shown in the infographic below, and examples of actions are given in the next pages.

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Governance	CSR is at the heart of our strategy, through our commitment to the Global Compact.																	✓
Decarbonation	Reduce the carbon footprint of our sites by ensuring an energy transition.							✓		✓			✓	✓				
Reducing our consumption, Sobriety	Reduce the consumption of all our resources to the incompressible threshold during the operation of our sites.						✓			✓			✓	✓	✓			
Eco-design & Eco-use	Develop products with a low environmental footprint and/or low resource consumption. At the same time, enable our customers to reduce the quantity of lubricants used in their processes with at least equivalent performance.			✓						✓			✓	✓				✓
Biodiversity, Nature, Regeneration	Preserve and restore biodiversity by supporting associations, the re-vegetation of our sites and the sourcing of plant-based raw materials to regenerate nature.		✓	✓											✓	✓		
Ecosystem	Implement collaborative initiatives in our value chain or on our territory with positive social or environmental impact.	✓	✓	✓								✓			✓	✓	✓	✓
Social model	Develop human potential while respecting human rights, with safe and fulfilling working conditions that promote performance and teamwork.	✓	✓	✓	✓	✓					✓							

1 NO POVERTY

2 NO HUNGER

3 GOOD HEALTH

4 QUALITY EDUCATION

5 GENDER EQUALITY

6 CLEAN WATER AND SANITATION

7 CLEAN ENERGY

8 GOOD JOBS AND ECONOMIC GROWTH

9 INNOVATION AND INFRASTRUCTURE

10 REDUCED INEQUALITIES

11 SUSTAINABLE CITIES AND COMMUNITIES

12 RESPONSIBLE CONSUMPTION

13 PROTECT THE PLANET

14 LIFE BELOW WATER

15 LIFE ON LAND

16 PEACE AND JUSTICE

17 PARTNERSHIPS FOR THE GOALS

Governance

The CSR policy defined by top management is deployed throughout the Group, and is managed and monitored by various departments, bodies and functions:

- The CSR Committee (made up of the Group CEO, the Development, Human Resources and Operations Directions, and the CSR Manager), monitors the deployment of the Group's CSR policy and redirects its course according to the current and future regulatory context and requirements. The aim is to have a committed and pragmatic CSR approach that prepares the Group for the contemporary and future CSR challenges that correspond to our business and our ambitions.
- The Group CSR Manager feeds the CSR Committee with new ideas for developing the CSR approach, ensures that the CSR policy and roadmap are implemented in all processes, and assists the Process Managers to facilitate deployment. She is a member of the Process Management Committee.
- Process Managers implement the elements of the CSR policy and roadmap relevant to their own activity. During steering meetings (Reassembly Committees and Management Committees), they ensure cross-functional and inter-process coordination of these actions. They report to the Executive Committee on progress, deviations and any corrective action taken, at the quarterly Process Review, or, for subsidiaries, at the biannual CSR Steering Committee meetings.
- The «Quality and Performance» department is responsible for assessing the CSR performance of processes, in the same way as other key performance indicators (economic, operational, etc.). The strategic projects of the Activ 2026 business plan which incorporate a global QHSE/CSR dimension are based on the EFQM Excellence model to optimize their implementation. The Group Quality and Performance Director leads a team of internal quality auditors for assessment and continuous improvement in all areas, including CSR, and is also a member of the Process Management Committee.
- The Compliance department, which reports directly to the Group CEO, ensures the overall regulatory compliance of our activities, particularly in terms of the impact of these activities on our stakeholders, the application of laws, codes and ethical rules, and ensures that a risk map is drawn up.

In order to objectively assess results and identify areas for improvement, the Group is regularly audited by third-party organizations (ECOVADIS, customer audits, ISO 9001 certification, etc.).

The ECOVADIS⁽¹⁾ assessment guarantees our Group's CSR performance on 4 criteria: Social, Environmental, Ethical and Responsible Purchasing. Our commitment to CSR and our results we have enabled, the CONDAT Group to be awarded the Platinum medal, the highest distinction awarded by EcoVadis, for the second time in 2023. This recognition places us among the top 1% of the best-rated companies in the world.



To take this approach a step further, CONDAT is proud to have been a member of **the CEC «Convention des Entreprises pour le Climat»** since 2023.

The ambition of this program is to help companies and their managers move towards «regenerative enterprise», i.e. to go beyond the ambition of a responsible company by moving towards a business model that contributes to the environment and society. The 11 months program culminated in the writing of a roadmap for each company, with redirection levers and objectives to move away from «business as usual» and have a positive impact on the environment and society. The CONDAT roadmap published on the CEC website has been translated into CONDAT's CSR policy for the 2023-2026 period. CONDAT, mobilized as a CEC Alumni, remains active, contributive and promoter within this program.



⁽¹⁾ECOVADIS, a French company based in Mission, was set up in 2007 and to date has assessed more than 175,000 companies in 180 countries



Decarbonizing our sites

Tackling climate change and decarbonising our operations are key priorities for the CONDAT Group. CONDAT uses the ISO 16044 method and the Scope 1, 2 and 3 classification to measure the carbon emissions of its sites. This data is gradually consolidated as further information is obtained from our upstream supply chain. It forms the basis of our work to define a decarbonisation pathway.

For example, for the CONDAT SA site in Chasse-sur-Rhône, the following targets have already been set :

- **Scopes 1&2** : -30% in GHG emissions by 2026 versus 2023
- **Scopes 1 & 2 & 3** : -20% carbon intensity TCO₂/CA in 2026 versus 2015

Energy transition

Reviewing our energy systems is a way of reducing the carbon footprint of our operations and ensuring a transition to more sustainable processes. Studies are being carried out at all sites.

In the Lubricants and Speciality Products division, work to modify the boiler and install a water loop to recover heat from various pieces of equipment at the Chasse-sur-Rhône site was completed in 2025 and will enable a 30% reduction in gas consumption from 2026 onwards, compared with 2023.

At CONDAT Do Brasil, the fuel oil used in the boiler has been replaced by bioethanol (a renewable energy source). Electricity from renewable sources has been used at the Brazilian and North American sites since 2020 and 2021 respectively. Finally, the 2024–2026 CSR dashboards include plans for studies aimed at decarbonising energy through the use of solar panels in Brazil and China.

In the Health & Beauty division, Gala is taking action on several fronts to decarbonise its site through:

- The introduction of waste heat recovery since 2024 to reduce its energy consumption;
- The use of electricity from certified renewable sources;
- The purchase of carbon credits to offset emissions linked to the use of natural gas.

At the same time, several energy transition options are being analysed at the BEA Laboratories to determine the most efficient approach. In 2024 and 2025, the installation of solar panels was assessed at the two sites in Provence.

Reduce waste

The creation and destruction of materials generate greenhouse gases, and it's important to keep waste levels as low as possible. This also helps to protect resources by avoiding wastage of materials.

Each of the Group's sites has an action plan. The primary objective is to reduce waste at source. A significant investment at CONDAT SA enables pipes to be scraped clean, which optimises the draining of facilities and thus limits product losses associated with inter-campaign rinsing. Consequently, between 2019 and 2025, CONDAT SA has reduced the carbon footprint of its waste by 70%. At the same time, CONDAT CORP aims to reduce the weight of this waste by 50% between 2024 and 2026 by preventing its generation during the production process and by sorting it more effectively to increase recycling rates.

Several initiatives are also underway to reduce the use of plastic at our sites, a major source of waste:

- The use of recycled plastic (CSA and S&B);
- Reducing packaging consumption (CDB, S&B);
- Giving packaging a second life (CSA and S&B);
- Replacing packaging with renewable materials (S&B).

Where waste is generated, sorting is organised to ensure it is channelled to the appropriate treatment or recovery stream (such as energy recovery, for example) to minimise the impact on the environment.



Reducing the carbon footprint of travel

A review of the modes used for our shipments has been initiated to meet our greenhouse gas emission reduction targets. As a signatory to the FRET21 agreement for the entire duration of the program (2021–2025), CONDAT SA has helped avoid more than 500 metric tons of CO₂ since 2022 by implementing the following measures :

- Reviewing its delivery methods
- Optimizing its container load factors
- Using carriers committed to sustainable development initiatives

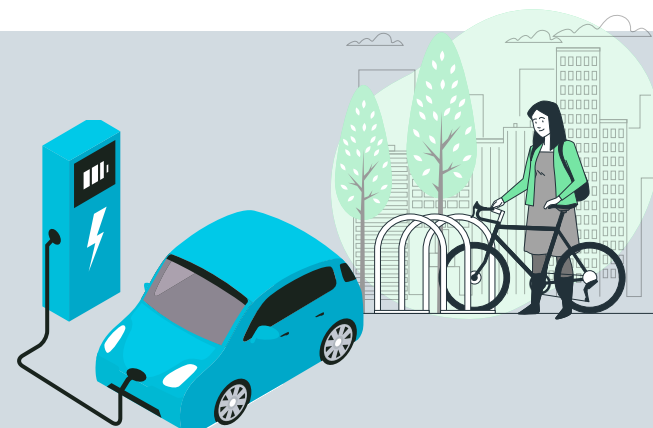
As part of this initiative, CONDAT SA is also implementing policies to limit air shipments by offering its customers alternative solutions.

The work-from-home policy implemented in Chasse-sur-Rhône helps reduce employees' commutes, and various initiatives at several sites encourage sustainable transportation. (See insert below.)



Encouraging soft mobility

Raising employee awareness and fostering their commitment to environmental protection also involves promoting more sustainable modes of transportation. At our French sites, initiatives are being implemented to encourage all employees to adopt commuting methods that have a lower environmental impact. For example, the Klaxit carpooling platform in Chasse-sur-Rhône and the KAROS program in Forcalquier and Valensole have been the focus of communication and awareness campaigns. Since 2024, bicycle parking facilities have been built or upgraded in China and France to promote sustainable transportation. Starting in 2026, the Chasse-sur-Rhône site will be equipped with charging stations for electric vehicles, for both company and personal vehicles.



Reduce our consumption, Sobriety



The CONDAT Group continues its commitment to energy sobriety and the reduction of resource consumption. Through process optimization, innovation and responsible management, the Group is improving its efficiency while limiting its environmental impact.

Energy

In the Lubricants and Specialty Products division, a number of initiatives have been taken to optimize manufacturing processes and improve energy efficiency: temperature reduction, increased batch sizes and equipment modernization.

At the level of CONDAT SA, these efforts have reduced greenhouse gas emissions by 24% between 2015 and 2025 in the energy sector, despite a significant increase in tonnage over the same period. In addition, modifications made to the boiler in 2024 are expected to result in a 30% reduction in gas consumption in 2026, compared to 2023. A 14% decrease in gas consumption between 2023 and 2025 has already been recorded. Studies on insulation and indoor air control have been conducted. The work planned for 2026 will help reinforce the results already observed.

CONDAT CORP is also continuing its efforts to improve the ratio of energy consumed to metric tons produced. Among the measures taken is a reduction in byproduct generation, which helps optimize yields while

reducing the energy required for production processes. Overall, these initiatives contributed to an 8% decrease in greenhouse gas emissions between 2024 and 2025.

By the end of 2025, Laboratoires SICOBEL recorded a 6% reduction in electricity consumption compared to 2023, despite a 2% increase in production over the same period. This achievement was made possible by optimizing the parameters of the air filtration systems.

At BEA Laboratories, tests are underway to lower product manufacturing temperatures and develop new formulations incorporating a cold process (68% of formulations use a cold process by the end of 2025). In addition, optimizing heating phases is helping to reduce electricity consumption. However, overall energy consumption remains influenced by the mix of products manufactured.

Finally, at the GALA site in Italy, the pursuit of energy efficiency has led to the installation of a system for recovering waste heat, thereby contributing to better resource management.

	Lubricants			Health & Beauty		
	Renewable energy consumption (MWh)	Non-renewable energy consumption (MWh)	Total energy consumption	Renewable energy consumption (MWh)	Non-renewable energy consumption (MWh)	Total energy consumption
Electricity	1 183	10 431	11 614	2 057	552	2 609
Fioul	825	0	825	0	0	0
Fuels (gas)	0	7 699	7 699	0	515	515
Total	2 008	18 130	20 138	2 057	1 068	3 125
Production*	61 629	61 629	61 629	28 809	28 809	28 809
Ratio	33	294	327	71	37	108

*Production volume is expressed in tonnes for Lubricants and in thousands of units for Health and Beauty.



Actions on water

In an increasingly challenging climate context, water resource management is becoming a major issue. CONDAT is implementing several measures to reduce its impact and optimize its consumption.

For Lubricants and Specialty Products, the primary focus is on reducing water consumption. At the CONDAT SA site, a wide range of initiatives has reduced consumption by more than 56% between 2019 and 2025. This achievement is based on improving the efficiency of production equipment, automating processes, and monitoring consumption in real time to respond quickly in the event of deviations.

The second priority aims to address water discharges, either by reducing their volume or by promoting water reuse to give it a second life.

For example, at the CONDAT SA site, the implementation of a closed-loop cooling system will enable a gradual 60% reduction in water consumption by 2026 compared to 2023. By the end of 2025, a reduction of nearly 40% in water consumption had already been recorded compared to 2023.

	Lubricants	Health & Beauty
Water withdrawals (municipal + wells or groundwater) in m ³	51 364	12 058
Water discharges*		
Water consumption	51 364	12 058
Production **	61 629	28 809
Ratio	0,83	0,42

The CONDAT do Brasil plant, designed with closed-loop cooling systems, features optimized water consumption.

By creating a closed loop, CONDAT CORP has succeeded in drastically reducing its cooling water consumption, resulting in a 40% reduction in consumption between 2024 and 2025.

At the Qingdao site in China, an innovative process allows for the recondensation and reuse of evaporated water, resulting in a reduction of more than 90% in consumption compared to a traditional process.

In the Health & Beauty sector, water consumption varies depending on the annual product mix. The development of solid or concentrated cosmetics is part of an effort to conserve this resource. Finally, at the GALA site in Italy, an integrated process cooling system significantly minimizes water use.

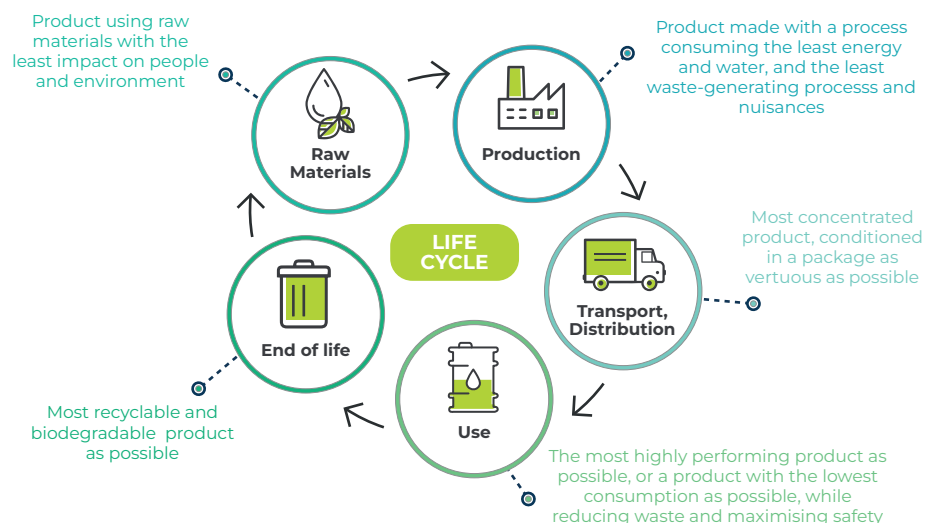
* Since not all sites currently have the necessary tools to manage this data, the data is not processed

** Production volume is expressed in tonnes for Lubricants and in thousands of units for Health and Beauty.



Eco-design, Eco-use

The CONDAT Group is implementing a comprehensive eco-design approach to reduce the environmental impact of its products and to steer its value chain towards developments that are more beneficial for people and the planet. This approach is based both on an eco-design tool tailored to each business unit according to its key environmental impacts, and on a commitment to continuous improvement in eco-designed products.



Lubricants and Specialty Products Division

For the Lubricants and Specialties division, the LUBRISCORE tool® can be used to assess the eco-design level of a product by taking into account the 5 stages of the life cycle and the main impacts on which we can take action.



In 2024, the target was reached with the development of 10 new ecodesigned products.

One way to reduce the environmental impact of our products is to use renewable raw materials as much as possible. By 2025, the percentage of renewable raw materials across the Group will reach a very significant level of 27% of total raw materials (with a maximum of 40% at CONDAT CORP). This is also a way to reduce our reliance on fossil fuels.

Finally, an alternative approach involves using raw materials recovered from recycling processes or waste streams.

To ensure the long-term sustainability of our business and the one of our customers, we also operate according to the principle of eco-use: offering solutions that allow for the application of the right amount while extending the lifespan of products. This can be achieved through equipment offerings, product developments and innovations, as well as technical recommendations on application processes.





Health & Beauty Division

Two of our subsidiaries have developed an eco-design tool adapted to their market. The «Natscore» for Laboratoires BEA, designed for subcontracting, and the «Cosm'éthic score» for Laboratoires SICOBEL, suitable for own brands or distributed..

Laboratoires SICOBEL

In terms of eco-design for Laboratoires Sicobel's private-label brands, initiatives focus on both formulations (natural ingredients, absence of controversial ingredients) and packaging (manufactured in France, recycled or recyclable materials).

The product catalog contains 317 items, 119 of which are certified organic (38%).

We also pay close attention to the commitments of the brands we distribute.

Regarding our own-brand cosmetics, out of 28 new products launched in 2025, 21 are certified organic or natural (according to ISO 16128), and 66% of the revenue from our new products comes from organic or natural products (according to ISO 16128).

For example, with its new plumping hydrating mist, BCOMBIO reaffirms its commitment to more natural and responsible cosmetics. Its formula contains 99.4% ingredients of natural origin and 36.6% ingredients from organic farming, exceeding the required threshold.

In particular, it contains 30% organic barley water sourced in France's Drôme region, derived from an agricultural byproduct repurposed in line with the principles of the circular economy.

The bottle and label are manufactured in France to promote local sourcing and traceability. The bottle also contains 50% recycled material, helping to reduce the use of virgin plastic.

As part of this commitment to continuous improvement, SICOBEL is further evolving its packaging with the 2025 launch of the Placentor Végétal Redensifying Balm, whose jar contains at least 30% recycled material.

The company has also launched several products under the Osmaé brand, the Tiaré Paradise Body Scrub, the Tiaré Paradise Nourishing Body Balm, and the Oriental Rose Nourishing Body Balm, each of whose jars contains at least 19% recycled material.

The positive progress in the naturalness of the formulas developed is presented below:

Naturalness of Formulas*					
	2021	2022	2023	2024	2025
% of items certified organic	16%	26%	33%	31%	30%
% of ISO 16128 references	32%	36%	37%	43%	37%
% of organic or ISO 16128-certified products	51%	62%	70%	74%	68%

* Own-brand cosmetics, excluding Thalac

Gala Cosmetici

Gala Cosmetici produces cosmetics made from natural, vegan, organic, and fair-trade ingredients.

The company develops concentrated cosmetics such as solids (facial cleansers and shampoos) and rehydratable powders (body cleansers and facial and hand soaps); these concentrated formulations allow for reduced product usage and lower water consumption. Packaging made from recycled or recyclable materials is prioritized.



Carbon footprint

Reducing the carbon footprint of its products is a CONDAT Group ambition, materialized by the «Product Decarbonation» project in our ACTIV26 corporate project, to enable our customers to reduce their own impact. For several years now, the Lubricants and Specialty Products business has been using over 27% bio-sourced materials, which directly reduce greenhouse gas emissions. We also promote the use of recycled raw materials, both in our packaging and in our formulas. It's also a way of guarding against the impact that climate change could have on the sourcing of plant-based materials. All these actions have resulted in the setting of a target in 2024 to reduce the carbon footprint of our raw materials by 2026 versus 2023..

With the eco-use project, included in our ACTIV26 corporate project, we are also seeking to reduce the carbon footprint of our products by cutting consumption during use. This translates into the development of «long-life» products (to reduce the need for oil changes), concentrated products (to reduce the load during transport) and new application technologies.

The R&D teams are mobilized and put all their expertise at the service of these ambitious projects.

Promoting new types of cosmetics, such as solid cosmetics, reduces the environmental footprint in several ways by eliminating the use of water and reducing the amount of product transported and the volume of packaging.

Efforts are also being made in the area of packaging to encourage the use of cardboard instead of cellophane, as well as containers made in France from recycled materials.



Life cycle assessment

Human activity impacts not only the climate, but potentially 8 other biophysical processes that together regulate the stability of the planet and our ecosystems :

- Biodiversity,
- Water resources,
- Land use,
- Ocean acidification,
- The ozone layer,
- Nitrogen and phosphorus cycles,
- Air quality,
- The introduction of new entities into the biosphere.

For each of these parameters, a limit not to be exceeded has been defined in order to maintain the balance of our planetary ecosystems: this is the concept of planetary limits developed by scientists in 2009.





To help maintain this planetary balance, it is important to consider the impact of an activity on the planet's overall limits. This is the aim of Life Cycle Assessments, which take into account all the impacts of a product, from design to end-of-life.

Across all of the Group's businesses (the Lubricants and Specialty Products Division as well as the Health & Beauty Division) we now require additional parameters from our suppliers to ensure that the production conditions of certain raw materials meet our standards. This approach also helps us avoid a common pitfall: protecting the climate at the expense of another environmental criterion. For example, in the lubricants business, when we seek to substitute fossil raw materials with plant-based raw materials, we assess the cultivation method to determine its overall environmental impact. Virtuous cultivation methods (certified agriculture, absence of deforestation, local cultivation) help to preserve biodiversity as well as the climate, avoid changes in land use, and reduce pollution. For the Health and Beauty business, RSPO certification is required for most of our palm oil supplies, guaranteeing sustainable production of this material.

CONDAT SA has conducted comprehensive life cycle assessments (LCAs) for its most sensitive products.



Safety (products, users, consumers)

In the Lubricants and Specialty Products division, the design of CONDAT Group products is based on a rigorous approach to product safety and environmental aspects, taking into account the classification of substances and regulations specific to each geographical area and application market.

When countries do not have specific regulations governing chemicals, the European REACH regulation is applied by default, as it is one of the most stringent in terms of safety for humans and the environment. A team of chemical engineers, ecotoxicologists, and occupational hygienists specializing in product regulations and covering all of our geographic areas of operation works closely with R&D to anticipate changes in chemical classifications and guide product design toward the safest possible solutions. Furthermore, the Lubriscore assigns a penalty for classifications deemed harmful to human health and/or the environment, thereby promoting responsible development. The CONDAT Group goes beyond legal requirements by implementing an internal policy that prohibits or mandates the substitution of substances with the most severe classifications for human health.

For the Health & Beauty Division, additional specific regulations are taken into account (cosmetics, dietary supplements) by dedicated and specialized teams reporting directly to Group Management, so as to guarantee the same level of requirements in all our subsidiaries.





Nature, biodiversity, regeneration

Environmental analysis

As a committed manufacturer, the CONDAT Group places the environment at the heart of its activities. Based on the principle of double materiality, an environmental impact analysis was carried out in 2024 on the entire value chain of all its sites, covering biodiversity, climate and resources. This study is completed by an assessment of the financial risks and opportunities associated with environmental trends. This approach will enable the Group to anticipate and adopt preventive and adaptive actions, in order to strengthen its sustainability approach and ensure a responsible transition in response to current and future challenges.

Action on water discharges

In fact, all our sites comply with local requirements regarding wastewater discharge.

At the Chasse-sur-Rhône site, in addition to ensuring compliance with the law, we strive to be proactive by partnering with local water utility providers and the town hall, going beyond regulatory requirements (by anticipating them) to ensure a higher level of protection.

Atmospheric impact

Across all our sites, we implement action on another area: air quality. We must guarantee that none of our discharges are a source of dust emissions, other chemical compounds or odor nuisance. To achieve this, we conduct regular and precise monitoring. We make ongoing investments to continuously enhance our effectiveness in this area, whether by adopting innovative treatment solutions or by deploying continuous measurement systems to improve the accuracy of our monitoring.

Climate risks

A projection of climate trends through 2040 was conducted for all of our sites in France, Brazil, North America, and China. This initial analysis helps identify the main risks and potential changes so that we can adapt our infrastructure and adjust working conditions accordingly.

Rising temperatures represent a cross-cutting challenge for all our locations. This risk is being addressed through various adaptation measures, such as improving building insulation, using appropriate air conditioning systems, implementing air treatment, and developing protective clothing against heat.

This study also provided an initial overview of water availability and management at our sites, which will be further explored to better characterize the risks and identify appropriate adaptation measures.





Preventing a major industrial accident

All sites

The prevention of major accidental risks (fire, pollution, explosion), which only concerns the production sites of the Lubricants and Specialty Products Sector, is an integral part of the management of our activities. Risk analysis covers not only existing facilities, but also the design of new equipment and the manufacture of new products. Internal technical standards integrate the requirements of applicable regulations and refer to industry best practices.

Our preventive maintenance, monitoring and control strategy also takes these issues into account.

In order to deal effectively with the possibility of a major industrial accident at the Chasse-sur-Rhône site, we have set up a comprehensive crisis management system based, in particular, on a 24/7 on-call duty system.

Crisis exercises

At our Chasse-sur-Rhône site, we test our response capabilities an average of 10 times per year, using various formats, procedures, and scenarios. The members of the crisis unit are trained and supported to be able to respond to all situations, even in deteriorated situations. This crisis unit relies on two internal entities: a group of second-response team members (volunteer firefighters) trained to act in situations such as a fire and, in this capacity, trained in the use of Self-Contained Breathing Apparatus (SCBA) and a group of first-aid rescuers supervised by our nurse, trained to deal with injured people.

Fire safety drills are also organized monthly in Brazil.

More generally, 100% of Group employees are trained in fire risk management and the use of fire extinguishers





Taking biodiversity into account in product development

One way to preserve biodiversity is to consider the environmental impact of our products throughout their life cycle. This is a topic addressed by eco-design, which promotes the development of “eco-friendly” products evaluated using an internal rating system for lubricants and cosmetics (see p. 23).

This also means meeting certain criteria for our supplies, particularly those from the natural environment. Traceability of the production zone or the absence of deforestation may be required.

We also study the biodiversity regeneration programs proposed by some of our suppliers to ensure that they have a positive impact on the environment. This applies to both plant and mineral raw materials.

Laboratoires BEA are also involved in a project to cultivate local plants, helping to preserve species specific to the Luberon region, protect biodiversity, and promote local expertise, with the goal of incorporating these plants into their cosmetic formulations. (See below).

How to combine biodiversity conservation with innovation :

Laboratoires BEA and IES Labo have carried out a project to conserve and develop a Provençal plant: mountain inula. This collaboration has several objectives: to restore biodiversity, preserve Provençal plant species, promote regional expertise, and develop local raw materials. Mountain inule is recognised for its soothing properties following physical exertion and has been incorporated in the Dolpic range from Laboratoires SICOBEL.



Taking biodiversity into account on our sites

Each CONDAT Group site draws up a biodiversity action plan. The revegetation of our industrial areas is a key objective in this approach, promoting local biodiversity and enabling our sites to better integrate into their environment. Particular attention is paid to endemic species and to species that are resilient to changes in temperature and hydrometric conditions.

Beyond the ecological aspect, this initiative is also an opportunity to raise our employees' awareness of local flora and fauna. By highlighting these species, we encourage them to reconnect with nature and gain a better understanding of the issues involved in preserving it.

Several concrete initiatives illustrate this commitment: following Brazil's example, the CONDAT site in Qingdao organised tree-planting campaigns; CSA has embarked on a gradual revegetation programme at its site, combining the creation of shade with the promotion of biodiversity through the introduction of various tree species.

Finally, CONDAT Corp has undertaken a range of initiatives: installing bird boxes to aid the monitoring of bird populations, developing an on-site vegetable garden, and committing to the conservation of the River Huron.

These initiatives combine practicality, environmental awareness and aesthetic appeal.





Preserving biodiversity through our philanthropic programs

Corporate philanthropy is also a way of promoting biodiversity and regenerating it in areas far removed from our business.

Concerned about the health of marine ecosystems and aware of their importance in the Earth's natural balance, the CONDAT Group has been supporting ocean protection, alongside Project Rescue OCEAN since 2021 and Longitude 181 since 2023.

Thanks to the Group's support, Project Rescue OCEAN has been able to carry out awareness campaigns and wild waste collection, with the following results for 2023 and 2024 :

- 29 tonnes of waste collected ;
- Some 4,000 people mobilized ;
- 30 clean-up actions.



The CONDAT Group also supports the Longitude 181 charity, which works in several ways to protect the seabed:

- Share the richness of the Ocean, its biodiversity, its wonders and mysteries with photos and reports;
- Alerting people to the threats facing these ecosystems and taking action against destructive activities;
- Participate in research and awareness-raising activities to promote ecoresponsible activities.

The « Ocean Rights » programme, led by **Longitude 181**, stepped up its legal action in 2025, particularly in cases relating to poaching and the destruction of Posidonia. Of the nine cases monitored, four were successfully resolved in 2026.



The organisation is also continuing its advocacy work on issues such as underwater noise pollution and reducing boat speeds in the Mediterranean sea in order to preserve marine ecosystems.

Another highlight: Project Rescue Ocean and Longitude 181 took part in the 3rd United Nations Ocean Conference in 2025 in Nice, which brought together 193 states around a common goal: to accelerate action and mobilise all stakeholders to preserve and sustainably manage the ocean.



The CONDAT Group is also committed to terrestrial biodiversity, with a particular focus on the restoration of wetlands. These ecosystems are home to exceptional flora and fauna and play a vital role in regulating and purifying water, as well as in flood prevention. Weakened by human activities and global changes, they represent major environmental, economic and social challenges.

Finally, the CONDAT Group is supporting the **LPO (Ligue Pour les Oiseaux)** to rehabilitate the Etang du grand Albert in Isère, home to over 30 endangered species. A group of CONDAT and SICOBEL employees even went directly on site to physically help with the upkeep of the site and facilitate its restoration.



These sponsorships, led by the CONDAT Groupe CARES (see insert p35), contribute to preserve the local ecosystems and are a means of mobilizing our employees and the people around them for contemporary environmental issues.



Ecosystem



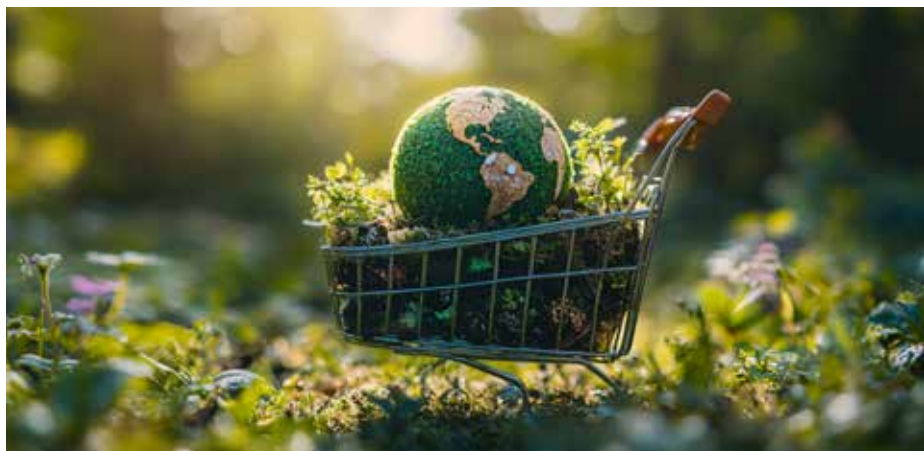
Responsible purchasing

The Group is committed to taking social, environmental and societal issues into account in its purchasing policy, and thus wishes to build long-term, balanced and trust-based relationships with its suppliers and subcontractors. These relationships must be developed with clarity and respect for negotiated contractual terms. In order to reduce risks and promote sustainable relations with its suppliers and subcontractors, the CONDAT Group has put in place the tools described in the following paragraphs.

Awareness and training in responsible purchasing

To develop a responsible purchasing culture, buyers and other players in the purchasing process, specifiers and operational staff were supported by a training session in 2022 (100% of raw materials and packaging buyers at French sites were involved in this training). Buyer awareness-raising continues every year, and was completed in 2024 with awareness-raising sessions on decarbonization and methods for calculating emission factors, so that everyone is in a position to question suppliers on this topic and suggest decarbonized alternatives to the laboratory for study.

Since 2022, each CONDAT SA buyer has been individually assessed based on CSR data.



Supplier Code of Conduct

The Group's responsible purchasing approach is guided by the ethical principles set out in its Code of Conduct. As part of this approach, the Group has adopted a specific code, the Supplier Code of Conduct, which summarizes all related CSR aspects. It is deployed at all Group entities. The code's requirements cover human and labor rights, respect for the environment, the quality and safety of products and services supplied, compliance with applicable regulations, and ethics. To respect the principles of business integrity and transparency, suppliers must comply with the principles of competition law, prevention of corruption, prevention of conflicts of interest, confidentiality, transparency of the relationship and sincerity of the information communicated.

When choosing a new supplier, the Group selects the offer best suited to its need to operate under the best conditions of performance, cost and quality, while integrating the CSR performance of the chosen supplier. All new suppliers and subcontractors are informed of the provisions of this Code, which they must respect in the same way as their general purchasing conditions.

Deployed in all Group subsidiaries, the Code of Conduct was signed in 2025 by 98% of all CONDAT SA raw materials suppliers and 85% of packaging suppliers. For CONDAT China, 87% of majority suppliers signed it in 2025, and for CONDAT CORP 100% of suppliers representing 80% of material purchases.



Qualification and evaluation of suppliers and subcontractors

As part of its process for qualifying suppliers and subcontractors and evaluating them over time, the Procurement Department relies on various tools and criteria that specifically incorporate aspects of corporate social responsibility:

A questionnaire evaluates suppliers and subcontractors on their performance and compliance aspects, enabling CONDAT to assess their ability to meet the Group's requirements regarding ethics, safety, the environment, corporate social responsibility, and product quality. For raw material purchases, this includes questions regarding their management systems, their adherence to the principles of the chemical industry's Responsible Care® program, and their certifications under standards such as ISO. Since 2021, information has also been required on the percentage of renewable or recycled content and on the carbon footprint of their products. For transport providers, the standards are similar; for example, at CONDAT SA, the percentage of carriers with CSR certification rose from 31% in 2023 to 51% in 2025.

ECOVADIS platform ratings are also taken into account in the CSR assessment of suppliers. In 2025, 80% of the suppliers approached for this purpose underwent this assessment, representing more than 89.6% of the total purchase value, compared to just 57% in the previous survey in 2022, which represented 66% of CONDAT SA's total purchase value.

These CSR assessments are incorporated into the annual supplier performance reviews.

In line with CONDAT SA's Health, Safety, and Environment (HSE) policy, the Procurement Department regularly analyzes the HSE performance of the staff of its main service providers working at the Group's main site. This performance is systematically discussed during contract reviews. HSE performance is now included in the annual evaluation of contractors working at our production site. CONDAT SA places the safety of these individuals on the same level as that of its own employees and incorporates it into its safety performance metrics.

Risk management

CSR risk mapping for purchasing includes risks related to countries of origin, purchasing categories, human rights (in particular the fight against forced and child labor) and anticorruption. This cartography draws on recognized international sources to assess the risks specific to the countries and activities concerned. Different weightings have been applied to these criteria, resulting in the classification of suppliers into three risk categories (low, moderate and high). For suppliers that do not meet our criteria, an action plan is established and reviewed annually to help them improve their performance. This mapping process also helps guide the audit program carried out by our procurement teams.





Customers

Developing our business in a responsible way means relying heavily on our convictions and values, which invite us to share the meaning of our commitment to our customers, and a true keystone for our partnership.

We firmly believe that our CSR initiatives must be demonstrated and explained. In 2024 and 2025, we therefore increased the number of opportunities for dialogue on this topic, notably through targeted awareness-raising efforts led by our marketing teams among our customers and partners. For example, at the Lubricant Expo in Düsseldorf, a must-attend event for international industry players, CONDAT addressed a key issue: “Advancing fluids for metalworking: strategies for building a resilient and sustainable supply chain.”

It is by sharing a common vision of CSR, where the stakes are high and numerous, that we will succeed in achieving the ambitious objectives of our roadmap .

One of our values is «Build to last», but we could just as easily say «Coconstruct to last», since we believe that co-construction and codevelopment are essential to achieving common objectives with our partners, as we are moving from a simple customer-supplier relationship to a partnership in which everyone is committed.



For several years now, we have been developing external technical partnerships with our in-house teams specialized in some thirty technologies. This results in real interactions, enabling us to develop together based on our own expertise. Our key skill is to make the link between chemistry and customer applications.

We have the technical and human resources, and we can develop customized solutions, whether within the Lubricants and Specialty Products division or the Health & Beauty division, by offering eco-designed products with the lowest possible impact on human health and the environment, as well as high-performance products that improve productivity. These solutions comply with various international regulations, thereby enabling us to expand the markets we serve.

Our CSR commitment, recognized by our third ECOVADIS Platinum medal in 2026, makes us a responsible supplier throughout the entire value chain.

One of the best ways to encourage co-development is to promote our innovative approach. Laboratoires BEA has sent cosmetic innovation boxes incorporating the latest trends to partners to showcase our expertise in various new technologies (liquid and solid cosmetics, soaps, fragrances, etc.) and thus feed their own innovation process.

As for the Lubricants and Specialty Products division, the development team is directly responsible for presenting targeted innovations to partner customers to encourage constructive technical exchange.



Ethics

In addition to responsible purchasing and a supplier code of conduct, the Group has introduced a number of tools to promote ethics and empower its teams :

- Its code of ethics for employees ;
- The charter of personal rights (employees and third parties) ;
- External code of conduct ;
- Its alert platform (open to all, including third parties outside the Group, and hosted by an independent organization) ;
- Its IT charter.

These policies, which are available in all our employees' languages, are communicated to them as soon as they join the Group, and form part of their induction process.



	Yes	No
C6-01: Does the company have a code of conduct or a human rights policy for its own employees ?	X	
C6-02: Does the code of conduct or human rights policy cover child labor?	X	
C6-03: Does the code of conduct or human rights policy cover forced labor?	X	
C6-04: Does the code of conduct or human rights policy cover human trafficking?	X	
C6-04: Does the code of conduct or human rights policy cover human trafficking ?	X	
C6-06: Does the code of conduct or human rights policy cover accident prevention ?	X	
C6-07: Does the code of conduct or human rights policy cover other topics ?	X	
C6-08: List of Other Topics Covered by the Code of Conduct or Human Rights Policy	gifts, donations, sponsorship, anti-competitive practices	
C6-09: Does the company have a complaint-handling mechanism or whistleblower program for its own employees ?	X	

The Group did not record any ethical incidents over the past year:

	Yes	No
C7-01: Has the company identified any confirmed incidents of child labor among its own employees ?		X
C7-02: Has the company identified any confirmed incidents of forced labor among its own employees ?		X
C7-03: Has the company identified any confirmed incidents of human trafficking involving its own employees ?		X
C7-04: Has the company identified any confirmed incidents of discrimination among its own employees ?		X
C7-05: Has the company identified any confirmed incidents among its own staff related to other issues ?		X
C7-06: List of other issues identified in confirmed incidents involving its own staff		
C7-07: Description of the measures taken to address the incidents described above		
C7-08: Is the company aware of any confirmed incidents involving workers in the value chain, affected communities, consumers, or end users ?		X
C7-09: Clarification on confirmed incidents involving workers in the value chain, affected communities, consumers, or end users		



Company

External stakeholders

By supporting local associations and promoting open, transparent dialogue with local residents and authorities, the CONDAT Group aims to build a relationship of exchange with its stakeholders.

As economic players, CONDAT SA, Laboratoires SICOBEL and Laboratoires BEA are multiplying initiatives in favor of local employment and its preservation: participation in job forums, sharing job offers with town halls, development of local know-how...

To promote a culture of CSR among future business leaders, CONDAT employees have given several presentations at engineering schools and universities, offering courses on lubricants and introductions to CSR.

At trade shows and professional seminars, CONDAT Group employees in the United States, France, and China present the Group's CSR commitments to promote responsible practices throughout our value chain.

Internal stakeholders

Taking ownership of CSR issues involves educating the Group's internal players. Various initiatives have been organized to raise employee awareness and make them real contributors to change:

- Charitable actions in favour of the underprivileged for CONDAT Corp, CONDAT DO Brazil, CONDAT China, CONDAT SA, Laboratoires SICOBEL, Laboratoires BEA and GALA ;
- Participation in initiatives to support breast cancer research by CONDAT SA, Laboratoires BEA, and Laboratoires SICOBEL ;
- Donations of cosmetics by Laboratoires BEA and GALA to schools or at charity events ;
- Various initiatives to support biodiversity mentioned in the chapter "Nature, Biodiversity, and Regeneration."

All these initiatives supported by the Group are in line with our values: they contribute to the preservation of biodiversity, support the community and help raise awareness among different players (our Responsibility value), with a longterm vision (our Build to last and Enterprise in motion values).

CONDAT Groupe Cares



Solidarity and voluntary actions to protect the planet and promote social responsibility

With the objectives

- Encourage solidarity initiatives within the Group;
- Preserve the environment and its essential resources;
- Build partnerships with associations recognized as being in the public interest.

The «CONDAT Groupe Cares» group, made up of volunteer employees, is responsible for organizing events to mobilize Group personnel around 4 themes:

- Preserving water ;
- Preserving biodiversity;
- Act locally ;
- Educate, train.

CONDAT Groupe Cares also organizes meetings with our patrons to help raise awareness of their cause and provide physical assistance when needed.

In addition to the many fund-raising, donation, training and information initiatives, our aim is to cultivate an altruistic spirit and a strong social commitment among CONDAT Group employees, and to have a positive impact on society.





Social model



Our social model puts people at the heart of our company. A model built around four essential pillars: employability, social justice, a sense of community and the well-being of our employees, not forgetting an absolute imperative: safety.

Chance for all: employability and digital inclusion

We firmly believe that every individual should have the opportunity to develop their skills and progress professionally. That is why we invest in on-going professional development programmes, with a particular focus on digital skills, which have become essential in the rapidly evolving nature of our industries. A third of CONDAT SA's workforce has been enrolled on a digital skills assessment and certification platform. We also support young talent through work-study schemes and apprenticeships, to prepare future generations for the challenges of tomorrow. Within CONDAT CORP, long-term career paths are developed for frontline staff to enable them to progress to positions of responsibility. CONDAT Do BRASIL and CONDAT CHINA also offer their employees the opportunity to broaden their skill sets and managerial experience by funding training courses.

Social justice: an attractive and protective total compensation package

Recognition of our employees' work and commitment is at the heart of our remuneration policy. We are committed to ensuring fair and competitive remuneration. For our French sites, a further analysis was carried out using the 'WageIndicator' as a benchmark for assessing remuneration levels in relation to the cost of living and basic needs.

This assessment highlights that the remuneration levels for all employees at these sites are generally favourable. Our profit-sharing and incentive schemes ensure a fair redistribution of the created value. We also ensure that we offer protection tailored to each employee's life circumstances, through comprehensive social security cover and

provident schemes. In our subsidiaries, we have improved the cover for healthcare costs (extending cover to family members).

These measures are also reflected in the nature of the employment contracts for the Group's employees:

	Average Group headcount by contract type
Permanent contract	782
Fixed-term contract	66
Apprentices	18
Total	865
Temporary staff	46

Diversity and equality: making equal chances a collective asset

Diversity, gender equality and inclusion are fully integrated into our social policy and responsible governance. Within the CONDAT Group, gender diversity within management teams and on the Supervisory Board is a key pillar of our commitment in this regard. We are continuing our efforts to promote greater gender parity in access to leadership roles and within decision-making bodies, whilst paying particular attention to pay equality between women and men.



We also ensure that access to professional and personal development, training and career progression opportunities is open to all. This approach helps to enhance the strength of our workforce, bring the Group's culture to life and make diversity a sustainable driver of cohesion and collective performance.

Within the Group, the headcount is broken down as follows:

	Group*
Number of women in management	29
Number of board members	85
Ratio	34%

	Average Group headcount by gender
Men	474
Women	391
Total	865

* The Group's parent company, CONDAT SA, is organised as a public limited company (SA) with an executive board and a supervisory board. The supervisory board, comprising seven members, includes three women, representing 43 per cent of its membership. Furthermore, its gender equality index stands at 81 for the year 2025.

A sense of community: responsibility and social commitment

Our company is more than just numbers and machines: it's a community where everyone contributes to our collective success. We encourage individual and collective responsibility, whether through our environmental commitments, our solidarity initiatives or our managerial culture based on trust and listening.

We want to build a company where everyone feels they are part of the change and proud of their impact. In the context of CONDAT Group Cares, as mentioned above, numerous solidarity and voluntary actions have been carried out at the Group's various sites (collections, donations, environmental awareness campaigns, help with schooling for employees' children, etc.).

In this way, we are building a company where social commitment and performance go hand in hand. A company that gives everyone the opportunity to develop, to be recognised and to contribute to a meaningful project.





Well-being: work-life balance

We know that quality of life at work is essential to our employees' personal fulfillment. That's why we put in place flexible working arrangements that encourage a better balance between professional and personal life: telecommuting, flexible working hours, access to wellbeing services... Our ambition is clear: to make our company a great place to work. As a result, psychologists, physiotherapists, ergonomists and osteopaths have been invited to work on the premises of our various entities.

Well-being at work and health prevention

The CONDAT Group places the health and wellbeing of its employees at the heart of its social policy. Through prevention, awareness-raising and support initiatives, the Group encourages the adoption of good health practices and helps to improve the quality of life at work.

Information campaigns are regularly run on topics such as cancer screening, stress management, healthy living and the prevention of health risks. This approach is complemented by the organisation of vaccination campaigns at several sites, notably in France and Brazil.

The Group also promotes physical activity and offers local facilities tailored to employees' needs. At the Chasse-sur-Rhône site, sports classes are organised. In China, sports-based team-building activities contribute to the well-being of teams and help strengthen cohesion. Through these initiatives, CONDAT reaffirms its commitment to the health, well-being and personal fulfilment of its employees.



Safety: an absolute priority

Finally, safety is a non-negotiable priority. We are committed to providing a healthy and safe working environment, where everyone is trained in best practice and made aware of the risks. As part of our commitment to continuous improvement, we have put in place a plan to achieve ISO 45001 certification. Our sites in China and the CONDAT SA site have been ISO 45001 certified since 2024 and 2026 respectively. From 2027 onwards, CONDAT SA plans, for example, to allocate 30% of its investment budget to improving and maintaining safety. Every accident is one too many, and we are doing everything we can to safeguard the physical and mental well-being of our employees.



	Group*
Number of workplace accidents	22
Total number of hours worked	1 061 902
Number of theoretical full-time hours per year	13 271
Ratio	27,5

* The number of workplace accidents includes both accidents resulting in time off work and those not resulting in time off work; commuting accidents are not included. The data presented covers the Group's employees as well as temporary workers employed by the Group's various companies. Finally, AZS has not been included in the ratio due to a lack of data.

We are constantly improving the measures we take to protect our employees by using the latest technological advances available for personal protective equipment and process equipment. Our efforts cover the full range of risks inherent in our business activities, with a more specific focus in recent years on chemical risks and manual handling risks, which are potential causes of musculoskeletal disorders (MSDs). In 2025, at the CONDAT SA site, measures were implemented to reduce the carrying of bags (-900 tonnes), with a target of a reduction of 1,000 tonnes by the end of 2026.



Employer Brand: attract, engage, build loyalty

Like many companies, we face a major challenge: attracting the best talent and encouraging them to stay. To meet this challenge, we have chosen to develop and strengthen our Employer Brand.

But what is Employer Brand? It's all the elements that make candidates want to join us and employees want to develop their careers with us over the long term. It reflects our identity, our values and our commitment to offering a stimulating and meaningful working environment.

In 2024, an extensive internal survey enabled us to better define what makes us unique as an employer and to identify the assets that set us apart.

#OpenMind : our signature, our promise

With #OpenMind, we are affirming our ambition to be a company where everyone can grow, learn and thrive within an industry committed to a sustainable future.

Our employer promise is clear:

- A rewarding career, where skills development and progression are encouraged.
- A dynamic working environment that encourages innovation, collaboration and personal development.
- A strong commitment to a responsible future, where every talent contributes to building a more sustainable and inclusive industry.



	Group staff turnover rate
Number of employees who left the company during the reference year	236
Average number of employees during the reference year	865
Turnover rate	27

Awarded the Great Place to Work and Choose My Company certifications

In 2025, we embarked on an initiative aimed at being recognised as a leading employer. Being awarded the Choose My Company labels in France and Europe, and the Great Place to Work label in the United States, enables us to measure our employees' commitment and their loyalty to our social model.



With a recommendation rate of 84.2%, CONDAT SA has not only been awarded the HappyAtWork® certification, but has also been ranked 6th amongst companies in our category (companies with 200 to 500 employees) in France, and 2nd amongst industrial companies.

CONDAT SA has also been awarded WeImpact® accreditation in relation to CSR, and ranked 4th amongst companies in our category.

Through this initiative, we are enhancing our appeal, building employee loyalty and positioning ourselves as a leading employer in our sector.



Training: a strategic lever at the heart of our HR policy

In an ever-changing world, training is more than a challenge: it's an absolute necessity. It's a strategic lever that enables our employees to adapt to the transformations of our industry, strengthen their expertise and prepare for the future with confidence.

Our ambition is clear: to offer everyone the means to develop and improve throughout their career. To achieve this, our training policy is based on several key principles:

- **Developing skills and guaranteeing employability**

We support our employees in obtaining recognized professional certifications, to enhance their expertise and open up new career prospects within the company.

- **Strengthening the leadership and autonomy of our managers**

We give our managers the keys to promoting a dynamic of empowerment, initiative and trust within their teams, thus promoting more agile and participative management.

- **Encouraging collaborative work through soft skills**

Collective performance is as much about know-how as it is about soft skills. Through our dedicated soft skills program, we help our employees develop the following competencies: communication, emotional intelligence, team spirit and adaptability.

- **Improve your business expertise**

Excellence is based on continuous improvement. We encourage everyone to deepen their technical knowledge and keep abreast of the latest developments and innovations in their field..

- **Anchoring a safety culture at the heart of our commitments**

Safety is an absolute priority and an ongoing challenge. Our training courses are designed to reinforce the right reflexes and anchor exemplary practices, because when it comes to safety, no achievement is definitive: vigilance and prevention must be constantly renewed.

	Group
Training budget allocated to safety €	96 197
Total training budget €	512 278
Ratio	19%
Number of training hours allocated to safety	4 328
Total number of training hours	13 492
Ratio	32%





Thanks to these initiatives, we give our employees the means to grow, to surpass themselves and to contribute fully to the collective success of our company. Training is and will remain an essential pillar of our HR commitment, serving the development of each individual and the sustainable performance of our organization.

	Group
Number of training hours for men	9262
Number of men employees	475
Average number of training hours per men employee	20,25
Number of training hours for women	3 970
Number of women employees	388
Average number of training hours per female employee	10,24

The higher proportion of men in production workshops, together with the safety training requirements specific to operational roles, contribute to the disparity in the number of training hours between women and men. Furthermore, sales teams, which are predominantly male, also receive a significant amount of training.



Promoting the inclusion of people with disabilities

The inclusion of people with disabilities is an ongoing commitment for the Group. Having almost reached the statutory employment threshold for workers with disabilities, we are continuing our efforts to help employees facing vulnerable circumstances or life-changing events remain in employment. We also strive to integrate new talents.

This approach also extends to our relationships with the sheltered and adapted employment sector, through the use of ESATs and specialist organisations for certain services.

We are also continuing our partnership with AKTISEA, a consultancy specialising in disability support within the workplace, to step up awareness-raising initiatives amongst our employees.

To develop knowledge, an open-minded attitude towards the world and sound judgement

Education is not limited to vocational and professional aspects. We firmly believe that, as an industrial company, we have a social responsibility, and that culture plays a vital role in developing critical thinking.

As such, CONDAT has launched an awareness-raising initiative covering a wide range of topics: environmental issues, to raise awareness of climate change, but also to encourage critical reading, the ability to take a step back and exercise sound judgement when considering current affairs and major societal issues. A series of 12 lectures was therefore held in 2025 in the form of a 'travelogue', open to all CONDAT SA staff.

The following themes were addressed in these lectures, which were open to everyone at CONDAT SA:

- Integration and inclusion
- The 2-tonne workshop
- Learning from the world and beyond



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