



CSR AND
NON-FINANCIAL
INFORMATION
STATEMENT

EXTRACT OF
THE 2020 UNIVERSAL
REGISTRATION
DOCUMENT

RUBIS

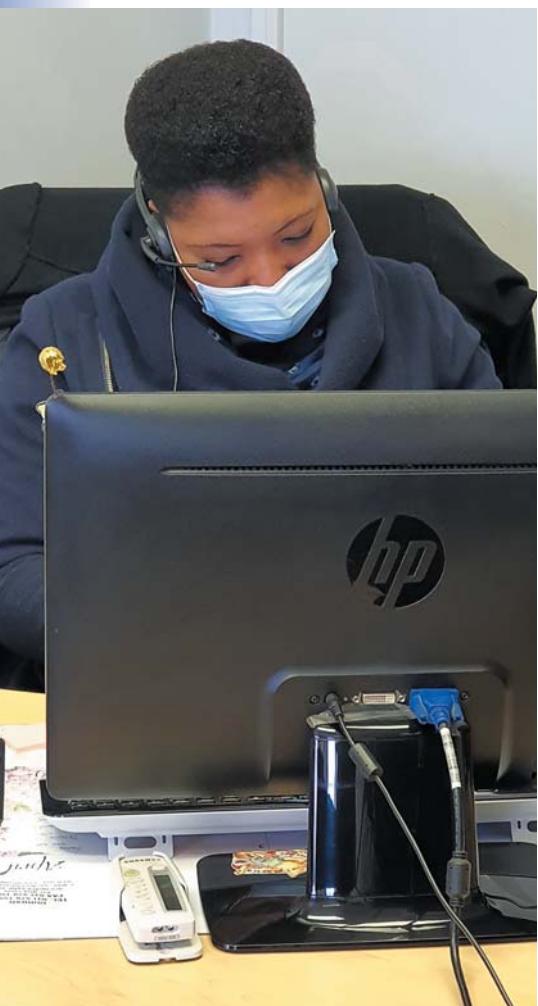
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CSR and non-financial performance

NFIS

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Although it has acquired an international dimension, Rubis remains a company on a human scale that through a decentralized organization seeks to encourage the professionalism, experience and autonomy of its employees, who assume all the responsibilities related to their positions, including the management of non-financial risk.

Rubis believes that involving management in CSR issues at all levels of the organization is key to ensuring the sustainability of its activities (section 1.1). To better focus its efforts, the Group has carried out risk analysis that identified 13 risks as being the most material in terms of its activities (section 1.2).

These risks are grouped into four priority issues that underpin the Group's CSR approach:

- limiting the environmental impact of its activities (section 2.2);
- operating in a safe environment (section 2.3);
- attracting, developing and retaining talents (section 3);
- operating responsibly and with integrity (section 4).

1

Non-Financial Information Statement



This section includes Rubis' CSR strategy, in line with the Non-Financial Information Statement (NFIS) requirements as provided for by European Directive 2014/95/EU transposed by French Government Order 2017-1180 and implementing decree 2017-1265. The NFIS presents:

- the main risks related to the Group's activities⁽¹⁾;
- the policies implemented to address them;
- monitoring indicators and their results.

1.1 A model for sustainable growth

A diagram showing **the Group's business model** is available in the following two pages.

1.1.1 ACTIVITIES STRUCTURED AROUND TWO DIVISIONS AND A JOINT VENTURE

An independent player in the logistics and distribution of petroleum products, present in some 40 countries in Europe, the Caribbean and Africa, Rubis is structured around two divisions operated by Rubis Énergie:

- **retail & marketing of petroleum products** (fuels, liquefied gases and bitumen);
- **support & services** in support of the distribution activity: trading-supply, shipping and refining.

A **bulk liquid storage** business (petroleum and chemical products, biofuels, fertilizers, agrifood products) on behalf of diversified industrial customers is also carried out by the Rubis Terminal JV.

Rubis' development strategy is based on specialized market positioning, a robust financial structure and a dynamic acquisition policy. It also incorporates non-financial objectives that allow the Group to pursue **sustainable growth** in addition to these commercial and financial aspects. The regularity of the teams' performance stems from a corporate culture that values the spirit of entrepreneurship, flexibility, accountability and the embracing of socially responsible conduct. Rubis conducts its activities in keeping with a CSR approach that contributes to the United Nations' Sustainable Development Goals (SDG).

1.1.2 EMPOWERMENT AND FREEDOM OF INITIATIVE: PEOPLE AT THE HEART OF THE ORGANIZATION

In keeping with its motto: "The will to undertake, the corporate commitment", Rubis puts people at the heart of its organization. Empowering the individual men and women who contribute to its activities means promoting freedom of initiative

as well as the ethical, social and environmental values that Rubis wishes to see respected by everyone.

Across its entire scope, the Group aims to act with professionalism and integrity. This requirement safeguards against any wrongdoing that could be harmful to the Group, to employees, to business relations or to any other external public or private stakeholder, and is reflected in the following principles, detailed in the **Rubis Group Code of Ethics** (see section 4.1):

- compliance with current legislation and regulations;
- promotion of safety and respect for the environment;
- respect for individuals;
- rejection of all forms of corruption;
- prevention of conflicts of interest and insider trading;
- compliance with competition rules.

⁽¹⁾ Including, in accordance with the regulations for this Non-Financial Information Statement, the activities of the Rubis Terminal JV, in which Rubis SCA holds a 55% stake and over which it lost exclusive control on April 30, 2020. The data of the Rubis Terminal JV are presented as follows in this Non-Financial Information Statement: environmental data presented at 100% and Group share (55%), Bilan Carbone® data at 55% in accordance with official methodologies, social/health and safety data at 100%, societal data at 100%. For further information, please refer to the methodological note in section 4.5 of this chapter.

Business model / A key link

OUR RESOURCES →

STRATEGY →



HUMAN CAPITAL

- **4,142*** employees in **41*** countries
- **25%*** women in the Group
- **Over 50*** nationalities



SOCIAL AND ENVIRONMENTAL CAPITAL

- A Climate Committee to support our energy transition
- **38%*** of sites certified
- **€2.92M** donated to community investment and social engagement initiatives, including **€1.65M** for the Covid emergency fund
- **37*** Compliance Officers



INDUSTRIAL CAPITAL

- Supply control of our retail & marketing businesses
- **1,015** gas stations in **22** countries
- **117*** industrial sites worldwide
- **1.4M m³** of storage capacity for our support & services and retail & marketing activities
- **€245M** in capital expenditure
- **5** fully-owned vessels and **9** time charters



FINANCIAL CAPITAL

- **€4Bn**: Group market capitalization
- **€377M**: free cash flow after maintenance investment
- **0.36**: ratio of net financial debt to EBITDA

Give as many people as possible regular and reliable access to energy to meet their basic needs (mobility, cooking, heating, etc.).

Provide the energy necessary for the operation of industry and professionals.

Distributing energy for everyday life

80 operational subsidiaries in Africa, the Caribbean and Europe.

A decentralized system as close as possible to local challenges.

Support the energy transition by offering our customers less carbon-intense solutions.

OUR BUSINESS LINES

RETAIL & MARKETING

Fuels, liquefied gases, bitumen

85% OF SALES REVENUE

90% of the gas station network is located in Africa and the Caribbean

100% of bitumen is distributed to develop infrastructure in Africa

86% of sales revenue in Europe is derived from the distribution of liquefied gases.

SUPPORT & SERVICES

Trading, supply, shipping

15% OF SALES REVENUE

Ensure the reliability and sustainability of our retail & marketing activities in areas where supply is complex.

Operate a refinery to supply energy to the French Antilles.

STORAGE

Activity carried out as a joint venture and accounted for under the equity method since April 30, 2020

4.6M M³ OF STORAGE CAPACITY

50% for fuels.

50% for chemicals, biofuels and agrifood products.

5 countries in Europe.

OUR CUSTOMERS

INDIVIDUALS

- Customers of our gas stations for their mobility and related services (shops, car washing, etc.).
- Users of liquefied gas in tanks (home delivery) or in cylinders for heating and cooking.

PROFESSIONALS

A very broad and diversified spectrum of customers, including the following sectors:

- manufacturing
 - farming
 - services
 - utilities
- public works

in the energy chain



OUR VALUE CREATION →



HUMAN CAPITAL

- **69%*** of employees trained
- **102*** net jobs created
- **98%*** of employees employed locally
- **97%*** of employees have health coverage
- **5.5**: frequency rate of occupational accidents (-43% since 2015)



SOCIETAL AND ENVIRONMENTAL CAPITAL

- Promotion of less carbon-intense energies (liquefied gases, biofuels, etc.)
- **28** circular economy and renewable energy development projects
- **€175M**: taxes
- **0*** major industrial accidents
- Over **20,000** people benefiting from our community investments



INDUSTRIAL CAPITAL

- Continuity of supply essential to the economies of the countries where the Group operates
- **20%** of cash flow allocated to growth investments
- Geographic diversity of business lines and products
- No. 1 or 2 in market share depending on the region



FINANCIAL CAPITAL

- **€280M**: net income, Group share
- **€186.5M** distributed to shareholders
- **€2.72**: net earnings per share
- **€1.80****: amount of dividend per share
- **9%** compound growth over 10 years in earnings per share and dividend per share
- **13%**: average ROCE after tax over 2018-2020

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

Through its goal of providing access to energy to as many people as possible, particularly in regions where a large part of the population lacks access to energy, Rubis contributes first and foremost to the United Nations Sustainable Development Goal (SDG) 7 "Affordable and clean energy."

More generally, the Group conducts its activities in accordance with a CSR approach that contributes to the SDGs. The implementation of demanding HSE standards to limit the impact of its activities on people (SDG 3) and the environment (SDGs 6 and 15), commitments to combat climate change (SDG 13), policies to promote team diversity (SDG 5) and increase the sharing of value created (SDG 8), and anti-corruption standards in line with the best international standards (SDG 16) are some practical examples.

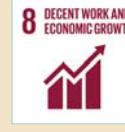
The Group's community investment and social engagement complement this commitment by contributing to regional development.



Target of **20%** reduction in CO₂ emissions by 2030 (reference year 2019, covering Rubis Énergie – scopes 1 and 2)



Target of an average of at least **30%** women on the Management Committees of Rubis Énergie and its subsidiaries by 2025



* Data including the Rubis Terminal JV.

** Amount proposed to the Shareholders' Meeting of June 10, 2021.

Data as of December 31, 2020.

1.1.3 COMMITTED MANAGEMENT AWARE OF ETHICAL, SOCIAL AND ENVIRONMENTAL RISKS

The CSR policy is driven by Rubis SCA's Managing Director, appointed in 2020, in conjunction with the General Management. She is supported by the CSR & Compliance Department, which is responsible for laying down the policy guidelines and leading the approach, in coordination with the various departments involved (Climate, HSE, Human Resources, Legal, and Social Engagement).

Since 2015, part of the Managing Partners' annual variable compensation has been linked

to ethical, social and environmental criteria (see chapter 5, section 5.4.2). These criteria are also included in the framework letters setting the annual objectives of Rubis Énergie's Senior Managers.

A presentation of the initiatives taken and results obtained is made to the Supervisory Board's Risk Committee each year.

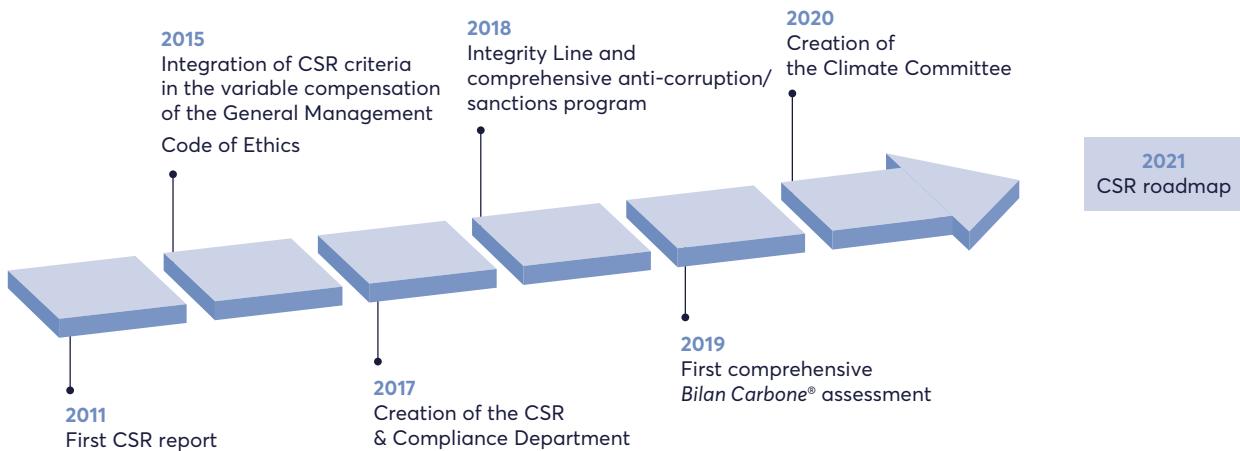
The Rubis Terminal JV continues to implement the CSR policy it has defined to date, in line with Rubis' general principles. In accordance with regulations, as a subsidiary 55% owned by Rubis SCA, the Rubis Terminal JV continues to report its annual CSR data to the Group so that they can be included in this Non-Financial

Information Statement. However, as this entity is jointly controlled by Rubis SCA and its partner, the CSR policy is now steered and monitored by the joint venture's Board of Directors, on which Rubis SCA is represented. The joint venture's CSR objectives are adopted by its Board of Directors. As a shareholder, Rubis SCA ensures that the Rubis Terminal JV applies standards at least equivalent to its own in terms of CSR.

Lastly, the Rubis SCA Accounts and Risk Monitoring Committee monitors the analysis of the Group's main ethical, social and environmental risks, as well as the corrective measures taken to prevent such risks (see chapter 5, section 5.3.2).

1.1.4 A CONTINUOUS PROGRESS APPROACH

Since 2011, when Rubis issued its first CSR report, the Group has been committed to a continuous improvement process in structuring its CSR approach.



The Group aims to accelerate its trajectory, and took major initiatives to consolidate the foundations of its CSR approach in 2020. They included:

- the creation of a Climate Committee to support the Group's strategic thinking on this subject, and a Climate & New Energies team that coordinates the operational efforts of Rubis Énergie's subsidiaries (see section 2.2.3);
- setting a target for the reduction of CO₂ emissions related to Rubis Énergie's operations (see section 2.2.3);
- setting targets for the number of women in management bodies (see section 3.1.1 and chapter 5, section 5.2.3);

- the implementation of a digital CSR reporting solution to make the reported data more reliable and to better manage its CSR strategy. As some of the data have been made more reliable, discrepancies may be observed in relation to the data reported for 2019. Any such issues are addressed in explanatory notes.

In 2021, the Group plans to finalize its first multi-year CSR roadmap, which will cover climate, social, environment and compliance issues. It will be rolled out in the subsidiaries, which will adapt it to their local challenges.

MONITORING OUR CSR PERFORMANCE

Rubis SCA wishes to continue its transparency efforts and to interact more proactively with non-financial rating agencies. MSCI renewed Rubis' AA rating on December 14, 2020. Rubis is also included in the Ethical Sustainability Index (ESI) Excellence Europe.

Lastly, the Group is currently preparing its response to the 2021 CDP Climate Change questionnaire.



1.2 The main CSR risks associated with the Group's activities

In accordance with Articles L. 225-102-1 and R. 225-105 of the amended French Commercial Code, Rubis has conducted a new three-stage analysis of its main non-financial risks (section 1.2.1), which identified 13 main risks around four priority issues (section 1.2.2).

1.2.1 THREE-STEP RISK ANALYSIS

1. RISK MAPPING ANALYSIS

Risk mapping, prepared by the Group's functional departments (CSR, HSE, Operations, Finance, Legal, etc.), is completed locally by the operating subsidiaries, analyzed on a consolidated scale and then reported to the

Rubis SCA Managing Partners and presented to the Accounts and Risk Monitoring Committee. It is used to assess (impact and probability) events likely to have a significant adverse impact on the Group's business, financial position, reputation or outlook, on a scale of one to five. These risk maps are updated annually in line

with changes in the Group's business lines and operations, as well as the observations of employees, stakeholders and the Accounts and Risk Monitoring Committee (see chapter 3, section 3.2.3.2). This process is part of a **co-construction approach** aimed at achieving a shared diagnosis.

ANNUAL RISK MAPPING PROCESS



2. ANALYSIS OF SEGMENT RISKS

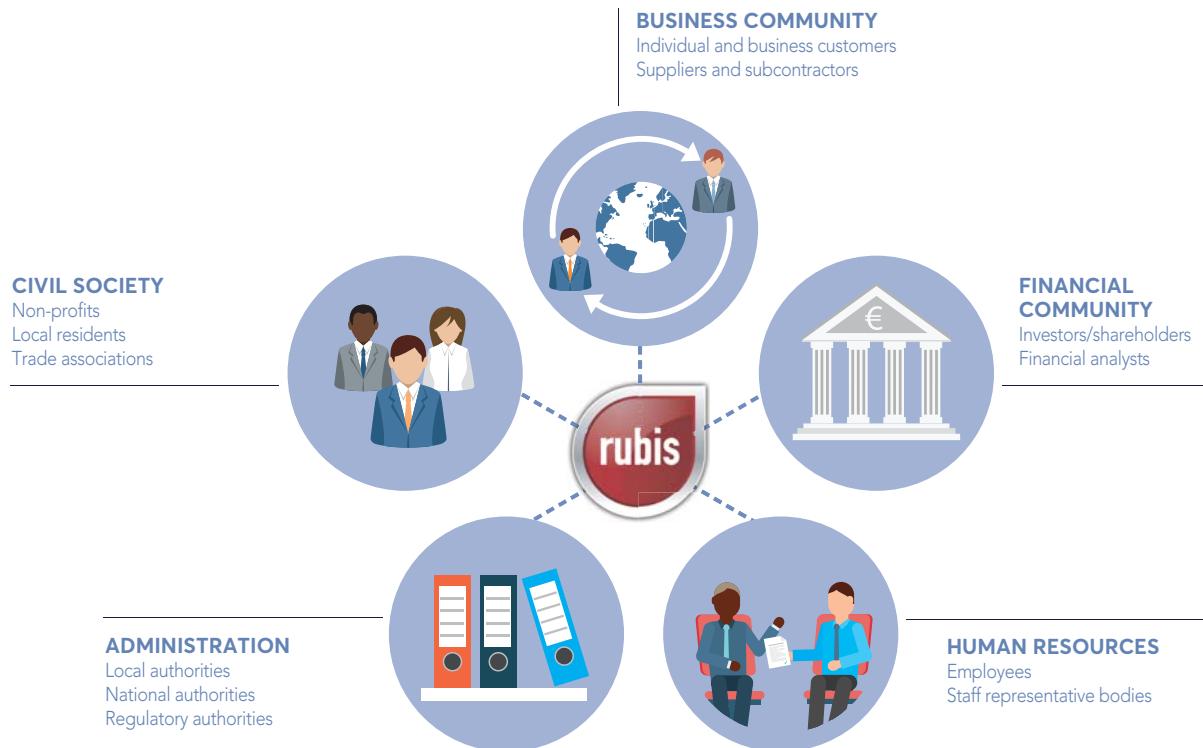
In addition to analyzing pre-existing risk mapping, Rubis' CSR teams use work carried out by other companies and trade organizations to check the consistency of the risk items identified

by their risk mapping (stage one) and to add to the risk map if necessary.

Existing frameworks (the SASB Materiality Map® in particular), segment benchmarks (IPIECA) or those of trade organizations/associations (Medef, ORSE, C3D) and CSR publications from

other companies were used to assess the most material risks to which the business segment is exposed. The concerns voiced by stakeholders (investors, ESG analysts, civil society) were also analyzed to weight the risk analysis and to take into consideration the importance of these risks to them.

RUBIS' MAJOR STAKEHOLDERS



Regular dialog with communities

Committed to local populations, the Group values dialog with stakeholders and its role in promoting dynamic activity in the regions where it operates, as much at the economic and employment levels as in the area of "living together."

Dialog with stakeholders takes place, depending on the capacity or mission of said stakeholders, at local level (subsidiary), at the level of entire divisions or directly with the parent company (Rubis SCA) (see section 4.2).

Rubis also engages in an active and targeted sponsorship policy, via its endowment fund, Rubis Mécénat, and through its subsidiaries' local initiatives. Most of its initiatives are focused on education and health (see section 4.2.3).

3. MULTIDISCIPLINARY WORKING MEETINGS

The consolidated result of risk mapping, revised for the benchmark described above, was presented to HSE Managers (environment and safety components) and to officers responsible for social issues (personal safety and HR) for review and validation from a non-financial perspective. This review was the subject of regular meetings and discussions

with Rubis SCA's CSR & Compliance Department.

The result of this risk analysis was validated by Rubis Énergie's Senior Management and then by Rubis SCA's General Management and the Risk Committee.

The Rubis Terminal JV has followed the same risk assessment process, validated by its Senior Management. The completion of the sale of

45% of the capital of the storage activity to an infrastructure fund in 2020 is unlikely to modify, at this stage, the analysis of CSR risks relating to the joint venture, whose business is unchanged. The periodic review of this analysis will now be presented by the joint venture to its shareholders at meetings of its Board of Directors, which will validate the objectives.

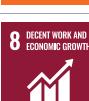
1.2.2 THIRTEEN RISKS GROUPED AROUND FOUR KEY CHALLENGES

The analysis of CSR risks highlights 13 main risks relating to the retail & marketing and support & services activities (Rubis Énergie) and the Rubis Terminal JV⁽¹⁾. These risks are grouped around the following four challenges:

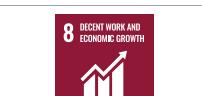
- limiting the **environmental impact** of activities;
- protecting the **health and safety of people** working on the sites, as well as local residents,

and the **safety of facilities**;

- attracting, developing and retaining **talents**;
- **business ethics** demonstrated by operating responsibly and with integrity.

Challenges	Main risks	Monitoring indicators	Contribution to SDGs
Limiting our environmental impact	<ul style="list-style-type: none"> • Water and soil pollution (section 2.2.1) 	<ul style="list-style-type: none"> • Number of accidental discharges > 200 liters 	
	<ul style="list-style-type: none"> • Atmospheric emissions (section 2.2.2) 	<ul style="list-style-type: none"> • Pollutant emissions from major industrial sites (NO_x, VOC, SO₂) 	
	<ul style="list-style-type: none"> • Climate change (section 2.2.3) 	<ul style="list-style-type: none"> • Emission reduction objective 	
	<ul style="list-style-type: none"> • Use of resources (section 2.2.4) <ul style="list-style-type: none"> • Preservation of water resources 	<ul style="list-style-type: none"> • Carbon intensity indicators for activities 	
Operating in a safe environment	<ul style="list-style-type: none"> • Operational safety (section 2.3.1) 	<ul style="list-style-type: none"> • Used/treated water 	 
	<ul style="list-style-type: none"> • Personal safety (section 2.3.2) <ul style="list-style-type: none"> • Health and safety at work 	<ul style="list-style-type: none"> • Zero major industrial accident target 	 
	<ul style="list-style-type: none"> • Health and safety of customers and local residents 	<ul style="list-style-type: none"> • Frequency rate of occupational accidents and zero fatalities target 	 
		<ul style="list-style-type: none"> • Certifications 	 

(1) As far as possible, the description of the risks relating to the Rubis Terminal JV is presented separately from the risks relating to the retail & marketing and support & services activities. However, for the sake of clarity for the reader and to limit repetition, some risks are not presented in separate paragraphs as they are similar and subject to similar management measures.

Challenges	Main risks	Monitoring indicators	Contribution to SDGs
Attracting, developing and retaining talents	<ul style="list-style-type: none"> Diversity and equal opportunity (section 3.1) 	<ul style="list-style-type: none"> Objectives for the representation of women 	 
	<ul style="list-style-type: none"> Skills development (section 3.2) 	<ul style="list-style-type: none"> Percentage of employees receiving training (particularly safety training) 	 
	<ul style="list-style-type: none"> Quality of life at work (section 3.3) 	<ul style="list-style-type: none"> Turnover and absenteeism rate for non-occupational illnesses 	 
	<ul style="list-style-type: none"> Employees' involvement in the Group's value creation (section 3.4) 	<ul style="list-style-type: none"> Wage increases and other compensation measures 	 
Working responsibly and with integrity	<ul style="list-style-type: none"> Fighting corruption (section 4.1.1) 	<ul style="list-style-type: none"> Qualitative indicator on the anti-corruption program 	 
	<ul style="list-style-type: none"> Responsible purchasing (section 4.1.2) 	<ul style="list-style-type: none"> Inclusion of a CSR criterion in all Rubis Terminal JV calls for tender by 2020 	
	<ul style="list-style-type: none"> Regional, economic and social impact (section 4.2) 	<ul style="list-style-type: none"> Indirect jobs 	 
		<ul style="list-style-type: none"> Number of beneficiaries of community investment 	   

A RISK PREVENTION POLICY ADAPTED TO THE GROUP'S ACTIVITIES

Appropriate procedures to deal with the issues identified as part of the risk analysis are implemented.

Health and safety risks for individuals operating on the sites and local residents, as well as risks relating to the environmental impact of the activities, are subject to enhanced preventive measures, implemented under regular inspection and major investment programs (see section 2).

Social risks are managed locally, in line with the Group's values, to make the most of human capital and recognize the specific nature of the

Group's activities. In addition to health and safety at work, which are Rubis' priorities as an industrial group, the issues of well-being at work, equal opportunities in the workplace and the sharing of the Group's growth with employees are carefully monitored (see section 3).

Other issues, such as ethical and corruption risks, are also subject to specific policies and procedures drawn up as part of the continuous improvement process (see section 4).

Details of the main risks relating to the Non-Financial Information Statement, as well as to related policies and indicators, appear in sections 2 to 4 of this document. The main risks are identified using the pictogram hereafter:

 Other challenges, which were not identified as priority risks in the risk analysis but which are nevertheless considered important for both the Group and its stakeholders, or which must be disclosed in accordance with current regulations, are also included in sections 2 to 4.

The Rubis Terminal JV risk prevention policy, which has been in place for many years, was developed in line with Rubis Group standards. Now a co-shareholder of this joint venture, Rubis SCA representatives on the JV's Board of Directors continue to promote Rubis' standards with the partner and to closely monitor the joint venture's efforts and performance.

1.3 Comparability, reliability and control of social and environmental information

The comparability and reliability of information stem primarily from the standardization of methods used for reporting detailed employee-related and environmental data, as described in the **methodological note** (see section 5).

The information reported is checked as part of verification procedures and analyses. Internal audits relating to certain non-financial information (ethics, anti-corruption) are also being carried out.

To facilitate the reading of this chapter, a **cross-reference table** with the provisions of the French Commercial Code is provided in section 5.4.



2

Limiting our environmental impact and operating in a safe environment

Protecting people and the environment is everyone's business and a priority for Rubis. As a committed and responsible company, the Group works continuously to protect its environment (section 2.2), and seeks to operate in complete safety (section 2.3). To manage this quality, health, safety and environmental approach, the Group has defined a general framework and governance implemented for each activity (section 2.1).

2.1 Our QHSE approach



2.1.1 GENERAL PRINCIPLES

A general framework for quality, health, safety and the environment (QHSE) has been defined to prevent risks and limit the negative impacts of our activities.

The QHSE policy framework, referred to in the Group's Code of Ethics, states that **each employee must act responsibly when performing their duties, comply with the health, safety and environmental protection procedures on site, and pay particular attention to compliance by all parties** (colleagues, suppliers, external service providers, etc.). This common framework is shared by all Group activities.

To take into account the specific challenges and risks of Rubis Énergie's activities and those of the Rubis Terminal JV, **they have each drawn up their own QHSE policy in line with the Group's general principles**. Dedicated governance has been set up for the implementation of these policies for each of the business lines, clarifying the Group's principles by translating them into operational requirements.

The main objective of these QHSE policies is to **prevent risks so as to better protect physical and environmental integrity and minimize the impacts of a major accident** (see section 2.3). This is reflected in the implementation of the measures required to limit incidents as far as possible and thereby reduce the probability of a severe event occurring. In addition, the Group is also keen to **mitigate its environmental footprint** (see section 2.2).

2.1.2 MANAGEMENT SYSTEM

OVERSIGHT OF RISK MANAGEMENT

The implementation of QHSE policies is overseen by facility Managers, assisted by the Rubis Énergie and Rubis Terminal JV Industrial, Technical and HSE Departments. At larger sites, quality and/or HSE engineers are also involved in this approach. The Directors of Rubis Énergie subsidiaries and their functional departments report on their work in the field of HSE to Management Committee meetings held twice a year within each division, in the presence of Rubis SCA's General Management. The Management of the Rubis Terminal JV reports

on the implementation of its HSE policy and its results to its Board of Directors, on which Rubis SCA has representatives.

Rubis Énergie (retail & marketing and support & services activities)

As Rubis Énergie considers it vital to ensure the health and safety of people and property located in or near its facilities, **Rubis Énergie has established a Health, Safety and Environment (HSE) Charter, which requires its affiliated companies to comply with HSE objectives considered fundamental, sometimes over and above regulations in force locally**, as a means of preserving the safety of people and property and to heighten employee awareness on these issues.

These general objectives are to be achieved through the following key measures:

- spreading of Rubis Énergie's fundamental HSE principles among subsidiaries to create and strengthen the HSE culture;
- implementation of the industry's best business practices;



- documentation of systems established in accordance with "quality" standards ensuring reliability and safety of operations;
- regular assessment of technological risks;
- strengthening of preventive maintenance of facilities;
- regular inspection of the facilities and processes (transportation activities included) and addressing of any discrepancies identified;
- analysis of incidents through lessons learned documents;
- regular training of employees and raising their awareness of technological risks.

Depending on the activity, the following actions are also taken:

- **taking care to analyze the state of the facilities in light of specific Group standards and local regulations** and, if necessary, scheduling work to bring them up to standard;
- **joining the GESIP (Groupe d'Étude de Sécurité des Industries Pétrolières et Chimiques – Group for Safety Research in the Petroleum and Chemical Industries)** in order to share feedback and implement industry best practices;
- **joining the professional aviation groups/associations JIG and IATA and signature of a Shell Aviation technical support agreement**, with the goal of accessing expertise in the reception, storage and transfer of aircraft fuel and in aircraft fueling operations at airports for the relevant Rubis Énergie entities;

- **joining Oil Spill Response Ltd**, a company that assists in the event of any maritime pollution that may occur during loading/unloading operations in Rubis Énergie terminals.

Rubis Terminal JV (storage activity)

The Management of the Rubis Terminal JV has circulated a document to all its subsidiaries setting out "the principles of Rubis Terminal's safety culture."

These principles note, through the commitments given by the joint venture's Management, that:

- **safety is a core value** and must be shared, on a personal level, by all employees;
- **Managers are responsible** for staff safety and must be held accountable.

The Rubis Terminal JV considers that protecting health and safety contributes to the success of the Company, and should therefore never be neglected, and that action must be taken upstream to avoid workplace injury or occupational illness. The Management of each Rubis Terminal JV industrial site has the obligation to ensure regular audits assessing compliance with safety principles and standards. Performance indicators have been set up in order to trigger and monitor a process of continuous improvement with respect to health and safety.

The Rubis Terminal JV's Management and that of each facility make an annual commitment to employees, customers, suppliers, governments and local residents, pledging to apply a QHSE

policy that incorporates safety improvement targets at each site. Managers also agree to adhere to recognized international QHSE standards, set out below.

Lastly, the Rubis Terminal JV has committed to a detailed multi-year program to reduce its energy consumption and its CO₂ and atmospheric emissions, by circulating a document entitled "Group objectives for environmental impacts and energy consumption" to limit its environmental footprint. The document sets out objectives for reducing greenhouse gas emissions, energy and water consumption, and waste management in the years to 2020, the results of which are presented in the corresponding sections of this chapter (section 2.2.3 for the carbon intensity of the activity, section 2.2.4.1 for water consumption and section 2.2.4.2 for waste management).

The following actions are also implemented:

- **monitoring of programs such as HACCP or GMP+** (see table below), under which the Rubis Terminal JV has committed to complying, in its various activities, with the regulations and professional recommendations of the sector, to benchmarking best industrial practices and to seeking continuous improvement in its performances in the areas of safety, protection of health and the environment;
- **joining the Chemical Distribution Institute - Terminals (CDI-T)** for the Rubis Terminal JV chemical product storage depots, a non-profit foundation working to improve the safety of industrial sites in the chemicals industry;

- LIMITING OUR ENVIRONMENTAL IMPACT AND OPERATING IN A SAFE ENVIRONMENT

SITE CERTIFICATION

Certain sites operated are certified, particularly those classified as Seveso.

      	<p>Some of Rubis Énergie's distribution or industrial activities (Vitogaz France, Sigalnor, SARA, Lasfargaz, Rubis Energia Portugal, Vitogaz Switzerland and Easigas) are ISO 9001-certified (quality management system), as are all of the Rubis Terminal JV terminals.</p> <p>The activities of SARA (refinery), Vitogaz Switzerland and Rubis Energia Portugal (retail & marketing) are ISO 14001-certified (environmental management system), now replaced by ISO 45001, as well as certain French and international terminals of the Rubis Terminal JV. This standard provides a framework to controlling the environmental impacts, and is designed to ensure the continuous improvement of its environmental performance.</p> <p>The activities of Vitogaz Switzerland and Rubis Energia Portugal are ISO 18001-certified (occupational health and safety management), as is the Rubis Terminal JV site in Dörtyol (Turkey).</p> <p>For the Rubis Terminal JV's chemical product depots (Salaise-sur-Sanne, Grand-Quevilly, Val-de-la-Haye, Strasbourg, Dunkirk, Beveren, Rotterdam), the Chemical Distribution Institute – Terminals (CDI-T) is responsible for global chemical product supply chain inspections and audits specific to transportation and storage.</p> <p>The Rubis Terminal JV Dunkirk site has an ongoing risk management policy for the storage of foodstuffs. Employees are trained in best practices through the analysis of food risks. They apply the principles of this approach, known as HACCP, and know how to meet the particular needs of the food sector, such as product traceability throughout the logistics chain. In addition, the terminal has declared that it stores products used for animal feed. This business has been registered with the DDPP (Direction Départementale de la Protection des Populations – Regional Directorate for the Protection of Populations). Lastly, this site is preparing to obtain GMP+ B3 certification for the transhipment and storage of liquids used for animal feed.</p> <p>Vitogaz France has held NF Service Relation Client (NF345) certification since 2015. It was the first French company to obtain certification in the new version 8, in December 2018.</p> <p>Revised in 2018, NF Service Relation Client certification is based on international standards ISO 18295-1 & 2. A guide to best practice in customer relationship management, it takes due account of customer expectations and aims to guarantee constant improvements to service quality. For Vitogaz France, this promotion of excellence in the customer experience should help establish a long-lasting commercial relationship, deliver quality service over time, ensure that information transmitted is complete and clear, and act promptly to meet its commitments.</p>
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22.5% of Rubis Énergie's industrial sites (retail & marketing and support & services activities) have at least one certification.

100% of the Rubis Terminal JV's industrial sites have at least one certification.

2.2 Limiting our environmental impact

The risks to the environment stemming from Group activities are monitored closely and managed responsibly.

ACTIVITIES WITH SPECIFIC ENVIRONMENTAL IMPACTS

Rubis' businesses are organized around two divisions, retail & marketing and support & services, and the Rubis Terminal JV operating a bulk liquid storage business (fuels, chemicals, fertilizers, edible oils and molasses) on behalf of a diversified industrial customer base. They present industrial risks that, depending on the activities and the nature of the products handled (fuels, biofuels, liquefied gases, bitumen, chemical and agrifood products), may have environmental impacts of varying nature and scale. These risks are described in each part of this section.

The environmental impact of **Rubis Énergie's retail & marketing** activities (liquefied gases; fuels: gasoline, diesel, biofuels, jet fuel; bitumen) stems mainly from the risks of accidental spills or leakage of products from various sites (storage depots, gas stations, filling plants for LPG cylinders, customer facilities, aviation or marine refueling facilities), generally limited in size.

The environmental impact of **Rubis Énergie's support & services** activity stems mainly from the Group's sole refinery in the French Antilles (SARA), due to its industrial processing activities, as well as the shipping business.

The environmental impact of the **Rubis Terminal JV's storage** activity results from the large size of the depots (and the quantity of products being stored and transferred there) and the nature of some of the products handled, which

require energy-intense facilities (boilers, for example).

MEASURES LIMITING THE GROUP'S ENVIRONMENTAL IMPACT

This chapter details the preventive measures put in place and key monitoring data for the following priority environmental risks, identified by means of a pictogram :

- **prevent water and soil pollution** likely to be caused by accidental product spillages (section 2.2.1);
- **assess and limit atmospheric emissions from industrial activity** (section 2.2.2);
- **contribute to combating climate change** (section 2.2.3, which presents the *Bilan Carbone*® of the Group's activities);

- **optimize the use of resources** by protecting water resources (section 2.2.4.1).

Another risk that the Group does not consider to be a priority in terms of its activities, but which is nevertheless significant, is that of waste management (section 2.2.4.2).

2.2.1 WATER AND SOIL POLLUTION



The risks of contamination of water and soil related to the Group's operations result mainly from accidental spillages of stored and/or transported products, which at some sites may result from activities preceding the Group's presence. In general, the entities are gradually investing in the sites to improve the safety of their facilities and eliminate pollution risks as far as possible.

RUBIS ÉNERGIE

Retail & marketing business

Risks

The petroleum products distribution business is liable to generate risks of water and soil contamination through accidental spills, tank overflows, spills, tank and/or pipe leaks, and wastewater discharges (at fuel depots, gas stations, and customer facilities). Road haulage of products, which is necessary to supply distribution sites and customers (fuel, bitumen) is also liable to result in accidental spills.

Measures to prevent and contain pollution

Tanks containing hazardous products, and associated pipework, undergo systematic inspections at storage sites in accordance with international standards during regular mandatory on-site visits, generally once every

10 years. Moreover, to prevent groundwater and soil pollution in the event of accidental spillage, storage tanks are often installed in watertight retention basins lined with concrete. These basins are kept shut. They are only opened for emptying manually after checks have been performed confirming the absence of pollutants. In the loading/unloading zones of the storage sites for tank trucks, the retention platforms are purpose-designed for each type of product and, as a general rule, connected to oil-water separators linked to treatment plants or buffer basins. Groundwater is tested at discharge points every quarter.

Equipment used at Rubis Énergie gas stations that is liable to generate soil pollution (mainly tanks and piping) is checked regularly (particularly in respect of the absence of defects and its water proofness), and is gradually being replaced by double-wall technology. This includes double-wall underground tanks and pipes, equipped with leak detectors which provide continuous oversight to guard against any possible pollution. The medium-term (2027) objective is to replace single-wall tanks that are more than 30 years old. The regions most affected by this measure are the Bahamas, Jamaica, the West Indies, Haiti and East Africa. By way of example, the tanks of six gas stations, i.e. about 20 tanks, were replaced in 2020 in the Caribbean zone, representing an overall investment of approximately US\$3 million.

At the same time, Rubis Énergie is strengthening its preventive maintenance programs for this equipment (see section 2.3.1), and is working continuously to improve the safety/environmental training of gas station managers, notably to ensure that they have the resources available to immediately detect any loss of product due to faulty equipment/practices or fraud.

Rainwater liable to have been polluted through contact with roadways is increasingly being treated before discharge into the environment; gas stations are equipped with systems for the

collection and treatment of rainwater whenever road repair work is planned.

Regarding the road haulage of petroleum products, in addition to the application of the regulations applicable to the transportation of hazardous materials, additional measures are taken in order to prevent the risk of traffic accidents. Courses in defensive driving have been introduced in countries where this risk is heightened due to driving habits, distances or the poor quality of road infrastructure.

Support & services business

Risks

The support & services business (refining and shipping) could give rise to water and soil pollution in the event of accidental spillage or leaks, as well as through the use of wastewater (desalination water, stripping treatments, draining), bulk tank drain water and ballast wastewater.

Moreover, shipping activity can generate risks of pollution during ship loading/unloading operations or in the event of a shipping accident.

Measures to prevent and contain pollution

For vessel chartering, Rubis Énergie calls on the services of a specialized company that systematically vets the vessels in question. This company collects information relating to the vessel's condition (construction date, maintenance, etc.), as well as the operator's quality (reliability of the crew, etc.). It then submits a recommendation on the risks in using the vessel, which the teams take into account before signing the charter agreement.

Rubis Énergie has also taken preventive measures in the event of maritime pollution in its terminals, during product loading/unloading operations. Rubis Énergie has partnered with Oil Spill Response Ltd, an organization that provides specialized assistance in managing this type of occurrence.

Results

Water pollution

(in kg)	Suspended solids released into water*		Petroleum products released into water	
	2020	2019	2020	2019
Refining (support & services)	2,120	2,587	277	454
Retail & marketing	Not measured	Not measured	Not measured	Not measured

* Suspended solids released into water: see definition in section 5.3.

In the refinery, the start-up of a new lamellar separator in early 2019 has significantly reduced the amount of suspended solids and petroleum products in the wastewater. Without calling into question the improved performance made possible by this investment, it must be emphasized that the sharp reduction in discharges observed in 2020 is attributable to shutdowns of production units for the two major scheduled shutdowns of facilities for periodic maintenance.

Soil pollution

In accordance with professional practices, Rubis Énergie monitors **accidental spillages of liquid petroleum products with a unit volume of more than 200 liters**. In 2020, the subsidiaries recorded 20 incidents (mainly related to installation leaks, traffic accidents or non-compliance with operating procedures). This increase compared with the prior year (six incidents reported) is attributable first to an improvement in the quality of reporting

(implementation of a digital CSR reporting solution, better awareness of local teams) and second to an extension of the reporting scope to new entities recently acquired in East Africa, where measures to upgrade HSE standards are underway. A new HSE Director in charge of the area has been recruited for this purpose.

Any significant spill must be followed by remedial action aimed at returning the environment to its initial state as quickly as possible.



RUBIS TERMINAL JV

Risks

The storage activity may generate accidental water and soil pollution, in particular as a result of bulk tank overflows, spillage, bulk tank and/or pipe leaks, and discharges into residual water.

Measures to prevent and contain pollution

Tanks containing hazardous products, and associated pipework, undergo systematic inspections at storage sites in accordance with

international standards during regular mandatory on-site visits. Moreover, to prevent groundwater and soil pollution in the event of accidental spillage, storage tanks are (with some exceptions) installed in watertight retention basins (lined with concrete or clay compounds). These basins are kept shut. They are only opened manually after checks have been performed confirming the absence of pollutants.

In the loading/unloading zones for tank trucks, the retention platforms are purpose-designed for each type of product and, as a general rule,

connected to oil-water separators linked to treatment plants or buffer basins. Water is tested at discharge points at least every half-year, and monthly at the outflows from treatment plants. Weekly or monthly checks are carried out on nearly all sites to verify that there is no floating pollution in the groundwater monitoring wells downstream of facilities.

Results

Water pollution

(in kg)	Suspended solids released into water*		Petroleum products released into water	
	2020	2019	2020	2019
Rubis Terminal JV	3,843	3,619	366	380
• of which Group share	2,114	NA	201	NA

* Suspended solids released into water: see definition in section 5.3.

The volume of suspended solids discharged into the water is very low compared with the volume of water used (over 450,000 m³). The change between 2019 and 2020 can be explained by the fact that two sites that did not

previously report their figures have been included since 2020. A slight reduction was measured at the other sites.

Soil pollution

No incidents of uncontained pollution were reported in 2020 (four occurred in 2019). The reported incidents correspond to pollution in excess of 200 liters in the course of one year.

2.2.2 ATMOSPHERIC EMISSIONS FROM INDUSTRIAL ACTIVITY



With the exception of refining in the French Antilles, the activities of Rubis Énergie are not classed as industrial transformation processes. The storage sites of the Rubis Terminal JV, due to their size, are the other significant source of atmospheric pollutants within the Group, which is committed to implementing a policy to limit these emissions.

To this end, the various sources of atmospheric pollutant emissions are gradually being evaluated. The *Bilan Carbone®* is published in section 2.2.3 on climate change.

RUBIS ÉNERGIE

Retail & marketing business

Risks

The distribution of petroleum products activity generates some VOC (volatile organic compounds) emissions; however, these emissions remain relatively low.

In liquefied gas distribution, VOC emissions are generated by connection/disconnection operations when filling cylinders and trucks and degassing cylinders for technical inspections. Other VOCs are made up of the solvents contained in paints used for cylinders.

Automotive fuel distribution, storage and distribution facilities generate VOC emissions from gasoline. These emissions are particularly low due to measures taken to collect gasoline fumes, as described below.

The retail & marketing activity does not emit significant volumes of NO_x.

Limitation measures

In fuel depots, particularly those equipped with loading stations, gasoline vapors are collected during tank truck loading; in France, where regulations have required it for several years, they are treated in vapor recovery units (VRUs) that condense them before returning them to the storage tanks. In addition, top loading stations are gradually being replaced by source

loading stations, and gasoline storage tanks are increasingly being equipped with floating screens that considerably limit the release of vapors into the atmosphere during the storage phase.

In gas stations, vapors emitted during reception and delivery to customers are gradually being recovered, especially in France where regulations have required this for several years.

Support & services business

Risks

The refining activity generates emissions into the air due to its industrial transformation processes. The main emission sources are furnaces and combustion turbines, as well as boilers and flares.

Shipping generates SO₂ emissions due to the fuels consumed by vessels. However, these emissions have been much lower since the entry into force on January 1, 2020 of the Low Sulfur regulation implemented by the International Maritime Organization (IMO 2020).

Limitation measures

The continuous monitoring of the refinery's air emissions is strengthened by putting into service analyzers of dust and carbon monoxide in the two units generating the highest emissions. Measures to collect gasoline vapors have also been implemented, as described in the section on retail & marketing activities above.

Each year, a refinery fume control campaign is carried out by a body authorized to approve the findings of our self-monitoring system (campaign carried out in September 2020).

As regards shipping, different solutions have been implemented in order to comply with the International Maritime Organization's Low Sulphur regulation:

- Rubis Énergie has fitted one of its five directly owned vessels with a scrubber, which captures the sulfurous emissions by washing the exhaust fumes. These chimney evacuation filters treat exhaust gas, eliminating up to 90% of sulfur dioxide (SO_2) and fine particles;
- the other four directly owned vessels, as well as those operated on a time-charter basis by Rubis Énergie, now use low-sulfur fuel oil (0.5% maximum), the availability of which in the three zones of activity (Caribbean, Europe and Indian Ocean) is very satisfactory.

Understanding air pollutants and greenhouse gases

Human activities (transport, accommodation, industry, agriculture) are sources of greenhouse gas emissions and air pollution. Although they are closely linked and some measures thus aim to reduce both air pollutants and greenhouse gases (for example, improved efficiency of heating systems at the storage sites and optimization of distances covered by delivery trucks), **they should not be confused with one another.**

→ **Made up of toxic gases or harmful particles, air pollutants have a direct and generally local effect on health and the environment when they exceed certain thresholds.** Over and above human activities, they can also come from natural sources, such as volcanoes (sulfur dioxide). Due to their negative impacts, the release of these air pollutants resulting from human activities is supervised and monitored. Air pollutant emissions measured in the Rubis storage activities and support & services activities concern:

- nitrogen oxides (NO_x), which are formed in particular during **fossil fuel combustion processes**;
- sulfur dioxide (SO_2), which arises from several industrial processes and **the consumption of fossil fuels containing sulfur**;
- volatile organic compounds (VOC), including **benzene**, which is found in paint and automotive fuel in particular.

→ **Greenhouse gases** occur naturally in the atmosphere and play a vital role in regulating and maintaining the Earth's average temperature (natural greenhouse effect). Contrary to air pollutants, greenhouse gases have little direct effects on health. However, an excess of greenhouse gases released by human activities is largely responsible for **global warming** (the so-called additional greenhouse effect).

In its activities, the greenhouses gas released by Rubis is carbon dioxide (CO_2), which is measured (*Bilan Carbone®*) and subject to reduction measures (see section 2.2.3).

Results

(in tonnes)	NO _x emissions		VOC emissions		SO ₂ emissions	
	2020	2019	2020	2019	2020	2019
Refining (support & services)	185	206*	182	262	240	262*

* Data adjusted following the publication of the 2019 URD – Data published in 2019: 230 t of NO_x emissions and 343 t of SO₂ emissions.

In 2020, atmospheric emissions from refining activities decreased due to the shutdowns of production units for the two major scheduled shutdowns of facilities for periodic maintenance.

RUBIS TERMINAL JV

Risks

The storage activity releases VOCs (volatile organic compounds) from the surface of the products stored which, depending on their physico-chemical properties, may vaporize according to the storage and handling conditions.

Limitation measures

Gasoline vapor collection in the French storage terminals of the Rubis Terminal JV

Vapors recovered when tank trucks discharge their loads are piped to vapor recovery units

(VRU), where they are condensed into liquid fuel before being reinjected into the storage tanks.

In addition, fuel storage tanks are equipped with floating screens, and loading is performed through bottom-loading stations so as to minimize VOC discharges into the atmosphere.

Collection and treatment of VOCs in the chemical depots of Antwerp and Rotterdam

From their creation, both these sites were designed to collect and treat all VOC vapors occurring above liquids and pushed out of tanks during transfers.

Reduction of energy consumption in storage terminals

As the energy consumed by the storage terminals is derived from the same source as the energy generating CO₂ (pumps and boilers), the actions taken by the Rubis Terminal JV to reduce energy consumption on sites, in terms of both existing and new heating systems, are described below (section 2.2.3).

Results

(in tonnes)	NO _x emissions		VOC emissions	
	2020	2019	2020	2019
Rubis Terminal JV	11	11	311	406
• of which Group share	6.1	NA	171	NA

In the storage sites, the low values calculated still show a very limited NO_x impact from this activity in 2020, unchanged despite an increase in heating over the past year. Concerning VOCs, the 23% reduction recorded for Rubis Terminal in 2020 reflects the full-year

operation of a more efficient vapor recovery unit treatment system for gasoline emissions at the Rouen site.

SO_x emissions are not measured by Rubis Terminal because the fuels used are either

standard low-SO_x liquid fuels (imposed in the EU countries where the subsidiaries are located) or natural gas or LNG, which contains almost no SO_x, in Turkey.

2.2.3 CLIMATE CHANGE



The Group is aware of the challenges facing its sector in terms of energy transition. The oil and gas industry plays a key role in energy access, and energy is essential to meet people's basic needs (transportation, heating, keeping cool, lighting, cooking) and support their development. Nevertheless, even today, a large proportion of the population in many of the regions in which Rubis operates (Africa in particular) is deprived of access to energy. The Group accordingly has a key role to play.

That said, the changing expectations of society and the need to reduce greenhouse gas emissions worldwide are prompting the Group to strike a balance between the expectations of customers who want access to affordable energy and the need to contribute to the fight against climate change by reducing CO₂ emissions related to its activities.

Today, Rubis has undertaken to further integrate energy transition challenges into its strategy.

In 2020, to make concrete progress towards growth that is less dependent on fossil fuels, the Group set up a governance system involving all levels of management.

In this context, Rubis has identified as the main pillars of its Climate strategy:

- reducing the carbon impact of its activities by optimizing its energy consumption; to this end, Rubis Énergie has set a target of reducing its CO₂ emissions (scopes 1 and 2) by 20% in 2030 (versus 2019); and
- contributing to the development of a less carbon-intense society by continuing to develop energy transition solutions and promoting the use of low-carbon energies (biofuels, HVO, etc.) by its customers.

Although there are many avenues to be explored, significant technological, societal and economic challenges remain in relation to reducing the proportion of fossil fuels in the energy mix and making less carbon-intense energies available to all.

In order for these solutions to be successful and drive progress, they must be adapted to the specific characteristics of each of our regions.

Lastly, to be sustainable, growth must also be inclusive. It is therefore essential that the policies implemented to promote the transition to a low-emission and climate-change-resilient economy have a positive social impact.

Rubis is already directly involved in the innovation and rollout of low-carbon solutions (synthetic diesel, green hydrogen, CO₂ capture by algae, biological carbon sink), while developing training and employment and improving the local and global environmental footprint.

RISKS

Climate challenges are included in the Group's risk analysis processes, particularly its risk mapping.

The climate risks to which Rubis, and more specifically Rubis Énergie, is exposed, are described in chapter 3, section 3.1.2.2, and are grouped into two main categories: physical risk and transition risk.

These risks do not have the same materiality for Rubis Énergie and for the Rubis Terminal JV due to the different nature of their activities. The

- LIMITING OUR ENVIRONMENTAL IMPACT AND OPERATING IN A SAFE ENVIRONMENT

main activity of the Rubis Terminal JV is to provide storage capacity for bulk liquid products for third parties (fuels as well as biofuels, chemical products and agrifood products) and, more marginally, to distribute small volumes of petroleum products.

Climate challenges present opportunities to develop new offers and products both for Rubis Énergie and the Rubis Terminal JV. The Group's adaptation, by reducing the carbon footprint of its activities and diversifying its offering, is a key factor in pursuing sustainable growth.

To address these risks and define its transition trajectory, Rubis follows the "measure, reduce,

offset" approach. To better assess its carbon footprint, the Group has commissioned comprehensive Bilan Carbone® assessments of its activities since 2019. The scope covered included the activities of the Rubis Terminal JV, as well as products sold, so as to identify the most effective means of reducing it. The assessment was carried out in accordance with the methodology designed by Ademe (Agence de l'Environnement et de la Maîtrise de l'Énergie), based on the recommendations of ISO 14064-1 and the GHG Protocol (see the methodological note in section 5.1.1 for more details on the reporting scope), and was carried out in the first year with the support of an

Ademe-certified firm that trained Rubis' teams in carbon accounting.

This carbon accounting method records carbon emissions across three scopes:

- scope 1: direct emissions from the fixed or movable facilities located within the Company's organizational scope;
- scope 2: indirect emissions related to the production of electricity, heat and cold used;
- scope 3: other indirect emissions generated by third-party activities upstream or downstream from the Company's activities.

PRESENTATION OF THE BILAN CARBONE®

(in kt CO₂ eq)

	2020	2019
Scope 1⁽¹⁾ Direct greenhouse gas emissions		
Retail & marketing	31	28 ⁽²⁾
Support & services (refining/shipping)	179	206 ⁽³⁾
Total scope 1 Retail & marketing/support & services	210	234
Rubis Terminal JV – Group share ⁽⁴⁾	10	NA
Scope 2⁽¹⁾ Indirect emissions related to the sites' energy consumption		
Retail & marketing	6	4.4
Support & services	1.8	1.4 ⁽⁵⁾
Total scope 2 Retail & marketing/support & services	7.8	5.8
Rubis Terminal JV – Group share ⁽⁴⁾	3	NA
TOTAL SCOPES 1 AND 2 RETAIL & MARKETING/SUPPORT & SERVICES	217.8	239.8
TOTAL SCOPES 1 AND 2 GROUP SHARE	230.8	NA
Scope 3⁽¹⁾ Other indirect emissions		
Retail & marketing/support & services	12,319	13,719
• of which customers' end use of products sold	12,165	13,537
Rubis Terminal JV – Group share ⁽⁴⁾	355	NA
TOTAL SCOPE 3 GROUP SHARE	12,674	NA

(1) See breakdown of items calculated for each of scopes 1, 2 and 3 in the methodological note, section 5.

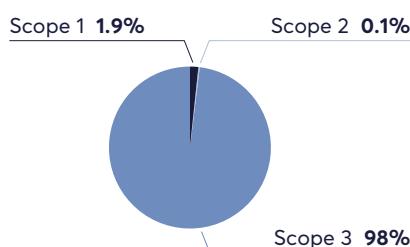
(2) Change in the breakdown of emissions between the support & services division and the retail & marketing division, with no change in the total for 2019.

(3) Restatement due to a change in methodology: certain emissions relating to shipping are smoothed out over four years, 25% each year, due to management methods.

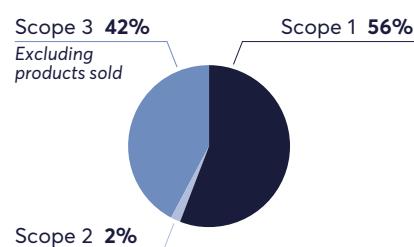
(4) Share based on the Group's shareholding, i.e. 55%.

(5) Restatement due to a material error (overestimation of electricity consumption in 2019).

OVERALL BREAKDOWN OF SCOPES 1, 2 AND 3



BREAKDOWN OF SCOPES 1, 2 AND 3 EXCLUDING EMISSIONS RELATED TO THE USE OF PRODUCTS SOLD



When we focus on the Rubis Group's operating emissions, i.e. excluding emissions related to the use of products sold, they mainly come from:

- emissions from the **shipping of distributed products**, i.e. 129 kt representing 62% of the CO₂ emissions of Rubis Énergie's complete emissions excluding products sold;
- the **energy consumption of Rubis Énergie's industrial facilities**, i.e. 67 kt representing 32% of the CO₂ emissions of Rubis Énergie's total emissions excluding products sold. 86% of these emissions come from the SARA refinery (58 kt Group share), an industrial transformation activity requiring the consumption of energy for its completion;
- the **energy consumption of the Rubis Terminal JV's industrial facilities**, i.e. 13 kt (scopes 1 and 2 of the Rubis Terminal JV's complete emissions) through the use of boilers to maintain the temperature of certain products requiring hot storage.

The energies used by the Group's industrial facilities (electricity, steam, fuels) contribute to the smooth day-to-day operation of industrial facilities, including safety equipment (power-driven fire pumps, back-up generators, etc.).

As regards emissions relating to the use of products sold, Rubis Énergie (and the Rubis Terminal JV, very marginally) distribute petroleum products that release CO₂ when used by the customer. This is the Group's most significant source of CO₂ emissions and accounts for nearly all scope 3 emissions, although in 2020, 54% of the gross margin came from sales of liquefied gas and bitumen, products that emit little or no CO₂ during use. These emissions account for 12% of the Group's total emissions.

GOVERNANCE

Rubis has set up a structured governance to ensure that climate challenges are fully integrated into the Group's strategy.

A position of Managing Director in charge of New Energies, CSR and Communication has been created at Rubis SCA. She is a member of the Group's Management Committee and is responsible for these issues.

She also chairs the Climate Committee, which has met three times since its creation in May 2020. This Committee is made up of Rubis' Head of CSR & Compliance, the Rubis Énergie's Senior Management and Finance, HSE and Risk-Resources Directors (Rubis Énergie's being the leading contributor to the Group's *Bilan Carbone*®), and a representative of the Rubis Terminal JV. Rubis Énergie's Climate & New Energy team, created in 2020, provides input to

the Climate Committee and coordinates the operational efforts made by all of the Group's subsidiaries.

The key role of this Committee is to:

- monitor the Climate action plan, based on the three pillars, "measure, reduce, offset";
- monitor change in the carbon footprint and ways to reduce it; and
- propose solutions for the transition to low-carbon growth in the distribution of energy products.

The importance given by the Group to climate issues is reflected, among other things, in the inclusion of an energy efficiency performance criterion for the allocation of the annual variable compensation of the General Management. It is based on the achievement of target improvements in the carbon intensity (operational efficiency) of the retail & marketing and support & services activities (Rubis Énergie).

At all levels of the Group, the people involved in this transition have been trained in carbon accounting techniques and climate challenges.

Reduction target

Rubis Énergie has developed an action plan to reduce its CO₂ emissions. The plan was designed after extensive consultation with subsidiaries and functional departments, with the support of consultants specialized in each of its key business lines (land transportation, shipping, refining, storage site management). On the basis of this consolidated action plan, defined for the 2019-2030 period, the Group has set a target for reducing emissions directly linked to its operational activities (scopes 1 and 2).

The levers identified to achieve this target are based on initiatives by Rubis Énergie and its subsidiaries, as well as on technological and regulatory advances by partners and suppliers in the means used directly by the Group to operate.

The target is a 20% reduction by 2030, with the aim of taking it to -32% under favorable technological and regulatory conditions.

Ultimately, the goal is to reduce the carbon footprint across all scopes.

The Rubis Terminal JV will set its target in 2021. It will be submitted for approval to its two shareholders at a Board of Directors meeting.

To share its efforts and in the interest of transparency, the Group will complete the CDP Climate Change 2021 questionnaire. As part of this initiative, Rubis will share its Climate strategy and action plan.

Rubis Énergie's participation in the testing phase of the ACT® initiative (Assessing low-Carbon Transition)

Assessing low-Carbon Transition (ACT®) is an initiative of Ademe and CDP, supported by the French government as part of the UNFCCC's Global Climate Action Agenda, which has developed a methodology to measure the commitment of French and foreign companies to reducing their greenhouse gas emissions. In 2020, Rubis Énergie was one of 12 companies in its business segment that took part in the pilot phase of the methodology's development. During this project, Rubis Énergie benefited from the support of consultants trained by the *Bilan Carbone ABC* association. These discussions and reflections helped Rubis Énergie structure its low-carbon strategy.

CARBON FOOTPRINT MANAGEMENT MEASURES

The measures taken by the Group to control and reduce the carbon footprint related to its activities and thereby strengthen its climate resilience can be organized into three categories:

- optimizing and reducing the energy consumption of fixed and mobile sources within its scope;
- developing new projects and supporting the Group's future medium- and long-term strategic guidelines in order to reduce the carbon intensity of products sold;
- implementing support and awareness-raising measures for customers to reduce their emissions by showing them to consume better and less.

Improving the energy efficiency of the Group's sites

The Group makes significant efforts on a daily basis to reduce energy consumption in its

industrial activities, optimize operating expenses and reduce the climate change impact of its activities. Particular attention is paid to the most energy-intense industrial sites. As energy consumption also results in air emissions other than greenhouse gases, some of the measures described below are also aimed at reducing the pollutant emissions discussed in section 2.2.2.

In 2020, Rubis Énergie was assisted by a consulting firm specializing in energy savings to identify the emission reduction potential of the sites operated by the Group. The aim of this work was to identify and list actions aimed at controlling scope 1, 2 and 3 emissions, excluding products, of the facilities operated by Rubis.

Rubis Énergie

Various actions to reduce the energy consumption of the sites have been implemented or started, including:

- actions relating to the Group's vessels**, such as route optimization, controls and monitoring of bitumen heating to reduce bunker consumption, etc. To continue this reduction trajectory, the subsidiaries are currently conducting studies to consider the possibility of integrating biofuels into the bunkers used. In addition, for chartered vessels, Sea Cargo Charter clauses are gradually being introduced into contracts;
- replacement of four furnaces in the refinery**. This change will result in a 15% reduction in the fuel consumption of these furnaces (corresponding to approximately 7,000 tonnes of CO₂ per year);
- energy saving actions in service stations**, such as replacing lane lighting with LEDs or, solarizing stations in Kenya and the Caribbean by installing photovoltaic panels to reduce electricity purchases but also improve the reliability of access to electricity;
- ISO 50001 certification process initiated by the SARA refinery** to be proactive in the fight against climate change. SARA's objective is to obtain certification by mid-2021.

Rubis Terminal JV

Reduced energy consumption by heating systems

As part of modernization programs, the boilers at Rubis Terminal sites are being replaced by heat pumps or mixed systems (heat pumps and boiler) or, local conditions permitting, by greener heating systems (geothermal for instance).



In 2020, fuels represented 60% of revenue from stored products. Other liquid products, such as chemical products, fertilizers, edible oils and molasses are also stored. They represented 40% of the joint venture's revenue.

LNG storage project

Elengy and the Rubis Terminal JV have signed a cooperation agreement to launch preliminary studies for the installation of an LNG storage facility at the Reichstett terminal (Bas-Rhin). The objective is to meet the retail LNG needs of central-western Europe for road and river transport, and for industry.

Energy transition initiatives at subsidiaries

Renewable energy production at the Martinique refinery

SARA has chosen to capitalize on the advantages of its geography and industrial process to produce renewable energy sources that will ultimately enable it to reduce its emissions linked to the consumption of conventional energy needed for its activities.

A veritable laboratory in the field of energy transition, SARA has for several years been developing projects to convert the hydrogen produced by its activities into green electricity (ClearGen) and to build a photovoltaic power plant to supply green electricity to around 3,000 Martinique residents. SARA is actively playing its role in the fight against climate change through new projects.

Microalgae CO₂ capture (PIAN)

This industrial ecology project is the largest demonstrator in French Guiana. Its objective is to create new sustainable industries, including third-generation biofuels, based on the biological recovery of industrial CO₂ through the large-scale production of microalgae.

Production of green hydrogen for mobility use in Guadeloupe (Hydrogen Green Island)

This project consists in producing renewable hydrogen by electrolysis of water, powered by photovoltaic electricity. It has been designed for Guadeloupe, with the objective of producing hydrogen mobility for a fleet of buses.

Agrosolar

Development in partnership of a photovoltaic electricity production site based on the agrivoltaic principle.

Hydrane de Guyane

Anaerobic digestion of local aquatic biomass cultivated for this purpose. The biogas produced will be used for space fuel (future Ariane launcher) and/or electricity production.

Diversification of activities

In line with its DNA, the Group favors a decentralized approach to identify solutions adapted to the specific characteristics of each local environment (climatology, vehicle fleet, etc.).

Some subsidiaries have already launched projects to diversify their activities and market fuels with a less carbon-intense life cycle.

Rubis Énergie

Marketing of HVO biodiesel in vehicles

The Rubis Énergie retail & marketing subsidiary operating in the Channel Islands (FSCI) launched a **biofuel marketing campaign in 2019**. HVO (Hydrotreated Vegetable Oil) is a synthetic diesel fuel that complies with the European renewable energy directive. This biofuel is made from raw materials: vegetables, residues and waste. It has the same chemical structure as a standard fuel but is non-fossil and reduces carbon emissions by at least 50%. It can be used in most diesel engines without any prior modification, which taps into the full potential of its environmental qualities.

The aim is to extend this practice to other Group subsidiaries.

Marketing of bitumen for infrastructure development

The use of bitumen does not emit CO₂. Indeed, as a residue of refining intended for non-fuel use, any bitumen produced implies a similar amount of heavy fuel oil not produced. Rubis continues to develop its distribution of quality bitumen and contributes to regional accessibility through the construction of infrastructure in Africa.

Rubis Terminal JV

The Rubis Terminal JV is gradually diversifying its activities by developing the mix of products stored in its terminals.

The ambition is to make this project a positive energy biological carbon sink.

West Guiana Power Plant (CEOGL)

Innovative power plant project consisting of photovoltaic panels, batteries and hydrogen storage produced with electrolyzers.

Measures aimed at consumers

Aware that customer use of the fuels it distributes generates CO₂ emissions, Rubis Énergie implements initiatives aimed at encouraging consumers to make better use of these products in their day-to-day lives. The quantitative data regarding CO₂ emissions relating to customers' use of products sold by the Group are reported in the *Bilan Carbone®* table at the start of this section.

Supporting consumers in energy saving programs

Through Vitogaz France, Rubis Énergie conducts information and awareness-raising programs focusing on consumers' energy consumption patterns.

Since the introduction of the energy saving certificates scheme in July 2005, which aims to achieve energy saving actions in certain sectors (building, small and medium-sized industry, agriculture and transport), Group entities have funded various energy saving projects.

In addition, in order for France's overseas departments to benefit more from these initiatives, Rubis Énergie is directly involved in bids for programs to develop and finance more widespread energy-saving awareness-raising, information, training and measures to be applied in their energy consumption and in their use of mobility services.

Accordingly, in 2019, Rubis Énergie joined forces with EDF and Total to launch the implementation of a program extending beyond its regulatory obligation and expressing a proactive and local approach to contribute to energy-saving actions by becoming a player and not only a purchaser of certificates.

RUBIS ÉNERGIE

Indicator

kg CO₂/MWh sold

The activity's carbon intensity indicator (Rubis Énergie scope 1 and 2 CO₂ emissions as a proportion of volumes of products sold in MWh) increased slightly between 2019 and 2020, despite the decline in the absolute value of direct emissions.

Promoting the use of liquefied gas as a transitional energy in the distribution activity

Liquefied gas is an integral part of the energy transition. Some 20 Rubis Énergie subsidiaries are positioned on the liquefied gas distribution market (bottled and bulk) and encourage its use as a substitute for the most CO₂-emitting energies, such as fuel oil for heating and wood or coal for cooking. In 2020, liquefied gas accounted for nearly 24% of the volumes of products sold by Rubis Énergie.

Liquefied gas is an everyday energy through its domestic, industrial and fuel uses. It meets many energy needs at competitive economic conditions. Its characteristics make it possible to respond to concerns about access to energy in emerging countries where a large part of the population is in a situation of energy insecurity. Liquefied gas is a clean alternative to charcoal that prevents massive deforestation.

The example of Haiti: micro-filling plants

To provide easier access to energy for consumers far from urban areas and preserve the remaining forests, our subsidiary in Haiti has built micro-filling plants for liquefied gas. They are easily accessible by consumers in rural areas and allow them to fill their cylinders only partially according to their means. The gradual increase in the price of charcoal is making liquefied gas more competitive, which is beneficial for the environment.

The example of Madagascar: providing access to smaller cylinders

In Madagascar, more than 97% of households still rely on firewood and charcoal for cooking energy. To stop the massive deforestation this entails, the Malagasy government has identified various measures, including the use of alternative energy.

Vitogaz Madagascar has a part to play in this energy policy by promoting the use of bottled liquefied gas and facilitating access to this product for households. The extension of retail gas outlets in Madagascar has removed one of the barriers to the purchase of liquefied gas cylinders. This offer also came with a discount

on the purchase price of a Fatapera kit (a stove that attaches to the gas cylinder for cooking), sold to nearly 1,100 new customers in Antananarivo between June and December 2020.

The example of Vitogaz Maroc: liquefied gas as an alternative to heavy fuel oil for the energy transition in industry

Vitogaz Maroc has helped its client Nestlé in its transition towards this less carbon-intense energy source. The El Jadida plant is to replace 5,500 tonnes of heavy fuel oil per year with liquefied gas. The initiative will enable Nestlé Morocco to reduce its CO₂ emissions by more than 6,400 tonnes per year from 2021.

In addition, Vitogaz France, Vitogas España and Vitogaz Switzerland promote the use of liquefied gas as fuel. A vehicle running on LPG emits up to 20% less CO₂ than a gasoline vehicle, and practically no pollutants (particles, sulfur dioxide SO₂ or nitrogen oxides NO_x) (see boxed text on pollutant emissions in section 2.2.2).

RESULTS

As a result of a decrease in the Group's activity due to the health situation, emissions decreased in absolute terms between 2019 and 2020 (see *Bilan Carbone®* table above).

The decrease in scope 1 emissions was mainly attributable to lower emissions related to energy consumption (reduction of approximately 21 kt CO₂) from the refinery and shipping (reduction of approximately 3 kt CO₂). Scope 1 and 2 emissions from retail & marketing subsidiaries increased slightly. This increase is mainly attributable to the availability and better quality of data reported by certain subsidiaries (such as Rubis Energy Kenya, Togo, Bahamas) and also concerns electricity consumption (scope 2). For scope 3 emissions excluding the use of products sold, the decrease in emissions (reduction of approximately 19 kt CO₂) is mainly related to emissions relating to the depreciation of vessels and purchases of goods and services. Lastly, with regard to scope 3 emissions linked to the use of products sold, the reduction (1,158 kt CO₂) results from a decrease in the volume of products sold.

	2020	2019
kg CO ₂ /MWh sold	5.35	5.32

This increase is notably linked to the increase in sales of bitumen, which contribute to increasing CO₂ emissions from activities (numerator) without adding MWh distributed (denominator) since bitumen is not used by our customers for energy (used for road infrastructure projects in particular).

Rubis Énergie is considering an indicator that will better reflect the diversity of its activities and the results of its actions to reduce carbon emissions.

RUBIS TERMINAL JV

Indicator	2020	2019
kgCO ₂ /tonne moved	2.06	1.73*

* The indicator published in 2019 (4.13) corresponded to a partial activity indicator and did not take into account the specific nature of the various types of storage sites.

A change in method was introduced between 2019 and 2020, under which the Rubis Terminal JV will now consider outgoing product volumes (throughput out) instead of incoming and outgoing product volumes (throughput in + out) in order to align our reference with other financial indicators also based on use throughput out.

The increase in this indicator since 2018 corresponds to a change in the activity of the Rubis Terminal JV in favor of a growing share of storage of chemical products, biofuels and

agro-industrial products and a decrease in the storage of fuels. The trend reflects the Rubis Terminal JV's determination to promote the energy transition and reduce its dependence on fossil fuels in order to increase the sustainability of its activities. Counter-intuitively, the provision of services in Rubis Terminal JV terminals for products with lower overall emission factors during their use results in an increase in operating emissions (scopes 1 and 2). In fact, these products require more heating, blending, cooling or vapor treatment, which do not exist or are limited for fuels. Nevertheless, since 2013

– and thanks to significant work to improve the energy efficiency of its facilities and actions to reduce consumption – the Rubis Terminal JV has reduced its carbon intensity in the two storage activities that constitute it:

- 25% CO₂ emitted per tonne of product stored in mixed depots and -76% in fuel oil depots compared to 2013 (for a target set at -20%);
- 16% kWh per tonne of product stored in mixed depots and -58% in fuel oil depots compared to 2013 (for a target set at -10%).

ENERGY PRODUCTION AND CONSUMPTION OF THE INDUSTRIAL SITES

(in GJ)	Energy production		Energy consumption	
	2020	2019	2020	2019
Refining (support & services)	406,231	604,977	1,193,241	1,750,229
Rubis Terminal JV	NA	NA	363,155	362,913
• of which Group share	NA	NA	199,735	NA

The refinery is equipped with a cogeneration turbine for the production of electricity (3.5 MW) and superheated steam (9 t/h); two boilers also produce superheated steam, one main (22 t/h) and the other secondary (15 t/h). In 2020, the Rubis Énergie refining activity produced 143% of its electricity requirements (74,447 GJ of electricity produced compared with 51,976 GJ

used) and the total volume of energy produced (electricity and steam) accounted for 34.5% of the energy consumed over the period, stable compared to 2019.

In 2020, the net energy consumption of the Rubis Terminal JV sites was stable compared with 2019. This stability is linked to the diversification of products and the increase in

the storage of heated products requiring energy to keep them at temperature (carbon black at 50°C and bitumen at 170°C), to treat toxic vapors and to ensure inerting (a process aimed at eliminating/reducing the risk of accidental phenomena linked to the handling of explosive or flammable products), while throughput was down in 2020.

2.2.4 USE OF RESOURCES

In line with principles of good governance of its activities, Rubis makes optimum use of the natural resources required by its value chain, a key component of its corporate responsibility (section 2.2.4.1). In addition, although the Group produces little waste, it ensures that quantities are restricted, and waste is recycled (section 2.2.4.2).

2.2.4.1 PRESERVATION OF WATER RESOURCES



NFIS

periodic checks of storage tanks, as well as for washing and requalification of LPG cylinders at filling plants.

The support & services activity (refining) consumes water mainly through its industrial transformation processes (boilers, etc.) and facilities' fire-fighting systems.

The water consumption at the **Rubis Terminal JV** mainly comes from fire drills carried out to test the effectiveness of the systems in place and the need for dosing liquid fertilizers. This usual consumption is increased by occasional water requirements resulting from the filling of new bulk tanks with water (resistance tests).

• **the use of rainwater** for refilling fire reservoirs and for dosing fertilizer. The facilities concerned have dedicated collection tanks;

• **treating wastewater** allows the Rubis Terminal JV storage sites to report a higher volume of treated wastewater than the volume of freshwater used, as rainwater collected on sealed surfaces is also treated. In the Rubis Énergie refinery, all process water is collected and treated before being discharged into a modern residual water treatment unit. Systematic sampling and regular analyses make it possible to check that the water discharged after the various treatment stages complies with regulatory standards;

Risks

The distribution activity does not require the recurrent and significant use of water for industrial processes. Water is consumed in only very limited quantities for fire drills and

Measures to reduce water consumption

In the activities with the highest level of consumption (refining and the Rubis Terminal JV), significant efforts are made to reduce the net consumption of freshwater:

- the investment project aimed at producing industrial water at the Rubis Énergie refinery by way of sea water desalination (based on the principle of reverse osmosis) will significantly reduce the net consumption of freshwater. This project, called Green Water,

is under way (civil works, piping) and should make it possible to cover all the refinery's industrial water requirements (capacity of 30 m³/h for demineralization lines and 5 m³/h for service water requirements). Its start-up of operations, scheduled for the fourth quarter

of 2020, has been postponed to the first half of 2021 due to the Covid-19 pandemic. It should reduce the refinery's city water consumption by 80%. Domestic water (sanitary, kitchen) will continue to be supplied via the drinking water network.

Results

(in m ³)	Water used*		Water treated*	
	2020	2019	2020	2019
Refining (support & services)	174,014	227,894	92,209	92,208
Rubis Terminal JV	305,640	259,185	471,056	453,512
• of which Group share	168,102	NA	259,081	NA

* The water used and/or treated can be either standing (reservoirs or lakes) or flowing water (rivers) above ground, sea water, groundwater or water from the distribution network supplying the site. Discharged water is abstracted water, plus, on occasion, rainwater.

Water consumption related to the Rubis Énergie refinery (support & services activity) is down slightly (notably due to the two major technical shutdowns), and remains below the regulatory threshold prescribed in the prefectoral decree authorizing the refinery to operate.

Since 2018, the Rubis Terminal JV's water consumption has been optimized. The ending of major temporary water table abstraction, designed to protect groundwater against surface pollution following the clean-up of a large site, made it possible to reduce water consumption by 98% since 2013. Nevertheless,

in 2020, the increase in water used corresponds to the hydraulic tests of many tanks that were commissioned or refurbished in 2020. As regards treated water, the difference with the volume of water used corresponds to the variation in rainfall on the sites.



2.2.4.2 WASTE MANAGEMENT



The Group's activities generate little hazardous waste, given their respective business lines, and therefore do not constitute a significant risk. The main sources of waste generation are storage and refining activities. In order to minimize its impact, the Group does its utmost to limit the quantity of waste generated and to recycle wherever possible. Subsidiaries ensure that residual waste that cannot be recycled is treated as required by applicable standards.

Analysis by business line

The retail & marketing activity generates virtually no hazardous waste, other than in the

storage activity. The only hazardous waste produced mainly comprises residues and sludge, which are treated as required by the locally applicable standards, as outlined below in respect of the storage activity.

The support & services activity (refining only) produces hazardous waste, mainly petroleum products residues and sludge (recovered when wastewater from tanks and/or separators is treated during maintenance work) and chemical products.

The Rubis Terminal JV (provision of bulk liquid storage capacity) generates three types of hazardous waste:

- waste generated by the subsidiaries' regular activity, particularly following maintenance and inspection, which are mainly comprised of residues and sludge removed when tanks (and/or separators) are cleaned during

maintenance operations or when switching between products. Like all other waste, residue and sludge removal is systematically registered, declared and sent to authorized recycling or destruction plants. Residue and sludge with combustion power are usually sent to authorized thermal recovery centers;

- goods not delivered to customers**, which can sometimes only be removed from sites as "hazardous waste";
- waste from decontamination work**, particularly on some recently acquired sites that contain legacy pollution that predates Rubis Terminal JV's arrival.

Measures to limit and recycle waste

Innovative procedures and tools have been implemented to limit the production of both hazardous and non-hazardous waste. To this end, the entities are continuing their efforts to increase the number of sites using recycling networks for heat recovery, when such treatment is available nearby.

A continuous inventory of hazardous materials or substances is regularly reported to the local authorities (in the European Union). A register is kept available for inspection by the Regional Directorates of Environment, Planning and Housing (DREALs) at each French site.

The Rubis Énergie refinery and the Rubis Terminal JV have also established a system of

systematic sorting of non-hazardous industrial waste, a classification covering all waste that is neither hazardous nor inert.

This sorting is performed through the use of suitable and appropriately positioned containers on each site.

RESULTS

(in tonnes)	Volumes of hazardous waste		Waste recovery rate	
	2020	2019	2020	2019
Refining (support & services)	255	102*	59%	97%*
Rubis Terminal JV	2,314	4,056	22%	38%
• of which Group share	1,273	NA	NA	NA

* Data restated after publication of the 2019 URD – Data published in 2019: 98 t of hazardous waste and 78% recovery.

The volumes of hazardous waste related to the refining activity and reported in 2020 were up significantly compared with 2019. This significant variation is mainly attributable to the fact that a significant volume of chemical products had to be destroyed in 2020 with the dismantling of the Sulférox 17 unit, which also generated 400 tonnes of non-hazardous waste (concrete, waterproofing, stainless steel, ferrous metals). Waste recycling consists in reusing petroleum sludge and other waste soiled by petroleum products

as fuel or another energy source. Oils are regenerated for reuse. Metals and metallic compounds are recycled or recovered.

Generation of hazardous waste as reported at the Rubis Terminal JV fell by 34% between 2019 and 2020. The drop in the waste recovery rate is attributable to the fact that incorrectly identified waste at the Dunkirk and Rouen sites could not be recovered, despite a sharp increase in waste recovery at the Strasbourg, Rotterdam, Antwerp and Salaise sites.

In general, the targets set by the Rubis Terminal JV in 2013 in terms of waste production and recovery were not achieved. The numerous transformations of the industrial facilities carried out in 2020 generated demolition and construction waste, increasing the volume of waste per tonne of product stored (+24% compared to 2013, the target being -5%).

2.3 Operating in a safe environment



The safety of operations is a constant concern for the HSE teams of Rubis Énergie and the Rubis Terminal JV, due to the nature of their activities. **Rubis Énergie operates 15 industrial sites classified as Seveso sites (high and low threshold, including a refinery) in the European Union, together with 43 similar sites elsewhere (petroleum or chemical product storage sites and LPG cylinder filling plants).** The Rubis Terminal JV operates 24 classified industrial sites (excluding Tepsa, acquired in 2020).

The Group's HSE teams are committed to a continuous process of improving measures

and procedures for the security of property and the safety of people, particularly employees, as well as external service providers, customers and local residents. **Strict industrial health and safety benchmarks are used by all Group subsidiaries.** Efforts are focused on the safety of the facilities, so as to prevent major accidents, as well as on personal safety, to prevent workstation accidents and to prevent the safety of customers and local residents from being compromised.

The Group continues to invest regularly to upgrade its facilities to the highest

environmental and safety standards, and to guarantee the protection of people and their environment (air, water, soil and urban areas near its facilities). This investment guarantees the reliability of its operations and, as a result, the Group's competitiveness. The amount of investments on safety/maintenance and facility adaptations increased sharply. In 2020, it was €131 million for Rubis Énergie (compared with €86 million in 2019), including work carried out by the refinery during the two major shutdowns. The Rubis Terminal JV invested €25.1 million in 2020 (including Tepsa for two months).

What is a Seveso site?

Generally, all industrial or agricultural facilities liable to create risks or cause pollution or nuisance for local residents are qualified as installations classified for the protection of the environment (ICPE). Some of these ICPEs are classified as Seveso since their operation in France is subject to authorization by the prefect. Indeed, when an industrial site handles hazardous products, an accident can quickly have serious consequences.

Following an industrial accident that occurred in 1976 at a chemical plant in Italy, the European public authorities adopted a directive known as the Seveso directive, named after the town near the plant where the accident occurred, to prevent major industrial accidents. The European Seveso Directive, which has been amended three times since its adoption in 1982, classifies industrial facilities according to the level of danger they would represent in the event of an accident. The classification is based on the quantity of hazardous products stored at a Seveso site, with a "high threshold" or a "low threshold". The prevention measures to be implemented by operators are adapted to the type of site. They are based on a regularly updated hazard study.

2.3.1 OPERATIONAL SAFETY



Most of Rubis Énergie's facilities, and those of the Rubis Terminal JV, in France and the rest of Europe (storage sites and LPG cylinder filling plants) are classified as Seveso sites, and are consequently subject to very strict regulations in respect of environmental protection and industrial safety (regular risk assessments, implementation of measures to prevent and, where necessary, manage the consequences of potential accidents). These standards are being phased in gradually by non-European subsidiaries, taking into account the constraints of the local environment.

RISKS

Risk mapping is performed by subsidiary Management assisted by the Managers of the retail & marketing activity, the industrial facilities and the shipping business (see chapter 3, section 3.2.3.2).

With regard to the safety of operations, the main risk would be the occurrence of a major accident in industrial or distribution facilities (gas stations), including an explosion or fire that could cause damage to people, the environment and/or property, etc.

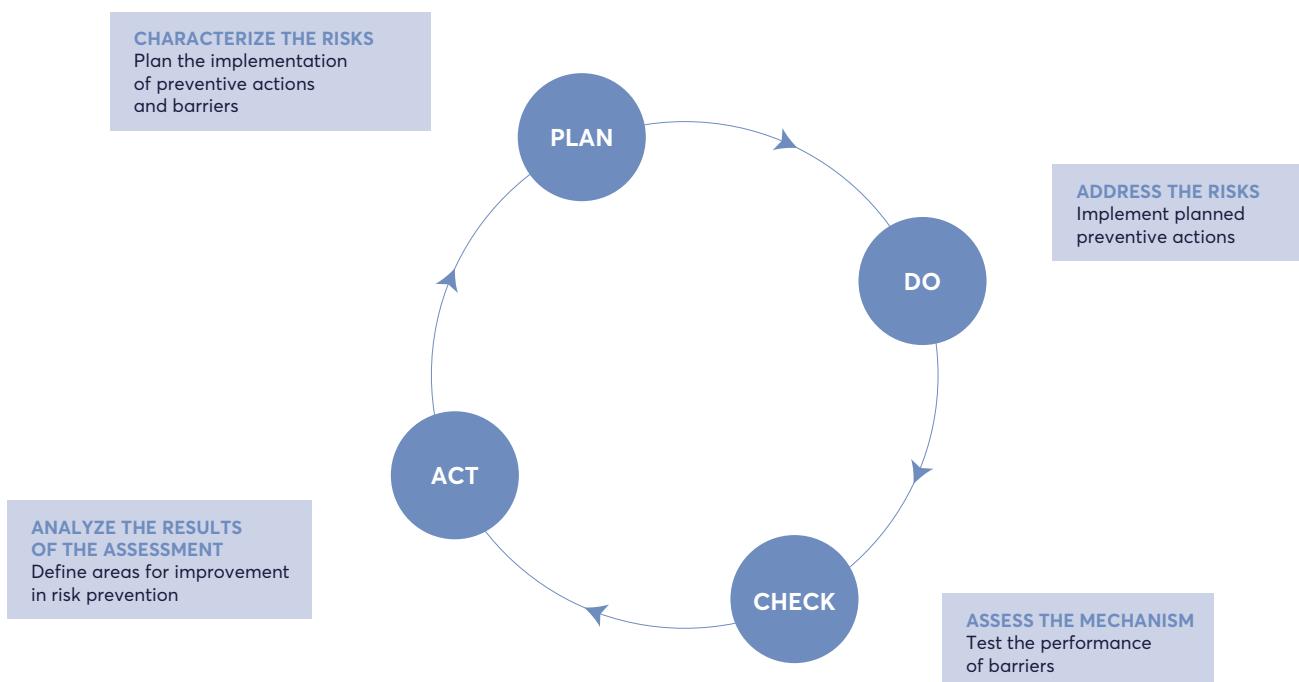
MEASURES TO LIMIT INDUSTRIAL RISKS AND GUARANTEE OPERATIONAL SAFETY

In order to reduce the industrial risks inherent to its activities, whether or not they are subject to European regulations, and in accordance with the "zero major accidents" target the Group has set for itself, QHSE teams are required to work on the following factors.

Improve preventive maintenance of facilities and the perception of risks by employees

Rubis Énergie and the Rubis Terminal JV continued to roll out their respective software for the preventive maintenance of facilities (computerized maintenance management system). Once the relevant information has been loaded into the database, these systems allow the planning of monitoring and preventive maintenance work. Its other functions are to list all past maintenance operations so as to create a service history, to anticipate spare parts requirements, to assess maintenance costs in connection with the management of equipment, and to prepare budget estimates.

In addition, Rubis Énergie is gradually involving its employees in a continuous effort to improve the safety of facilities, respecting the rule **Plan - Do - Check - Act** (see diagram below).



Moreover, to improve the understanding of the systems and the assessment of the risks bearing on Seveso facilities, the Rubis Terminal JV has also developed Piping and Instrument Diagrams (PID). PIDs are a system used to identify the pipes, tanks and pumps of a site digitally, and to harmonize disparate existing blueprints and to replace them with a single reliable plan that can be duplicated on all sites.

Use of lesson learned procedures

The organizational arrangements of these procedures vary depending on the relevant operations.

Rubis Énergie uses its extranet to circulate a documentary base with, in particular, lesson learned, to all its subsidiaries. Recommendations can then be made after analyzing accidents.

They can include the adaptation of organizational measures, the updating of risk prevention procedures, the strengthening of employee training activities, the modification of facilities or the improvement of the monitoring of equipment.

The procedure for reporting incidents, near misses and accidents by subsidiaries, which

gives rise to lesson learned, is an excellent indicator of the safety culture prevailing in the various entities. It is also an important feature of the continuous improvement process. For example, in 2020 Rubis Énergie was able to circulate to all subsidiaries some 20 lesson learned reports detailing the description, consequences and main causes of each incident, as well as the main recommendations to be implemented to prevent such incidents from recurring. These reports covered a wide variety of areas, including the inspection of liquefied gas cylinders before filling, securing containers on trailers, works at gas stations, loading tank trucks at depots, automotive fuel deliveries to customers, etc.

The Rubis Terminal JV has developed a safety-sharing software (Rubis Terminal Operational Platform) in order to facilitate and encourage the collection and exchange of safety-related information. This interface collates incident reports produced by each terminal. It comes with a lesson learned management module, as well as reports and a selection of indicators. It is used by local QHSE teams and promotes interactions between sites in order to limit the repetition of risk events.

Prevent and control technological risks: the preventive safety mechanism at facilities

Prevention of technological risks is ensured through regular inspections of the Group's sites and subsidiaries by the Industrial and Technical Departments of Rubis Énergie and the Rubis Terminal JV. They are detailed in reports prepared in consultation with the Managers of the relevant facilities and the Managers of the subsidiaries concerned, in order to analyze potential anomalies and/or shortcomings and take steps to remedy them.

In addition to inspections and lesson learned, each entity implements preventive measures appropriate for its own business, including:

- **internal inspections** of all liquefied gas and fuel bulk storage tanks, generally scheduled every 10 years;
- **installation and maintenance of safety equipment** such as gauges, level alarms, fire defenses, gas detection systems, etc.;
- **routine verification** that all substances stored, existing or new, have been covered beforehand by an operating permit if required;
- **systematic analysis and management of risks identified in the Material Safety Data Sheet (MSDS) and systematic training of**

staff in the handling of any potentially hazardous products;

- pursuant to Seveso regulations, **a procedure to prevent major accidents** on the French facilities involving hazardous substances, supplemented by "Instrumented Risk Control Measures" (IRCMs);
- **periodic inspection of fire-fighting systems** and regular updating of contingency plans, in consultation with local authorities. In addition, these facilities are regularly tested through exercises simulating potential accident conditions as closely as possible.

Should a major event occur despite the implementation of these rigorous preventive measures, provision has been made for:

- **establishment of a crisis management organization** that can be triggered rapidly if there is a major event. For example, the relevant high-risk facilities have emergency response plans that aim to bring incidents under control as quickly as possible, using local resources, to guarantee the best possible protection of people and goods. These plans are combined with 24/7 on-call crisis management procedures that may be activated depending on the severity of the event. Lastly, some subsidiaries organize regular training sessions on crisis communications via accident simulation exercises, allowing them to test pre-established communications protocols;

- **the option to obtain assistance from specialist companies.** Rubis Énergie, for example, has partnered with Oil Spill Response Ltd to receive assistance in the event of maritime pollution at its fuel depots. Rubis Énergie also partners with professional bodies such as the GESIP (Groupe d'Étude de Sécurité des Industries Pétrolières et Chimiques – Group for Safety Research in the Petroleum and Chemical Industries), the Joint Inspection Group (JIG) and the International Air Transport Association (IATA), expert bodies in the area of aviation refueling that provide general operational, training and safety support.

At the Rubis Terminal JV, the Seveso-type storage sites in question have both internal and external resources to respond to pollution incidents. For example, specialized companies are contacted to manage any river spills that could be carried along by the current.

RESULTS

In 2020, in line with the target set by the Group, no major accidents occurred as a result of Rubis Énergie and the Rubis Terminal JV activities.

Over and above the constant concern to prevent major industrial accidents, the Group also continues to make efforts to minimize the occurrence of more minor industrial accidents as far as possible.

2.3.2 PERSONAL SAFETY



Personal safety is a direct result of operational safety. Rubis is just as keen to ensure workplace safety (section 2.3.2.1) as it is to ensure the safety of customers and local residents (section 2.3.2.2). **The objective is to have no fatalities on facilities operated by Group subsidiaries, including the Rubis Terminal JV, and to reduce as far as possible the number of accidents** liable to result in lost time for both subsidiary staff and external contractors. With regard to road traffic accidents (particularly on the African continent, where the accident rate is high), each subsidiary is responsible for implementing the instructions and training plans needed to reduce, as far as possible, the rate of accidents recorded in line with local constraints.

2.3.2.1 OCCUPATIONAL HEALTH AND SAFETY



A proactive policy on health and safety at work has been implemented. It covers both the prevention of occupational accidents and the prevention of occupational and non-occupational illnesses.

Risks

Beyond the generic risks inherent to any industrial activity, Rubis' activities entail more specific risks in terms of health and safety at work, linked particularly to:

- the intrinsic properties of products handled (hazardous materials); and
- transport (road safety): each year vehicles transporting products cover many kilometers.

Each Group entity endeavors to offer the safest working conditions to its employees and to service providers working on its sites.

Measures taken

Rubis' Code of Ethics sets out a general framework for the Group's safety culture, which requires all employees to act responsibly when performing their duties, comply with the health, safety and environmental protection procedures on site, and pay particular attention to compliance of all parties (colleagues, suppliers, external service providers, etc.). On this basis, a quality health, safety and environmental (QHSE) policy has been devised by Rubis Énergie and the Rubis Terminal JV to protect the physical integrity of their workers and minimize the impacts of any major accidents.

Since 2015, variable compensation for Group General Management includes a criterion relating to the accident rate (frequency rate of occupational accidents per million hours worked), underscoring its commitment and involvement in safety issues.

Occupational accidents and operator safety

To guarantee the maximum level of safety for operators at Group sites, each entity is responsible for holding training sessions for external operators on the risks generated by the facilities and the products handled within said facilities. For example, Rubis Énergie has set itself the **additional objective of maintaining a level of training that will enable it to the level of HSE performance of its employees**.

The Rubis Terminal JV, whose operational teams already receive training on the subject,

achieved a **rate of 100% of employees at the head offices in each country having attended an HSE risk awareness training course, which is also part of the training for all new employees hired**.

Moreover, prior to operating in a facility, external service providers must also approve a safety plan (sometimes called a prevention plan or safety protocol) describing the risks associated with the work, safety instructions and emergency procedures.

The target is to have no fatalities and to reduce the number of accidents likely to cause labor disruption as much as possible **for both subsidiaries' staff and for external service providers**.

Occupational illnesses and health

The Group continues to pay close attention to risks relating to occupational illnesses and, for several years now, has offered ergonomic training to employees in at-risk positions.

Regarding other health risk factors, exposure measurement campaigns are conducted, notably by the SARA refinery, in particular, in relation to chemical products, noise and vibrations, Legionella and asbestos.

Regarding non-occupational illnesses, the Group is present in some countries experiencing pandemic situations. Aware of the role that companies can play in preventing these health hazards, all subsidiaries have implemented measures to combat the Covid-19 pandemic. In

addition, awareness-raising and assistance programs have been developed in some subsidiaries, for example in the fight against AIDS (South Africa), the Ebola epidemic and malaria (Nigeria), plague (Madagascar), cholera (Haiti) and chikungunya (the Caribbean).

Lastly, private health coverage is taken out for employees to enable them to access healthcare (see section 3.3.2).

Road safety

In the area of road safety, the Group is constantly seeking to improve outcomes in terms of road accidents associated with its activities, and in particular for Rubis Énergie and its subsidiaries. In addition to the application of the regulations applicable to the transportation of hazardous materials, additional measures are taken concerning road haulage. To avoid traffic accidents, some Rubis Énergie subsidiaries have decided to step up defensive driving training programs and to give specific instructions regarding local constraints such as no night driving in certain countries and/or random alcohol or drug testing.

Courses in defensive driving have been introduced in countries where this risk is heightened due to driving habits, distances, the poor quality of road infrastructure or the specific nature of the product transported. In 2020, 62% of drivers (employees and external) were trained in this way.



Furthermore, measures have been taken to modernize equipment (fleet of vehicles), notably in Haiti where, in 2018, a five-year action plan amounting to approximately US\$17 million was put in place to replace 70 tank trucks belonging to carriers working for Dinasa. Some subsidiaries have rolled out **on-board electronic assistance** (France, Switzerland, and Portugal) and tracking systems (Nigeria, Bermuda, Jamaica, South Africa and Madagascar).

Training as a means of preventing risks

Given the risks associated with its activities, the Group is investing in training its employees in health, safety and the environment. Detailed data are provided in section 3.2.

Results

Occupational accidents

The number of occupational accidents recorded by the Human Resources Departments of the subsidiaries (including the Rubis Terminal JV) was stable compared with the previous year (41 in 2020, compared with 42 in 2019). The efforts made by the operating subsidiaries in the area of health and safety over the past several years, by raising employees' awareness of the risks associated with their activities (see section 3.2.2) and by improving QHSE procedures (see section 2), have gradually and significantly reduced the occupational accident frequency rate. The rate has fallen by more than 46% since 2015 at Rubis Énergie (9.9 in 2015, compared with 5.3 in 2019, per million hours worked) and by 35% at the Rubis Terminal JV (18.3 in 2015,

compared with 11.9 in 2020). The frequency rate of 24.3 at Rubis SCA/Rubis Patrimoine corresponds to a commuting accident involving an employee who fell off his bicycle, which was not serious. The small number of employees in these entities (24) means that the rate rises sharply when a single accident with lost time occurs.

While the change in this frequency rate is a key monitoring indicator for the Group, the teams are working hard to ensure all accidents are reported, whatever their area of occurrence. The Group thus strives to ensure its reporting is as complete as required by European regulations. In addition to the analysis of the change in frequency rate, quality of reporting, which can lead to a rise, is thus also a key indicator of safety culture.

	Number of occupational accidents with sick leave > 1 day		Of which number of fatalities		Frequency rate of occupational accidents with sick leave (per million hours worked)		Number of occupational illnesses		Number of occupational illnesses causing total and irreversible invalidity	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Rubis SCA/Rubis Patrimoine	1	0	0	0	24.3	0	0	0	0	0
Rubis Énergie (retail & marketing/support & services)	31	30	0	1	5.3	4.7	0	3	1	0
TOTAL	32	30	0	1	4.9	4.5	0	3	1	0
Rubis Terminal JV	9	12	0	0	11.9	15.6	0	0	0	0
TOTAL INCLUDING THE JOINT VENTURE	41	42	0	1	5.5	5.8	0	3	1	0

NB: The reporting scope for this indicator covers 90.5% of employees (see methodological note, section 5).

There were no fatal accidents in 2020.

The rate of absenteeism due to occupational accidents and illnesses is still very low across the

Group as a whole, standing at 0.09% in 2020 (0.15% including the Rubis Terminal JV). Annual fluctuations were largely due to certain long-

term absences, which have a more pronounced impact on the figures of companies with few employees.

ABSENCE DUE TO OCCUPATIONAL ACCIDENTS AND ILLNESSES*

	2020	2019
Rubis SCA/Rubis Patrimoine	0.18%	0%
Rubis Énergie (retail & marketing/support & services)	0.09%	0.11%
TOTAL	0.09%	NA
Rubis Terminal JV	0.22%	0.53%
TOTAL INCLUDING THE JOINT VENTURE	0.15%	0.15%

* Days lost as a percentage of total working days per annum.

NB: The reporting scope for this indicator covers 90.5% of employees (see methodological note, section 5).

Occupational illnesses and health

No occupational illnesses were declared in 2020.

2.3.2.2 PROTECTING THE HEALTH AND SAFETY OF LOCAL RESIDENTS AND CUSTOMERS



The Group's subsidiaries place particular importance on the health and safety of local residents and customers.

Risks

Where local residents live or exercise an activity close to sites, they can be exposed to any industrial risks that may occur. While most Seveso industrial sites are not located in urban areas and are only accessible to authorized persons, gas stations, which are accessible to the public, are often located in urban or suburban areas. However, the risk regarding gas stations is lower because the quantities of products stored there are limited.

Measures taken

All the measures described in the section on operational safety also protect the health and

safety of local residents and customers. Depending on the sector in which they operate and the specific expectations of their customers, subsidiaries take various initiatives:

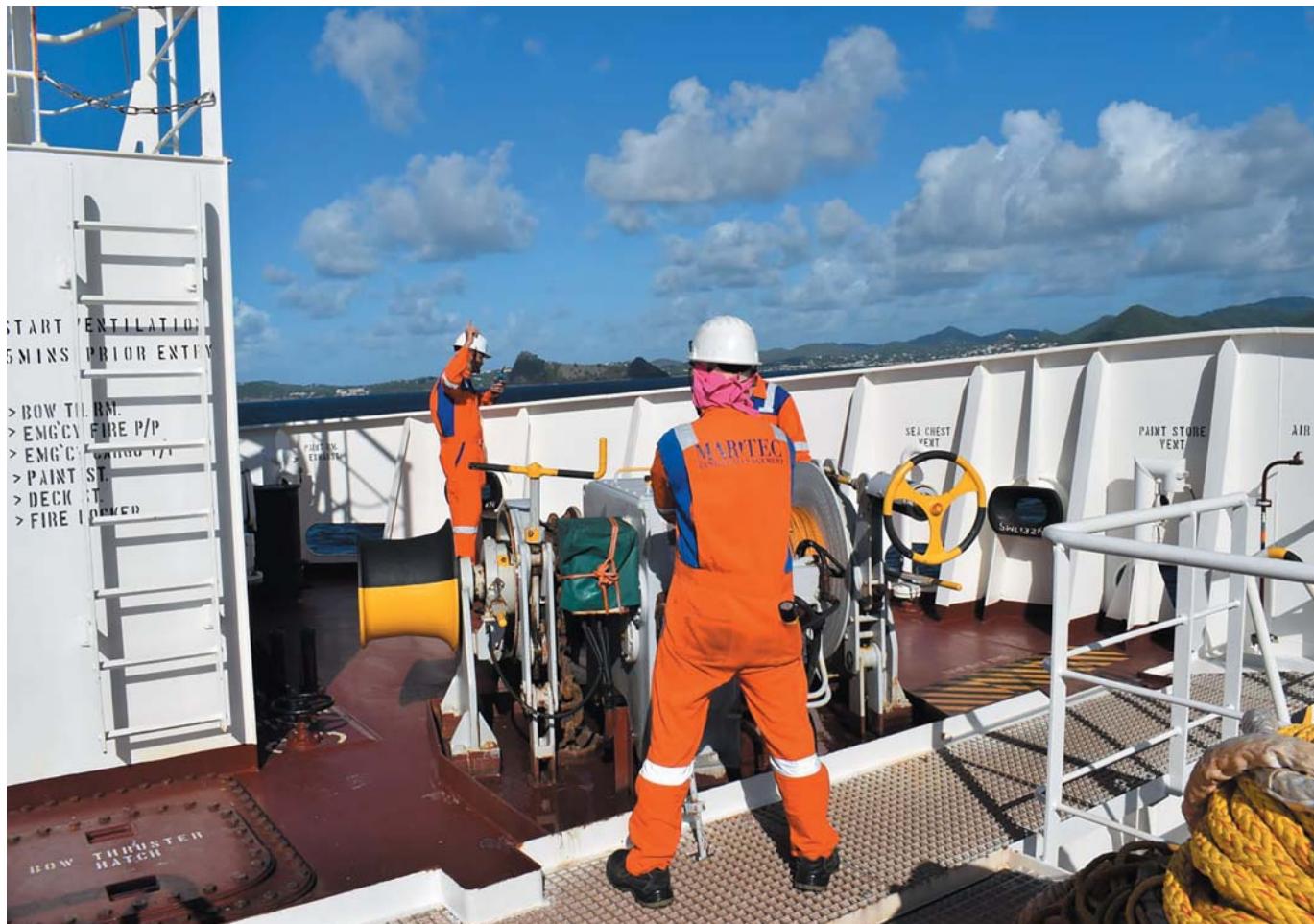
- **a demanding risk-prevention policy is in place** in all subsidiaries, to protect all employees liable to be involved in the handling of products stored or distributed on or from its sites. This policy, which gives rise to substantial internal prevention and control systems is described throughout section 2.3, section 4.2 and in chapter 3, section 3.1;
- **the Seveso regulations**, extremely stringent regarding health and safety obligations, are complied with by relevant European sites;
- **several subsidiaries have obtained ISO 9001 and 14001 certifications**, others are in the process of obtaining certification (see section 2.1.2). Recognition of this nature attests to commitments for the health and safety of individuals and respect for the environment;
- **a preventive maintenance and compliance** program implemented in gas stations.

The quality of the customer relationship is a key element of the strategy of the subsidiaries, but also a critical factor in information relating to

consumer health and safety. The resulting initiatives vary depending on the type of customer.

Results

Vitogaz France has NF Service Relation Client (NF345) certification since 2015. Revised in 2018, NF Service Relation Client certification is based on international standards ISO 18295-1 & 2. A guide to best practice in **customer relationship management**, it takes due account of **customer expectations** and aims to guarantee constant improvements to service quality. For Vitogaz France, this **promotion of excellence in the customer experience** should help establish a long-lasting commercial relationship, deliver quality service over time, ensure that information transmitted is complete and clear, and act promptly to meet its commitments.



3

Attracting, developing and retaining talents

Mindful that employee commitment is key to the Group's success, Rubis ensures that individuals have the opportunity for professional development with the aim of attracting, developing and retaining its talents. To do this, Rubis focuses its efforts on promoting diversity and equal opportunities (section 3.1), employee skills development (section 3.2), health, safety and well-being at work (section 3.3) and involving employees in the Group's value creation (section 3.4).

Group risk mapping has identified the main social risks related to activities. These risks mainly concern the health and safety of employees and external service providers working on Group sites. Apart from these risks, a key challenge relating to human resource management was identified by the relevant

departments in each division: attracting, developing and retaining talent while the Group grows and where human resources must be adapted to Rubis' development strategy. This challenge is dealt with in this chapter.

To make the most of its human capital and better handle the specializations involved in the

Group's different activities, and in line with its corporate culture, its social policy roll-out has been decentralized. Rubis Énergie and its subsidiaries as well as the Rubis Terminal JV manage their human resources autonomously, in line with Rubis' values, and implement local actions adapted to their needs and challenges.

Employee status and fluctuations in numbers

As of December 31, 2020, the Group's headcount was 4,142, including 449 within the Rubis Terminal JV, an increase of 4.8% compared with 2019. This growth, observed across all regions where the Group operates, is largely attributable to the consolidation of Gulf Energy in Africa.

CHANGE IN NUMBER OF EMPLOYEES BY DIVISION AND BY REGION

Number of employees	12/31/2020	12/31/2019	Change
Rubis Énergie (retail & marketing/support & services)	3,669	3,510	+4.9%
Europe	672	641	+4.8%
Caribbean	1,322	1,311	+0.8%
Africa	1,675	1,558	+7.51%
• of which France ⁽¹⁾	729	706	+3.3%
Rubis SCA/Rubis Patrimoine (France)	24	22	+9.1%
TOTAL	3,693	3,532	+4.6%
Rubis Terminal JV ⁽²⁾	449	433	+3.7%
of which France	282	273	+3.3%
TOTAL INCLUDING THE JOINT VENTURE	4,142	3,965	+4.8%

(1) Employees in France are included in the headcount of the regions to which they depend (Europe for mainland France, the Caribbean for Guadeloupe, Martinique and French Guiana, and Africa for Réunion Island).

(2) The 152 employees of Tepsa, acquired by the Rubis Terminal JV in July 2020, are not included in the Rubis Terminal JV headcount as of December 31, 2020. This company joined the scope of the Rubis Terminal JV's CSR reporting as of January 1, 2021.

3.1 Promoting diversity and equal opportunities



Diversity and inclusion are part of the Group's DNA. They represent an asset to the Company and a key to the effectiveness of its teams. The Group has committed to outlaw any discrimination based on origin, religion, gender

or sexual orientation, state of health and/or disability, political opinions, religious beliefs or family status. These values are clearly stated in its Code of Ethics. To ensure that everyone is protected against potential discrimination, a workplace whistleblowing system (Rubis Integrity Line) has been rolled out across the whole Group so that any situation undermining the values of the Group and its subsidiaries can be flagged. The Integrity Line enables all Group



employees, as well as external and temporary workers, to report any such situation in a secure way via a website (see section 4.1.1).

Since combating discrimination corresponds to a major social issue, the Group has set itself the target of zero discrimination in all cases reported, notably via its ethics hotline.

3.1.1 PROFESSIONAL EQUALITY BETWEEN MEN AND WOMEN

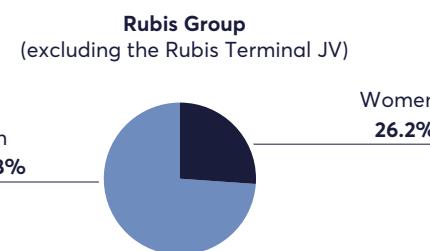
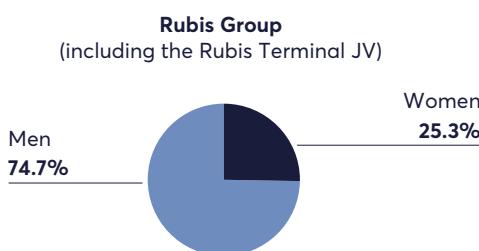
RISKS

In an industrial environment where most employees are assigned to operational tasks, with hours and working conditions that can sometimes be difficult, the headcount has

historically been dominated by men. In line with its principles of non-discrimination and convinced that lack of diversity is damaging to value creation, the Group has set up initiatives

to help talent to flourish without any gender distinction.

GENDER BREAKDOWN WITHIN THE GROUP AS OF 12/31/2020



MEASURES TAKEN TO IMPROVE GENDER EQUALITY IN THE WORKPLACE

Measures to improve professional equality between men and women are being phased in within the entities. For example, Rubis Énergie's Jamaican subsidiary (Rubis Energy Jamaica) is one of the first English-speaking companies in the Caribbean to have committed, in March 2019, to the gender equality certification process devised by the United Nations Development Program (Gender Equality Seal for Public and Private Organizations). This certification includes the following objectives:

- eliminate gender-based pay gaps;
- increase the role of women in decision-making;
- improve the work/life balance;
- improve women's access to traditionally male jobs;
- eradicate sexual harassment in the workplace;

- communicate in a more inclusive, non-sexist, way.

Company agreements promoting the inclusion of women and gender equality in the workplace have also been concluded in some of the Group's subsidiaries, complementing existing measures in the fight against discrimination in hiring, the promotion of equal pay, career development, etc.

Vitogaz France, for example, renewed a company agreement aimed notably at facilitating the access of women to positions of responsibility, neutralizing the impact of periods of maternity or adoption leave on professional evaluation, fostering career development and, lastly, promoting measures aimed at ensuring an optimal balance between work and family obligations.

SRPP (Réunion Island) has concluded a company agreement with four objectives (monitored by defined quantitative indicators) aimed at promoting professional equality between men and women:

- achieve a percentage of review of individual situations by gender equal to the gender breakdown of the workforce over the period of the agreement;
- offer each employee training for the duration of the agreement;
- when recruiting for permanent, fixed-term or temporary contracts, submit at least one female candidate in predominantly male sectors (for example, at gas filling plants); likewise, submit at least one male candidate when recruiting in predominantly female sectors (e.g. administrative and accounting services);
- 100% of employees will have an interview with their Manager upon return from maternity or parental leave, and 100% of requests for paternity leave will be granted at the first request on the dates chosen by the employee.

Communication campaigns were also launched to highlight women's involvement in the Company and to help combat gender stereotyping in the workplace. For example, the Rubis subsidiary operating in the Eastern Caribbean (Rubis Caribbean) is actively involved in the international **Women's History Month** campaign, which consists of putting the spotlight on women's contributions to historical events and contemporary society, and publicly recognizing the work done by its female employees.

In 2019, SARA launched the "**NO to Sexism**" campaign at all of its sites. Since then, a series of actions have regularly reminded Group employees and employees of external companies that sexism in any form whatsoever will not be tolerated. A team of actors first helped everyone understand, through real-life scenes, what sexist behavior is and how serious it is. Articles are regularly published to address the subject. To go further, a leaflet has been distributed to remind everyone what the law says on the subject and the penalties incurred.

The Group's subsidiaries encourage the hiring of women in our male-dominated professions and fight against all forms of discrimination and sexism, in particular by ensuring that their recruitment processes, compensation policies and career management give everyone the same opportunities.

A company agreement was renewed within the Rubis Terminal JV in 2017. It focuses on the areas of hiring, training and career development through the use of monitoring indicators. A report is presented each year to the central Economic and Social Council. The ongoing situation is positive, particularly in terms of training. The Rubis Terminal JV is currently considering setting a target for the number of women in the workforce, which will be submitted to its Board of Directors.

RESULTS

The number of women employed by the Group was up 3.24% year on year (1,053 female employees as of December 31, 2020, compared with 1,020 as of December 31, 2019). Women employees account for 25.35% of the total headcount.

Management positions (Senior Managers) in Rubis SCA (parent company) are mainly held by women.

At Group level, women hold 31.1% of positions of responsibility (senior executives and executives), higher than their representation as a percentage of the total headcount. The percentage of women holding executive or senior executive posts (21.2%) is markedly higher than the percentage of men with equivalent responsibilities (16.2%).

Increasing the number of women on management bodies

Objectives have been set in 2020 to increase the number of women on Rubis SCA's management body, as well as on the Management Committees of Rubis Énergie and its subsidiaries, in order to continue improving the representation of women in management positions:

- the Group Management Committee, created in February 2021, is composed of 50% women. In addition to General Management, its members include the Chief Financial Officer, the Managing Director, the Corporate Secretary and the Consolidation and Accounting Director. The Committee assists the General Management in the performance of its duties: it formalizes and coordinates the various actions and policies carried out by the General Management in conjunction with the subsidiaries. The General Management has set a target of maintaining the proportion of representatives of each gender at more than 30% of the Group Management Committee by 2025;
- During the fiscal year under review, Rubis Énergie also committed itself to achieving an average of 30% female representation on the Management Committees of all its subsidiaries by 2025.

	2020			2019		
	Senior Managers	Executives	Non-executives	Senior Managers	Executives	Non-executives
Women	23.6%	36.9%	23.5%	24.5%	33.9%	24.6%
Men	76.4%	63.1%	76.5%	75.5%	66.1%	75.4%
WORKFORCE	233	597	3,325	220	488	3,269

NB: The data include those of the Rubis Terminal JV. The details excluding the Rubis Terminal JV are shown in the table at the end of this section 3.

At the level of the governing bodies:

- the Group Management Committee, with six members, is composed of 50% women;
- the Management Committees within Rubis Énergie and its subsidiaries were made up on average of 24.6% women as of December 31, 2020 (with a target of at least 30% by 2025), including a woman Managing Director of the subsidiary in Rwanda. A woman is also Deputy Managing Director of the Cameroon subsidiary, which is not included in this rate given the size of the entity, which does not have a Management Committee.

GENDER EQUALITY INDEX FOR FRENCH COMPANIES

To compare pay gaps between men and women in France, a professional equality index has been phased in by French law 2018-771 of September 5, 2018 on the freedom to choose

one's professional future, for French companies with more than 50 employees.

The index, expressed as a score out of 100, is calculated on the basis of four or five criteria, depending on the size of the Company's workforce:

- pay gap between men and women (40 points);
- difference in the rate of individual pay rises between men and women (35 points for companies with fewer than 250 employees; 20 points for companies with more than 250 employees);
- difference in the promotion rate between men and women (15 points, only for companies with more than 250 employees);
- share of female workers receiving a pay raise following maternity leave (15 points);

- number of women represented in the top 10 compensation packages (10 points).

Rubis Énergie subsidiaries: thanks to action taken to eliminate gaps, the gender equality indexes of the three French companies concerned increased significantly between 2019 and 2020:

- SRPP (Réunion Island): 92/100 in 2020 (compared with 87/100 in fiscal year 2019);
- SARA (French Antilles): 92/100 (learn more at <http://www.sara-antilles-guyane.com/index-de-legalite-professionnelle-de-sara/>) (compared with 75/100 in 2019);
- Vitogaz France: 88/100 in 2020 (compared with 50/100 in 2019).

For the Rubis Terminal JV, its French subsidiary reported scores of 84/100 in 2020 relating to 2019 and 85/100 in 2021.

3.1.2 GEOGRAPHICAL DIVERSITY

Operating in over 40 countries around the world, and with more than 50 nationalities in its workforce, Rubis is keen to capitalize on the rich cultural diversity of its employees and make an impact in the regions in which it operates. Employees are split equally between Africa, the Caribbean and Europe in terms of activities. In order for this cultural diversity to be reflected in corporate culture and management, when acquiring foreign subsidiaries, the Group tries to retain and/or hire local employees, for their experience and knowledge of the country: **more than 98% of Group employees are hired locally.** Thus, only two positions are generally occupied by expatriates in subsidiaries, those of Chief Executive Officer and Chief Financial Officer. The rate of expatriates on the various Management Committees of the subsidiaries was thus 22.5% in 2020 (25% excluding the Rubis Terminal JV).



GEOGRAPHICAL BREAKDOWN OF EMPLOYEES

	2020	2019
Africa	40.4%	39.3%
Caribbean	31.9%	33.1%
Europe	27.7%	27.6%

NB: The data include those of the Rubis Terminal JV. The details excluding the Rubis Terminal JV are shown in the table at the end of this section 3.

3.1.3 INTERGENERATIONAL DIVERSITY

The age structure shows that the Group maintains broad intergenerational diversity in its headcount, which greatly enhances the experience of its teams and the transfer of knowledge. Each age group is represented in a

relatively homogeneous way, without any significant variations between business lines and regions. To anticipate the retirement of senior employees, the Group has set up an active training policy. Furthermore, the Group

contributes to the integration of young people into the job market by recruiting interns, students on apprenticeship and professionalization contracts and new graduates.

BREAKDOWN OF EMPLOYEES BY AGE GROUP

	12/31/2020				12/31/2019			
	Under 30 years	Between 30 and 39 years	Between 40 and 49 years	Over 50 years	Under 30 years	Between 30 and 39 years	Between 40 and 49 years	Over 50 years
Rubis SCA/Rubis Patrimoine	12.5%	29.2%	33.3%	25.0%	9.1%	31.8%	31.8%	27.3%
Rubis Énergie (retail & marketing/support & services)	13.4%	34.6%	29.5%	22.5%	13.1%	33.7%	29.7%	23.4%
TOTAL EXCLUDING THE JOINT VENTURE	13.4%	34.6%	29.5%	22.5%	NA	NA	NA	NA
Rubis Terminal JV	12.5%	28.0%	32.7%	26.4%	9.9%	32.5%	33.1%	24.5%
TOTAL INCLUDING THE JOINT VENTURE	13.3%	33.8%	29.9%	23.0%	12.8%	33.6%	30.1%	23.6%

To retain this intergenerational dynamic and maintain proximity between younger and older employees, Rubis Énergie and the Rubis Terminal JV in France have introduced practices favoring seniors.

Since intergenerational diversity is key to social cohesion between all the generations, Rubis Énergie prioritizes:

- anticipation of career development;

- development of skills and qualifications;
- transmission of knowledge and development of mentoring.

The Rubis Terminal JV is committed to:

- keeping employees aged 55 and over in the headcount;
- ergonomic training;

- paying part of the cost of qualifications certifying skills learned through experience (the French Validation des acquis de l'expérience program).

For young employees, the Group encourages combined work-study programs, which it sees as a good way of bringing young people into the world of work.

3.1.4 DISABILITY

The Group has adopted a policy of openness in favor of disability, which includes funding associations and institutions working in healthcare as part of its social engagement activities (see section 4.3.2).

Within Rubis Énergie, several subsidiaries use supply, subcontracting or service contracts with establishments and services assisting disabled people through work (ESAT) or sheltered companies (EA). At the same time, recruitment companies are asked to ensure that each job opening is accessible to people with disabilities.

At Rubis Antilles Guyane, for example, hiring for various leave replacements is done through Cap Emploi, which manages people with disabilities. This allows integration into the Company and may lead to a permanent contract as needed, which was the case in 2020.

In South Africa, it is a legal requirement (Employment Equity Act) for companies to employ a minimum of 2% of people with disabilities in their workforce. People with disabilities account for over 4% of the Easigas workforce.

The Rubis Terminal JV has also signed partnership agreements with ESATs, medico-social establishments for disabled people and institutions operating in the sheltered sector.

For instance, for more than 20 years, the Rubis Terminal JV company headquarters has been sourcing office supplies and maintenance products from establishments employing workers with disabilities under the auspices of the Commission for Rights and Autonomy of People with a Disability (CDAPH).

3.2 Developing skills



RISKS

The Group is convinced of the importance of developing its employees, whether through knowledge enhancement or the diversification of experiences. The ongoing improvement of individual skills helps motivate teams, encourages the emergence of innovative ideas, and boosts employee efficiency and employability. It also sustains Group service quality and increases safety at facilities.

MEASURES TAKEN

As the development of employee skills is a key factor in the Group's performance, training objectives have been set. Rubis Énergie has set itself the target of maintaining the rate of training at over 50% of its total headcount over the year and, more generally speaking, providing sufficient training sessions to ensure that employee performance levels do not drop. The Rubis Terminal JV's target is to train 100% of head office employees in each country in HSE risk awareness by 2021.

Training as a means of moving forward

In accordance with the wishes expressed by employees, the Group invests in general training to upgrade and enhance employees' skills throughout their careers.

Rubis Énergie and the Rubis Terminal JV have set up a wide range of training courses adapted to their own challenges:

- **language training;**
- **management training;**
- **functional training:** training in law, customs, pay systems, etc.

Training as a means of preventing risk

To protect the physical integrity of its employees in performing their duties, the Group is investing:

- **in terms of health**, through the provision of ergonomic training for workstations presenting a risk to the health of employees, as well as safety training for different "at risk" jobs for staff and external workers, product training (welding, handling of chemical products), workplace first aid and rescue, etc. In 2020, several subsidiaries set up pandemic-related training courses (preventive measures against the Covid-19 pandemic, Covid-19 Referents, working in confined spaces, etc.);

- **in terms of industrial safety**, with the assistance of professional bodies such as the GESIP (Groupe d'Étude de Sécurité et Chimiques – Group for Safety Research in the Petroleum and Chemical Industries). These training courses are designed to continually improve the safety of people and facilities on industrial sites, in an environmentally friendly manner;

- **in terms of road safety**, to reduce the risk of road accidents occurring in regions with poor quality road infrastructure and/or generally inadequate driver training (defensive driving) (see section 2.3.2.1);

- **in terms of the environment or quality** (assimilation of ISO standards);

- **in control of systems designed to protect facilities** (tank maintenance, training in operating fire-fighting systems, etc.);

- **through partnerships** with providers, such as the Association for Prevention in the Transport of Petroleum Products (Association pour la Prévention dans le Transport d'Hydrocarbures – APTH), which provides training and assistance to safety advisers, the Association of Training in the Trading of Fuel (Association de Formation dans le Négoce des Combustibles – Asfoneco), the Red Cross, etc.

RESULTS

Due to the Covid-19 pandemic, many training sessions could not take place (lockdown, travel restrictions, etc.), and some were canceled due to a lack of a minimum number of participants. Despite this particular backdrop, 51,578 training

hours (down 33.1% compared with 2019) were delivered within the Group in 2020, some of them remotely. At the same time, the number of employees benefiting from training was down just 3.9% (2,869 beneficiaries in 2020, compared

with 2,986 in 2019), allowing the proportion of employees benefiting from training to remain at high levels of 68% at Rubis Énergie (retail & marketing and support & services activities) and 79.6% within the Rubis Terminal JV.

NUMBER OF TRAINING SESSIONS DELIVERED AND EMPLOYEE BENEFICIARIES

	2020			2019		
	Total training hours	Number of employee recipients	Percentage of employees trained	Total training hours	Number of employee recipients	Percentage of employees trained
Rubis SCA/Rubis Patrimoine	201	8	33.3%	361	15	68.18%
Rubis Énergie (retail & marketing/support & services)	42,683	2,504	68.0%	64,833	2,616	74.53%
TOTAL EXCLUDING THE JOINT VENTURE	42,884	2,512	67.8%	NA	NA	NA
Rubis Terminal JV	8,694	357	79.6%	11,909	355	82.08%
TOTAL INCLUDING THE JOINT VENTURE	51,578	2,869	69.1%	77,103	2,986	75.32%

In general, sustained risk prevention efforts were maintained, with 40% of employees trained in health and safety. The increase in this rate

compared with the previous fiscal year (23.2% in 2019) is attributable to the pandemic, which prompted subsidiaries to step up their health

and safety training and awareness-raising efforts (protection measures, work in confined spaces and psychosocial risks).

NUMBER OF EMPLOYEES TRAINED IN HEALTH AND SAFETY

	2020	2019
Rubis Énergie (retail & marketing/support & services)	1,383	615
Rubis Terminal JV	276	295
TOTAL	1,659	920



Compliance Seminar, November 2019

3.3 Ensuring health, safety and quality of life at work



3.3.1 HEALTH AND SAFETY

Personal health and safety are key to the Group's social policy. These risks affect both employees and staff from external companies, as well as customers and local residents living near sites operated by Group entities. This subject is dealt with in section 2.3.2.

3.3.2 QUALITY OF LIFE AT WORK

RISKS

The Group is aware of the importance of offering its employees working conditions that allow them to reach their full potential. This is necessary to ensure motivation, cohesion and stability among teams. It is key to performance and builds employee commitment.

Moreover, employee commitment is very much dependent on Senior Managers' capacity to help new employees settle in, to inform their teams of what the Company expects of them, how their work contributes to the Group's success, to be respectful and attentive to the needs of the individual, and to develop the collective intelligence and mutual listening skills required for any relationship built on trust.

Lastly, health insurance coverage for employees aims to protect them from the potentially significant financial impacts of illness or accidents.

MEASURES TAKEN

Labor relations

Rubis' labor relations are based on listening, dialog and mutual respect for all employees. Every subsidiary maintains open and constructive relations with staff representative bodies, where they exist (mainly in companies operating in France). Collective agreements pertain notably to wages, the company savings plan, incentives, profit-sharing, gender equality and training (see section 3.4).

Collective agreements are concluded with the aim of achieving positive impacts, in particular on employees' working conditions and the Company's economic performance. High-

quality dialog has a direct effect on the success of developments within the Company to adapt to a changing environment.

In France, all Rubis Énergie employees, as well as those of the Rubis Terminal JV, are covered by a collective agreement. The employees of Rubis SCA, the parent company, are not covered by a collective agreement due to the small number of employees and its status as a holding company.

Moreover, numerous measures are unilaterally taken on health and safety issues in accordance with rules established by the Group and after consultation with employee representative bodies. At Rubis Énergie, for example, more than 45 health and safety agreements are in place in all subsidiaries.

Rubis Énergie has set the following targets with the aim of maintaining a working environment that is conducive to the well-being of its employees and employee retention:

- **stabilize the headcount and jobs on a like-for-like basis;**
- **keep its rate of absenteeism for non-occupational illnesses under 2%.**

Monitoring psychosocial risks

The Group specifically targets the prevention of psychosocial risks, knowing that this improves quality of life at work. During periods of lockdown linked to the Covid-19 pandemic, which led many Group employees to work from home in 2020, sometimes for long periods, increased vigilance was paid to the well-being of employees, and measures, such as regular newsletters, were taken, along with training on working in confined spaces and training on preventive measures against the Covid-19 pandemic have been implemented.

To increase prevention of these situations, a psychosocial risk assessment is conducted and updated on a regular basis in certain subsidiaries. To encourage the signaling of potential risks, Group employees, as well as external and temporary employees, can report any harassment in a secure manner via the professional whistleblowing line gradually being rolled out in the Group's subsidiaries (Rubis Integrity Line), in addition to traditional reporting channels (line Managers, HR, staff representatives) (see section 4.1.1).

Work commitment

The Group encourages the emergence of initiatives that promote dialog and team spirit. These are, in particular, reflected by:

- the organization of team-building events to foster employees' team spirit; For example, within Rubis Énergie, many subsidiaries organize end-of-year meals with all employees and possibly their respective families. Sports activities, seminars, after work events, *galettes des rois* parties and workshops are also frequently organized. At Galana (Madagascar), a post-lockdown "reunion" day was held in 2020, with a video shoot to record a *Jerusalema* challenge, the iconic dance that celebrates life and symbolizes solidarity (video available on <https://www.youtube.com/watch?v=iuJUp96LsF0>). Rubis Energia Portugal launched an internal digital newsletter, *Calor dentro de casa*, to maintain a bond between its employees during lockdown and make up for the lack of social interaction;
- the launch in 2020 of a digital collaborative platform, Rubis Team, to facilitate interaction between Rubis SCA and Rubis Énergie employees working on different continents. Facilitating exchanges and promoting a sense of belonging to the Group, it really proved its worth during the pandemic, which was synonymous with long periods of working from home for a large number of employees;
- improving the ergonomics and design of workspaces. Rubis Mécénat (the Group's cultural fund), for example, develops artistic projects on the Group's industrial sites or on subsidiaries' premises, thus helping to establish a culture of well-being and stimulate employees' creativity;
- involving employees in the implementation of sustainable socio-cultural projects. By way of example, Rubis Mécénat has involved employees in projects such as Of Soul and Joy in South Africa (photography program aimed at young people in townships), InPulse art project in Jamaica (creative visual arts platform), and Ndao Hanavao in Madagascar (social design innovation lab) (see section 4.2.3);
- seeking employees for community projects. This type of initiative is conducted locally in most subsidiaries (sponsorship or fund-raising, support for charitable associations



and the organization of local community events, etc.) (see section 4.2.3);

- valuing employees' work (celebrating successes at internal events, etc.).

Social security insurance for employees outside France

Mindful of the role that social security coverage can play in combating inequality and the importance of protecting its employees' health, the Group is endeavoring to roll out coverage

for employees working in countries where coverage is not mandatory.

As of December 31, 2020, 97% of the Group's employees had health coverage, whether mandatory or not. In countries where no mandatory health insurance is in force, the subsidiaries have voluntarily set up plans to cover healthcare costs. In addition, 88% of employees benefit from provident insurance thanks to the 161 social security or provident insurance agreements in force.

At Rubis Énergie, the provision of private social insurance (provident, healthcare) is at the employer's initiative for employees working outside France, except for those foreign subsidiaries that had implemented such systems prior to their acquisition by the Group.

Within the Rubis Terminal JV, employer contributions are made to provident and private health insurance funds for employees working outside France.

RESULTS

Indicators of employee turnover and absenteeism are used to assess changes in the social climate and motivation of employees in subsidiaries.

Monitoring of staff turnover indicates that the Group maintained a dynamic recruitment policy in 2020, despite the health situation. Net job creations (number of new hires less all departures) totaled 102 (including 17 within the Rubis Terminal JV).

EMPLOYEE TURNOVER IN 2020

	Hirings		Resignations		Dismissals		Departures by mutual agreement	
	2020	2019	2020	2019	2020	2019	2020	2019
Rubis SCA/Rubis Patrimoine	3	4	1	0	0	0	0	0
Rubis Énergie (retail & marketing/support & services)	530	577	109	162	85	86	50	44
TOTAL EXCLUDING THE JOINT VENTURE	533	581	110	162	85	86	50	44
Rubis Terminal JV	50	58	7	11	9	4	4	8
TOTAL INCLUDING THE JOINT VENTURE	583	639	117	173	94	90	54	52

The rate of absenteeism due to non-occupational accidents or illnesses, as well as the rate of unjustified absences, remain relatively stable at a very low level, with the exception of the Rubis Terminal JV, where a large number of employees are on leave for long-term illnesses.

ABSENTEEISM NOT RELATED TO AN OCCUPATIONAL ACCIDENT OR ILLNESS⁽¹⁾

	Absences due to accident or non-occupational illness	2020		Unjustified absence	
		2020	2019	2020	2019
Rubis SCA/Rubis Patrimoine	0.32%	0%	0%	0%	0%
Rubis Énergie (retail & marketing/support & services)	1.84%	1.83% ⁽²⁾	0.03%	0.20%	
TOTAL EXCLUDING THE JOINT VENTURE	1.83%	NA	0,03%	NA	
Rubis Terminal JV	6.00%	0.53%	0.04%	0.32%	
TOTAL INCLUDING THE JOINT VENTURE	4.20%	0.15%	0.03%	0.21%	

NB: The reporting scope for this indicator covers 90.5% of employees (see methodological note, section 5).

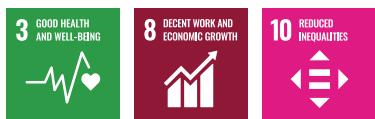
(1) Days lost as a percentage of total working days per annum.

(2) Adjusted 2019 data.

PERCENTAGE OF EMPLOYEES COVERED BY COMPANY AGREEMENTS

Fifty-two collective agreements, company agreements or unilateral decisions were signed at Rubis Énergie in 2020, covering more than 1,000 employees. At the Rubis Terminal JV, 45 collective agreements, company agreements or unilateral employer decisions were signed in 2020, covering 325 employees.

3.4 Involving employees in the Group's value creation



RISKS

Failure to involve employees in the Group's value creation could impact their commitment to work and hence the Group's performance. For this reason, Rubis seeks to compensate active contribution by employees in the Group's economic and financial performance, so that they benefit from this value creation, under its

compensation policy and/or capital increases reserved for employees.

MEASURES TAKEN AND RESULTS

Wage increases

Employees receive a fixed salary as well as additional compensation based on individual performance (variable salary, bonuses). Wages are regularly reviewed based on individual performance and changes in the cost of living. Decisions on pay are, for the most part, decentralized in each operating subsidiary.

In 2020, 51% of employees received a pay rise. The rate of employees receiving a pay rise is similar regardless of the category (non-executive, executive or senior executives), with the rate for non-executive employees being the highest (51.6%). Lastly, the proportion of female non-executives and senior executives receiving a pay rise was higher than that of men in these categories (more than 58% of female non-executives and senior executives received a pay rise, compared with 49.6% and 47.8% for male non-executives and senior executives respectively).

PERCENTAGE OF EMPLOYEES RECEIVING A PAY RISE

	2020						2019					
	Non-executives		Executives		Senior Managers		Non-executives		Executives		Senior Managers	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
By gender	49.6%	58.0%	49.1%	46.14%	47.8%	58.2%	64.5%	58%	63.4%	75.2%	50%	66.7%
By category	51.6%		48%		50.2%		62.9%		67.4%		54.1%	
TOTAL HEADCOUNT	51%						63%					

NB: The data include those of the Rubis Terminal JV. The details excluding the Rubis Terminal JV are shown in the table at the end of this section 3.

Profit-sharing and incentive agreements

Rubis Énergie and the Rubis Terminal JV have, in accordance with French law, introduced profit-sharing and incentive agreements. Rubis SCA only has an incentive agreement. In 2020, employees were able to benefit from this scheme.

Employee savings and shareholding plans

Employee shareholding is one of the pillars of the Group's compensation policy. It strengthens the sense of belonging to the Group and enables employees to share in its performance.

The Group's French subsidiaries have company savings plans. Rubis SCA has also set up a

mutual fund (Rubis Avenir) invested in Rubis shares, through which employees of the Group's French companies in which it has a stake of more than 50% (including eligible employees of the Rubis Terminal JV) can subscribe for annual capital increases. As of December 31, 2020, Rubis Avenir held 1.32% of Rubis' share capital.

In 2020, 52.82% of eligible employees took part in the issue (67.16% in 2019). The subscription period took place at the start of the first period of lockdown in France (late March-early April 2020).

Incentive plans

The purpose of long-term incentive plans (performance shares, stock options) is to acknowledge the positive contribution made by certain high-potential Group executives and

Senior Managers worldwide to the implementation of the Group's strategy and to its growth. They are a valuable tool in human resources management, allowing Rubis to attract and retain talents. The plans involve only a small portion of the capital and are subject to demanding performance conditions. It is important to note that the plans do not benefit Rubis SCA's Managing Partners.

The characteristics of these plans and their performance conditions are described in detail in chapter 6, section 6.5.

3.5 Consolidated social data – Group scope

	2020	2019	Change
Headcount			
Total headcount	4,142	3,965	+4.5%
• Rubis SCA/Rubis Patrimoine	24	22	+9.1%
• Rubis Énergie	3,669	3,510	+4.5%
• Rubis Terminal JV	449	433	+3.7%
Headcount by geographic breakdown			
• Africa	1,676	1,558	+7.6%
• Caribbean	1,321	1,311	+0.8%
• Europe excluding the Rubis Terminal JV	696	663	+5.0%
of which France*	753	751	+0.3%
• Europe – Rubis Terminal JV	449	433	+3.7%
of which France	282	273	+3.3%
Headcount by gender			
• Women	1,049	1,020	+2.8%
of which Rubis Terminal JV	80	82	-2.4%
• Men	3,093	2,945	+5.0%
of which Rubis Terminal JV	369	351	+5.1%
Headcount by age			
• <30 years	551	506	+8.9%
of which Rubis Terminal JV	56	43	+30.2%
• 30 to 39 years	1,399	1,332	+5.0%
of which Rubis Terminal JV	125	141	-11.3%
• 40 to 49 years	1,239	1,193	+3.9%
of which Rubis Terminal JV	147	143	+2.8%
• >50 years	953	934	+2.0%
of which Rubis Terminal JV	120	106	+13.2%

* Employees in France are included in the headcount of the geographical areas to which they depend (Europe for mainland France, the Caribbean for Guadeloupe, Martinique and French Guiana, and Africa for Réunion Island). The total is therefore higher than the total for Europe.

	2020	2019	Change
Headcount by category of position			
• Non-executives	3,314	3,269	+1.4%
of which Rubis Terminal JV	347	336	+3.3%
• Executives	597	488	+22.3%
of which Rubis Terminal JV	55	64	-14.1%
• Senior Managers	230	208	+10.6%
of which Rubis Terminal JV	31	33	-6.1%
New hires			
• Number of hires	583	639	-8.8%
of which Rubis Terminal JV	50	58	-13.8%
Departures			
• Resignations	117	173	-32.4%
of which Rubis Terminal JV	7	11	-36.4%
• Dismissals	94	90	+4.0%
of which Rubis Terminal JV	9	4	+125%
• Departures by mutual agreement	54	52	+3.8%
of which Rubis Terminal JV	4	8	-50%
Absenteeism			
• Due to non-occupational illness	2.06%	2.06%	-
of which Rubis Terminal JV	6.07%	4.77%	-
• Due to non-occupational accident	0.04%	0.07%	-
of which Rubis Terminal JV	0.03%	0.02%	-
• Due to occupational illness	0%	0%	-
of which Rubis Terminal JV	0%	0%	-
• Due to occupational accidents	0.09%	0.15%	-
of which Rubis Terminal JV	0.22%	0.53%	-
• Unjustified	0.03%	0.21%	-
of which Rubis Terminal JV	0.05%	0.32%	-
Health and safety at work			
• Occupational accidents with sick leave >1 day, not fatal	41	42	-2.4%
of which Rubis Terminal JV	9	12	-25%
• Fatal occupational accidents	0	1	-100%
of which Rubis Terminal JV	0	0	0%
• Occupational illness	1	3	-66.7%
of which Rubis Terminal JV	0	0	0%
• Frequency of occupational accidents per million hours worked	5.5	5.8	-5.2%
of which Rubis Terminal JV	11.9	15.6	-23.7%
Working hours			
• Full time	4,104	3,926	+4.5%
of which Rubis Terminal JV	440	420	+4.8%
• Part time	38	39	-2.6%
of which Rubis Terminal JV	9	13	-30.8%
• Of which shift work	537	369	+40.5%
of which Rubis Terminal JV	125	120	+4.2%
Training			
• Number of training hours	5,178	77,103	-33.1%
of which Rubis Terminal JV	8,694	11,909	-27.0%
• Number of employees receiving training	2,869	2,986	-3.9%
of which Rubis Terminal JV	357	355	+0.6%
Pay rise			
Percentage of total headcount	51.0%	63.0%	-
of which Rubis Terminal JV	62.0%	67.1%	-

* Employees in France are included in the headcount of the geographical areas to which they depend (Europe for mainland France, the Caribbean for Guadeloupe, Martinique and French Guiana, and Africa for Réunion Island). The total is therefore higher than the total for Europe.

	2020	2019	Change
Percentage of employees receiving a pay rise within a job category			
• Non-executives	51.6%	62.9%	-
of which Rubis Terminal JV	62.6%	67.2%	-
• Executives	48.0%	67.4%	-
of which Rubis Terminal JV	88.3%	67.2%	-
• Senior Managers	50.2%	54.1%	-
of which Rubis Terminal JV	26.7%	65.2%	-
Percentage of employees receiving a pay rise within a gender category			
• Women	55.6%	61.2%	-
of which Rubis Terminal JV	56.9%	63.8%	-
• Men	51.0%	67.8%	-
of which Rubis Terminal JV	62.0%	67.8%	-

* Employees in France are included in the headcount of the geographical areas to which they depend (Europe for mainland France, the Caribbean for Guadeloupe, Martinique and French Guiana, and Africa for Réunion Island). The total is therefore higher than the total for Europe.



4

Working responsibly and with integrity

Operating its businesses responsibly and with integrity is a key issue for Rubis in terms of fulfilling its commitments and protecting its image, its reputation and its employees. The Group is built on values that have fashioned its culture and driven its success: integrity, respect for others, professionalism and trust are all principles that the Group aims to apply across all its activities to ensure its sustainability. These internal principles, rooted in its strong corporate culture, also encourage employees to become involved in the social and economic fabric surrounding them, by adopting responsible and supportive behavior.

Due to the fact that it operates on an international level in over 40 countries in Europe, the Caribbean and Africa, the prevention of corruption is a major issue for the Group (section 4.1.1). The Group is also

endeavoring to extend its principles of responsibility to its value chain and to gradually introduce a responsible purchasing policy with the aim of common standards of exemplary actions (section 4.1.2). Lastly, the Group's

subsidiaries attach great importance to dialog with stakeholders and encouraging momentum in the regions where they operate, both in terms of the economy and employment and in terms of culture and "living together" (section 4.2).

4.1 Rubis' ethics policy

Ethics is seen as one of the Group's assets, key to its reputation and loyalty. Integrity is one of the central pillars of the Group's ethics approach (section 4.1.1), as is the Group's commitment to respecting its employees' fundamental rights (section 4.1.2).

4.1.1 FAIR PRACTICES



"Personal integrity is key to ensuring exemplary collective behavior. It is a safeguard against any wrongdoing that could be harmful to the Group, to employees, to business relations or to any other external public or private operator."

Gilles Gobin and Jacques Riou,
Managing Partners
of the Rubis Group
Extract from the Code of Ethics

RUBIS' CODE OF ETHICS

Collective and individual commitment is key to adopting ethical behaviors in line with the Group's values. To ensure that the rules of conduct are shared and respected by all, Rubis has formalized in its Code of Ethics a common framework for all subsidiaries, including its Rubis Terminal JV, which places its actions within this same framework.

This Code of Ethics (accessible to the general public on the Group's website: www.rubis.fr) lays down the values that Rubis considers fundamental:

- compliance with all applicable laws and regulations wherever the Group operates;
- fight against corruption, fraud, misappropriation of funds and money laundering;
- prevention of conflicts of interest;
- compliance with competition, confidentiality and insider trading rules, as well as with specific laws relating to war and/or embargo zones;

- respect for people, including fundamental rights and human dignity, protection of privacy, as well as the fight against discrimination and harassment;
- compliance with rules regarding health and safety conditions at work, as well as those pertaining to environmental protection;
- management of relationships with external service providers;
- requirements in terms of the reliability, transparency and auditability of accounting and financial information;
- protection of the Group's image and reputation.

In each of these fields, the Rubis Code of Ethics details the overall principles that employees must observe in performing their duties. This Code of Ethics is given to new arrivals. Subsidiaries organize training sessions to explain its contents and to answer employee questions. Rubis SCA's CSR & Compliance Department is the point of contact for subsidiaries and employees on ethics issues.



System measures

In line with its values and current legislation, in particular the law on transparency, fighting corruption in all its forms and modernizing the economy, referred to as Sapin II, Rubis is putting into practice its commitment, as outlined in its Code of Ethics, to fight against corruption in all its forms, by gradually introducing a comprehensive anti-corruption system. To date, this comprises the following measures:

- **a guide to applying the anti-corruption policy** that supplements the Code of Ethics. This guide aims to help the senior executives and employees who are most exposed to identify at-risk situations and to adopt practical preventive measures. It is currently being updated to make it more instructive and to take into account the results of corruption risk mapping;
- **third-party assessment guidelines** to help operating staff to identify third parties liable to present a risk, to perform appropriate due diligence and to deal with third parties on a case-by-case basis. These guidelines are also being updated;
- **corruption risk mapping:** this analysis was conducted at operating entity level by subsidiary Managers based on a methodological guide and meetings bringing together subsidiaries' core functions (purchasing, sales, operations, HR, finance, compliance, etc.). A one-day seminar bringing together all the Compliance Officers of the subsidiaries was organized in November 2019 to familiarize them with the mapping methodology. Hierarchization of risks resulted in an additional review in 2020. This mapping process resulted in the identification of action plans;
- **regular awareness campaigns and training in respect of ethics and anti-corruption rules** in all Group subsidiaries for employees in the most sensitive positions and, in some subsidiaries, for all employees. Remote training sessions were maintained in 2020, despite the health situation linked to the pandemic. More targeted training initiatives were held for Compliance Officers (Group Compliance Seminar) and for Group Senior Managers and Directors of Rubis Énergie subsidiaries. Lastly, a communication tool was rolled out for the third consecutive year across the Group on International Anti-

Corruption Day, celebrated on December 9 each year to reiterate the Group's commitments to fighting corruption;

- **a global whistleblowing system**, the Rubis Integrity Line, was set up in 2018 and is available in all Group entities. It allows all Group employees, as well as external and occasional employees, to issue an alert securely and confidentially via an outsourced internet platform. These reports can relate to acts of corruption or other ethical issues (environment, security, fraud, personal data, human rights, etc.) and, more generally speaking, to any situation or conduct that may be contrary to the Code of Ethics. The overall system architecture was designed to provide a means of filing these reports and processing them internally, while ensuring complete confidentiality. Rules governing the use of the Integrity Line set out the whistleblowers' rights and responsibilities so that the system can operate smoothly in a climate of trust. The Group reminds users, in particular, that all whistleblowers will be protected against any reprisals. To support the rollout of the Integrity Line, an educational kit has been distributed to the Compliance Officers, and communication actions are regularly carried out (Think Compliance newsletter, newsletters from subsidiaries, training, etc.). In 2020, the Group received eight alerts via the system, five of which related to HR issues;

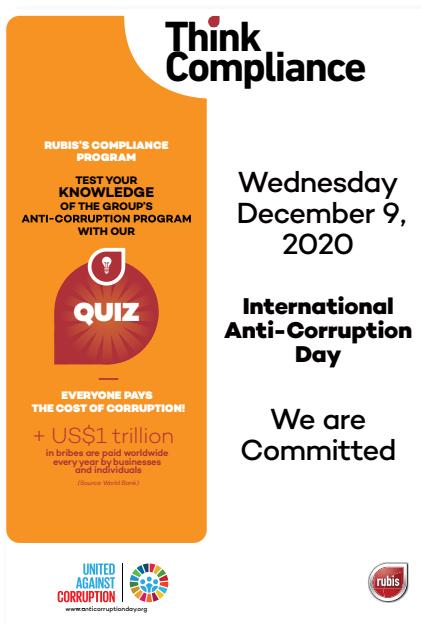
- **modification of entities' internal rules or employee handbooks**, after informing/consulting staff representative bodies where appropriate, to include specific wording stating that failure to comply with the Code of Ethics and the anti-corruption policy may lead to **disciplinary sanctions**. In 2020, 15 disciplinary sanctions (including nine in a subsidiary) were taken for fraud or non-compliance with anti-corruption rules, some of which resulted in dismissals;
- **an internal accounting control framework** (see chapter 3, section 3.2);
- **assessment of the implementation of system measures:** the internal control risk management system, details of which are given in chapter 3, section 3.2.3, incorporates checks on the application of the Group's main ethics and anti-corruption rules. In addition, each subsidiary reports annually to the Group's Head of CSR & Compliance on progress as regards program rollout. To improve the reliability of the data reported, the non-financial data collection platform is now used for this reporting.

Governance

The Group and its management bodies have prioritized the prevention of corruption. Since 2016, variable compensation for the General Management includes an ethics criterion relating to the implementation of the system across all entities. From 2021, compliance will be integrated into Rubis' multi-year CSR roadmap, currently being developed.

In 2020, 76% of the Chief Executive Officers of subsidiaries indicated they had participated in an internal action or event related to the prevention of corruption.

A specific organization has been put in place to support the roll out and monitoring of the anti-corruption program:



- the role of the Group's **Head of CSR & Compliance**, reporting to the Managing Director and Rubis' Corporate Secretary, is primarily to define Group policies and procedures in relation to ethics and compliance and to support, in conjunction with the entities, their deployment and implementation within the Group. She proposes enhancements to the program by incorporating strategic issues, best practices and new regulations and regularly reports on their work to the General Management as well as to the Risk Monitoring Committee;
- **Divisional Compliance Managers** roll out the program within their divisions and manage operational issues in conjunction, if necessary, with the Group's Head of CSR & Compliance;

- the **37 Compliance Officers**, appointed in operating entities, ensure that the anti-corruption policy is properly understood and is being applied in the field.

Tools have been provided to coordinate this compliance network and to support Compliance Officers in their work, including practical information sheets on how to deal with gifts and invitations and on managing conflicts of interest or Integrity Line training materials for employees. The "Think Compliance" newsletter was created in late 2018 to support the dissemination of compliance culture within the Group. Two editions were distributed in 2020.

The Group is committed to a continuous improvement approach and supplements its anti-corruption system in line with changes in legislation and best practices.

FIGHTING FRAUD

The main risk of internal fraud lies in the theft or misappropriation of products. The Group has therefore established strict measures to verify production volumes, including the automation of transfer stations to reduce human intervention as much as possible, inventory adjustment checks, or upgrades of control systems.

Lastly, the increase in external fraud attempts (CEO impersonation, hacking) has prompted the Group to conduct an information campaign with the aim of raising the awareness of all employees likely to be approached (accounting, financial or legal functions) in order to fight this type of fraud more effectively.

FIGHTING TAX EVASION

In 2020, the Rubis Group (excluding the Rubis Terminal JV) paid taxes of €175 million.

Group companies ensure that tax returns and payments are submitted in accordance with local regulations. They complete the tax returns required under the jurisdictions where the Group operates its businesses. Rubis has opted for tax consolidation in France since January 1, 2001 (see note 3.10 to the separate financial statements). In accordance with its legal obligations, Rubis implemented its country by country reporting, breaking down its profits, taxes and activities by tax jurisdiction and prepared its documentation on transfer pricing between Group companies (Transfer Pricing Documentation – Master File).

The Group does not have any subsidiaries that are not underpinned by economic activities (mainly local commercial operations). In particular, the Group's presence, via Rubis Énergie, in the Caribbean and the Channel Islands relates to the petroleum products distribution business; Rubis supplies these islands with the energy sources they need to operate and, for example, manages the largest distribution network of automotive fuel in the Caribbean Islands and Bermuda and distributes 100,000 m³ of petroleum products a year in the Channel Islands.

RESPECT FOR HUMAN RIGHTS



Above all, respecting human rights is about promoting a responsible employer model that protects the fundamental rights of all Group employees, in all the countries where the Group has a presence. In addition to its legal obligations, Rubis advocates respect for individuals as a management principle and prohibits harassment and discrimination. These values are enshrined in the Code of Ethics put in place in 2015 and distributed to employees.

As a result, the Group also ensures that its human resources policy complies, in all countries where it operates, with the principles relating to human rights at work set out in the International Labour Organization's fundamental conventions, in relation to:

- freedom of association and collective bargaining;
- elimination of discrimination in respect of employment and occupation;
- elimination of forced or compulsory labor;
- abolition of child labor.



In 2020, the Group's CSR & Compliance Department, in conjunction with Rubis Énergie's operational management, conducted an analysis of modern slavery risks in its value chain in order to ensure the existence of adequate preventive measures.

Preventing the risk of forced labor in the shipping business is a major focus. A crew management manual drawn up by the Rubis subsidiary in charge of managing wholly owned vessels sets out the standards to be respected in terms of crew recruitment and working conditions, in line with the principles of the ILO Maritime Labour Convention, which include the rejection of forced labor. Heightened vigilance is exercised with regard to crew recruitment agencies. Contracts with these agencies include specific clauses relating to the obligation to comply with international standards, and in particular the ILO Maritime Labour Convention. Annual audits are carried out on these recruitment agencies. For chartered vessels, the services of a leading vetting company are used. Compliance with the Maritime Labour Convention is included in the pre-approval criteria for each vessel.

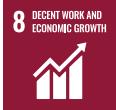
As regards the working conditions of gas station managers, who are not Group employees, an initial assessment has been carried out on two subsidiaries with gas station networks in two countries that are particularly exposed, Madagascar and Haiti. No cases of forced or child labor were identified by the commercial inspectors, who regularly inspect gas stations, sometimes unannounced. An ethics clause whereby the gas station operator undertakes to respect Rubis' ethics rules, including compliance with applicable labor laws, the prohibition of forced or child labor, and compliance with employee health and safety rules, is included in certain contracts and must be systematically included when renewing or signing new contracts.

The Group's whistleblowing line, Rubis Integrity Line, which has been rolled out across all Group entities, is available not only to Rubis employees but also to external and temporary workers, and enables them to report non-compliance with the rules, in strict confidentiality (see the "Fighting corruption" section on the previous page). The rollout for external employees, including the employees of gas station managers, is to be strengthened.

In addition, the Group ensures that health and safety protection systems for all those involved are set up in subsidiaries (see section 2.3.2.1).



4.1.2 REQUIREMENTS FOR SUBCONTRACTORS AND SUPPLIERS



The main suppliers of Rubis' subsidiaries are equipment suppliers and service providers, mainly in logistics (transport, operations).

RESPONSIBLE PURCHASING POLICY

The Code of Ethics stipulates that employees have a task of oversight, and that it is therefore their responsibility to ensure that third parties properly apply the Group's standards when they work on its sites. If required, they must conduct awareness or training actions and, in the event where the ethical rules are violated, advise their managers.

Moreover, the Code of Ethics states that the Group's subsidiaries must require the external service providers with which they work (suppliers, subcontractors, industrial or commercial partners) to comply with internal standards related notably to safety, environmental protection and respect for individuals.

Any breach of the Group's ethical standards must be communicated to the supervisor and/or the Management of the subsidiary or facility as quickly as possible.

Lastly, to avoid conflicts of interest, the Code of Ethics specifies that an employee must not (i) acquire a significant interest in a supplier, or in a company or group to which a relative or family of the supplier belongs and with which Rubis has conflicting interests, or (ii) accept any gifts or hospitality not in accordance with the Group's rules on the subject. These rules are detailed in dedicated practical sheets.

MEASURES FOR INCURRING EXPENSES AND CONTROL

The provision of services and supplies used on Rubis Terminal's industrial sites, is governed by the Group's social and environmental policy (see section 2.1).

Rubis' subsidiaries factor health, safety and environmental issues into the process of selecting solutions from their suppliers, when such companies work on their facilities. They favor those that reduce energy consumption and the generation of waste without compromising safety. This is the case in the

choice of heating by heat pump in newly constructed buildings for the Rubis Terminal JV.

As a result, the Rubis Terminal JV set itself the target of having all orders fulfilled under terms containing a CSR criterion by 2020: all joint venture service providers working with personnel on its industrial sites were selected using HSE criteria as a minimum. Rubis Énergie, which does not have a centralized purchasing department, is considering setting up a target as part of the definition of the Group's CSR roadmap.

Contracts stipulate that suppliers must comply with the applicable Labor law, including the fight against illegal employment and the respect of working hours.

Third-party assessment guidelines also provide for ethical risk assessment in relation to their main trading partners, including suppliers and service providers.

The Group ensures that its suppliers, which generally operate nationwide or internationally, are certified whenever possible, and that they meet the stringent regulations liable to be imposed on them (transportation of hazardous materials, manufacturing of pressurized equipment, etc.).

4.2 Commitment to regional development

NFIS

Committed towards local populations, Rubis' subsidiaries value dialog with stakeholders and the promotion of the dynamics of the regions where they operate, as much at the economic and employment levels as in the area of living together. The Group also engages in an active and targeted policy of community investment and social engagement.

4.2.1 CLOSE RELATIONSHIPS WITH STAKEHOLDERS



The Group's stakeholders consist of employees and their representatives (union representatives, Health, Safety and Working Conditions Committee (CHSCT), etc.), shareholders, national and local governmental bodies (DREALs, DRIEE, etc.), regulatory agencies, trade unions, associations and other private agencies working on social and environmental issues, customers and suppliers, as well as communities living near subsidiaries' facilities.

The Group also consistently considers the impacts of their facilities and activities on residents' lives. Indeed, this is a requirement for Seveso sites, resulting in the signing of technological risk prevention plans (PPRT) drawn up with local authorities and relevant associations (see section 2.3, which details the industrial safety measures implemented).

Measures have been taken in favor of residents living near industrial sites, aimed notably at avoiding or lessening the nuisances associated with truck traffic, through the purchase or leasing of land to create parking stations for

tank trucks waiting to be filled, or the creation of a truck booking system for loading on certain sites.

When the activity conducted locally requires it, site Managers also have regular contact with all government stakeholders at the local, regional and national levels for the enforcement of regulations and for operating permits:

- in France (Rubis Énergie and the Rubis Terminal JV); DREAL (Regional Directorates of Environment, Planning and Housing), DRIEE Île-de-France (Regional and Interdepartmental Directorate of Environment and Energy), CLIC (Local Information and Consultation Committees), CSS (Site Monitoring Committee), local government, prefectures, SDIS (Fire and Rescue Departments), customs;
- in the Netherlands, Belgium and Turkey (Rubis Terminal JV); with agencies responsible for buildings or the verification of regulatory compliance, including the safety and security of facilities, compliance with environmental standards and compliance with customs regulations.

The subsidiaries also take an active part in regional campaigns on major industrial hazards

What is a PPRT?

Introduced by the law of July 30, 2003, on the prevention of technological and natural risks and on compensation for damage and the implementing decree of September 7, 2005, the purpose of technological risk prevention plans (PPRT) is to regulate more closely future urban development around high-threshold Seveso sites.

The PPRT is a document drawn up by the French government. It maps exposure to risk around any given facility, taking into account the nature and intensity of the technological risks and the preventive measures implemented.

4.2.2 ECONOMIC AND SOCIAL INVOLVEMENT IN REGIONAL COMMUNITIES



Rubis' subsidiaries are involved in the economic and social life of the communities within which they operate.

Their actions are reflected in their contribution to local employment: more than 98% of the Group's employees are hired locally. In addition, the sites most often favor business relationships with local suppliers (over 50%).

Within the support & services activity (Rubis Énergie), the SARA refinery also contributes significantly to the strength of the local job market: the number of direct and indirect jobs is estimated at 700 across the three French overseas departments (Martinique, Guadeloupe and French Guiana).

In the retail & marketing activity (Rubis Énergie), the network of small and medium-sized facilities (gas stations, small depots) has a significant impact on employment, as the Group operates 1,015 gas stations, most of which are run by independent managers. The number of jobs (managers, fuel attendants, security guards)

to inform local populations about operations carried out on its sites, the products stored and safety issues. Some site Managers have accordingly visited schools to raise public awareness about such risks. Others have organized tours of the industrial facilities for young people, reporters or elected officials.

generated by these stations' activities has been estimated at more than 4,000 (i.e. a low average of around four full-time jobs per station). This estimate was made on the basis of ongoing reporting to better identify our contribution to the creation of indirect jobs. It will be gradually refined.

This is the case in the storage activity (Rubis Terminal JV), where terminals work primarily with local service providers, which are familiar with the various facilities and their developments. This means that the promotion of local employment helps optimize maintenance and routine upkeep of sites by contractors.

In addition to direct impacts in terms of hiring, the Group's facilities are a key driver of the local economy, insofar as the storage, retail & marketing, and support & services activities satisfy strategic requirements such as the storage of products used in industrial processes, the supply and transportation of bitumen to improve the road network and the provision of fuel, etc.

The operations of the Rubis Terminal JV's depots are part of the logistics chain in the fields of chemical products, petrochemicals, agrifoods and liquid fertilizers, serving industries located nearby. Their presence and adaptability are therefore essential for the development of

regional industries. For example, the French subsidiary of the Rubis Terminal JV serves the entire Lyon and Grenoble chemical valley.

Lastly, this role in regional development is also reflected in the subsidiaries' involvement in community life in the areas where the Group operates. Subsidiary and site Managers maintain close ties with local communities, and the law on technological risk prevention plans (PPRT) has promoted further dialog and even closer relations.

By way of example, the Rubis Terminal JV teams are in close contact with the ports with which concessions have been signed (Rotterdam,

Antwerp, Rouen, Strasbourg, Dunkirk and Brest), and site Managers are encouraged to take on responsibilities within these port organizations. In general, terminals located in industrial areas are actively involved in the work of local associations, with a view to maintaining economic activity in the area.

More broadly, the subsidiaries' involvement in communities in regional areas also results in active participation in efforts supporting, promoting or preserving the cultural heritage and the volunteer sector. Commitment of this type is in addition to the Group's sponsorship activities.

4.2.3 THE GROUP'S COMMUNITY INVESTMENT AND SOCIAL ENGAGEMENT ACTIVITIES IN 2020



As an international group, Rubis has undertaken to become involved in each country in which it operates as an economic, social and cultural player.

As a responsible company, Rubis has an international social engagement policy through:

- the Group's community investment: committing to associations promoting access to education and health in each of the Group's host countries;
- the Rubis Mécénat endowment fund: promoting contemporary artistic creation and access to culture.

In 2020, Rubis SCA allocated **€1,270,000** to the Rubis Social Engagement Department, of which €370,000 went to its community investment (education/health) and €900,000 to its cultural fund, Rubis Mécénat.

Rubis SCA has also set up an emergency fund of **€1 million** to assist its foreign subsidiaries in the fight against Covid-19 and to support medical research in France.

In 2020, Rubis SCA allocated more than €2 million to initiatives in favor of education, health and culture in the Group's 41 host countries.

→ Hanavao project developed by Rubis Mécénat and Vitogaz Madagascar in Antananarivo, Madagascar, since 2018.

→ The Group's commitment to the fight against Covid-19

In response to the global health crisis in 2020, Rubis, a responsible and committed group, set up an emergency fund of €500,000 to support its international subsidiaries in the fight against Covid-19. In France, the Group also made a donation of €500,000 to the Paris public

hospital system (AP-HP) and the Liryc University Hospital research institute. The emergency fund was created with the aim of encouraging each subsidiary to continue the solidarity actions carried out locally with associations, hospitals and other actors to help combat the health

crisis. Numerous initiatives were taken, including commitments to the medical sector, local communities and the most disadvantaged people, a commitment that is still ongoing in many countries.

Key figures – Emergency fund

OVER **75** ACTIONS CARRIED OUT BY

21 SUBSIDIARIES IN NEARLY

30 COUNTRIES

OVER
€1.65M
INVESTED IN TOTAL BY THE GROUP
AND ITS SUBSIDIARIES OF WHICH

APPROXIMATELY **€650,000**
INVESTED BY THE GROUP'S SUBSIDIARIES
FOR SOLIDARITY ACTIONS RELATED TO THE HEALTH
CRISIS

€1M INVESTED BY RUBIS SCA
TO MATCH THE DONATIONS OF ITS SUBSIDIARIES
AND SUPPORT TWO MEDICAL RESEARCH
INITIATIVES IN FRANCE

THE AMOUNTS AWARDED TO THE EMERGENCY FUND BREAK DOWN AS FOLLOWS:

- **53% sanitary aid**
(healthcare facilities and caregivers)
- **27% solidarity aid**
(associations, nursing homes, youth centers, shops, etc.)
- **10% educational aid**
(schools and access to digital education)
- **10% food aid**
(food banks and soup kitchens)

INITIATIVES CARRIED OUT WITH THE EMERGENCY FUND IN EUROPE

In Europe, 47% of the initiatives carried out consist of health aid, 40% solidarity aid and 13% food aid.

Vitogaz France has set up a solidarity program with a donation to *Bouge ton Coq*, an association that aims to help small businesses, self-employed people and local producers hit hard by the crisis. Vito Corse, Rubis Energia Portugal and Rubis Channel Islands have set up fuel vouchers for the most disadvantaged people and caregivers, and Vitogaz España has donated touch-screen tablets to a nursing home. Vitogaz Switzerland provided food aid through a donation to the Bienné soup kitchen.

Rubis' resolute commitment to health and research

Rubis has supported the medical sector through a major donation to the Paris Public Hospital System Research Foundation (AP-HP) to provide support for medical staff and research into the fight against the coronavirus, as well as to the Liryc University Hospital research institute in Bordeaux and more specifically to work on the effects of the virus on heart infections.



INITIATIVES CARRIED OUT WITH THE EMERGENCY FUND IN THE CARIBBEAN

In the Caribbean, 47% of the initiatives carried out consist of health aid, 29% solidarity aid and 6% food aid.

Within the Caribbean subsidiaries, numerous solidarity and health initiatives were carried out in partnership with local associations and health establishments. Fuel vouchers were also distributed by many subsidiaries: to healthcare personnel for Rubis Antilles Guyane and SARA, and to the most underprivileged for Rubis Bahamas and Rubis Energy Bermuda. In Jamaica, solidarity aid was directed at local communities, with the distribution of soap to underprivileged communities in East Kingston.



Rubis Eastern Caribbean supports distance learning

Rubis Eastern Caribbean has focused on educational assistance, more specifically access to distance learning through donations of tablets, computers and internet credit to the most impoverished students in St Lucia, Grenada and Saint-Vincent, Guyana, Dominica, Suriname and Barbados.



INITIATIVES CARRIED OUT WITH THE EMERGENCY FUND IN AFRICA

In Africa, 64% of the initiatives carried out consist of health aid, 20% solidarity aid and 16% food aid.

In Djibouti and Morocco, subsidiaries helped support the medical sector through donations of fuel and propane to healthcare personnel and facilities. In Madagascar, Galana and Vitogaz donated fuel to the Antananarivo Fire Department and gas cylinders to prepare meals

for the city's homeless. In South Africa and Botswana, Easigas donated LPG to nearly 25 associations working with the most disadvantaged populations. Aid in the form of donations of healthcare equipment was provided by the SRPP in Réunion Island and by

Eres Togo. In Madagascar, Galana was able to provide hand sanitizer dispensers to users of inter-regional public transport in the city of Antananarivo.

Work for local communities in Nigeria and Kenya

Special attention was paid to local communities in Kenya and Nigeria. Rubis Energy Kenya has set up a partnership with SHOFCO, enabling the installation of mobile hand washing stations in six underprivileged communities in Nairobi, reaching more than 600,000 people since March 2020. Ringardas Nigeria took part in the Colors on Walls project to raise awareness of good sanitary practices among students at a local secondary school through a talk by a healthcare professional and the creation of a mural on a wall of their school.



Colors on Walls workshop organized with Ringardas Nigeria.

© Artbillz

→ Community investment by Rubis and its subsidiaries: commitments for education and health

Commitments to education and health, adaptability to each country according to the needs of local populations

In response to the Group's desire to be fully involved in the regions where it operates and to contribute to their development, Rubis, in conjunction with each of the Group's subsidiaries, supports projects of charitable associations working in the areas of education and health.

As well as offering financial support, Group employees participate in the work of the local non-profits, getting involved in sponsorship activities, raising money or taking part in local community events.

Keen to act in all of the Group's countries, Rubis extended its support to three new regions in 2020: Morocco, Switzerland and Kenya.

Graines de Bitume, an NGO promoting the social reintegration of street youth in Antananarivo, Madagascar. Supported by Vitogaz Madagascar and Rubis SCA since 2015.



© Graines de Bitume

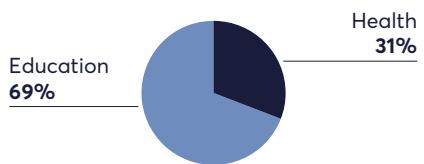
Key figures – Community investment

30
ASSOCIATIONS SUPPORTED
IN MORE THAN

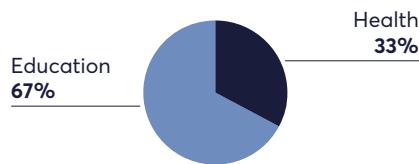
20
REGIONS

OVER
300
EMPLOYEES INVOLVED

OVER
20,000
BENEFICIARIES

COMMUNITY INVESTMENT IN EUROPE

In France, Rubis SCA is committed to long-term support for four associations working in health and education, including École à l'Hôpital and Surf Insertion. Rubis Énergie and Vitogaz France also participate in these actions through the call for associative projects intended for the subsidiaries' employees, the first edition of which took place in 2019 and will be repeated in 2021. The Group's European subsidiaries also support local associations in Spain, Portugal, Switzerland and Corsica.

COMMUNITY INVESTMENT IN AFRICA

In Africa, Rubis and its subsidiaries are particularly committed to associations seeking to encourage training and education, responding to a local need for the reintegration and professionalization of young people. In this way, Galana and Vitogaz in Madagascar and Easigas Botswana support associations and schools that provide schooling for children in local communities, while ASCA Nigeria is involved in the rehabilitation of schools. In Kenya, the Comoros and Senegal, special attention is paid to health and access to healthcare for all.

⇒ Rubis Mécénat: Rubis Group endowment fund for committed artistic and social projects

Since 2011, Rubis Mécénat, the Rubis Group cultural fund, has promoted artistic creativity in all Group countries. The fund develops long-term artistic and social initiatives through educational programs on the visual arts and design with young adults from disadvantaged

communities in some Group countries. Parallel to this, it supports artists in France and abroad by commissioning works for specific locations and for the Group's industrial site, in association with cultural institutions. For each commission, Rubis Mécénat helps with the production of

Key figures of the endowment fund – 2011–2020

3 permanent educational, artistic and social programs

led by Rubis Mécénat in South Africa, Jamaica and Madagascar with the Group's subsidiaries in the aim of reintegrating and professionalizing young adults from disadvantaged local communities through artistic practice

Over 150 young adults

(aged 15-30) supported in its educational programs

Over 60 scholarships

awarded to young beneficiaries in South Africa, Jamaica and Madagascar to allow them to access tertiary studies in the field of art and to support them in their professional future

Over 100 renowned international artists

invited to participate in these programs and to conduct workshops with their beneficiaries

Over 20 cultural events

organized locally and internationally to give visibility to the program beneficiaries (exhibitions, festivals, residencies, conferences, etc.)

Support for beneficiaries

in their professional development and provision of a network of local and international professionals

18 artworks

commissioned from emerging and mid-career French and international artists in collaboration with cultural institutions and industrial sites of the Rubis Group

19 books published

on Rubis Mécénat projects and artists supported by the endowment fund

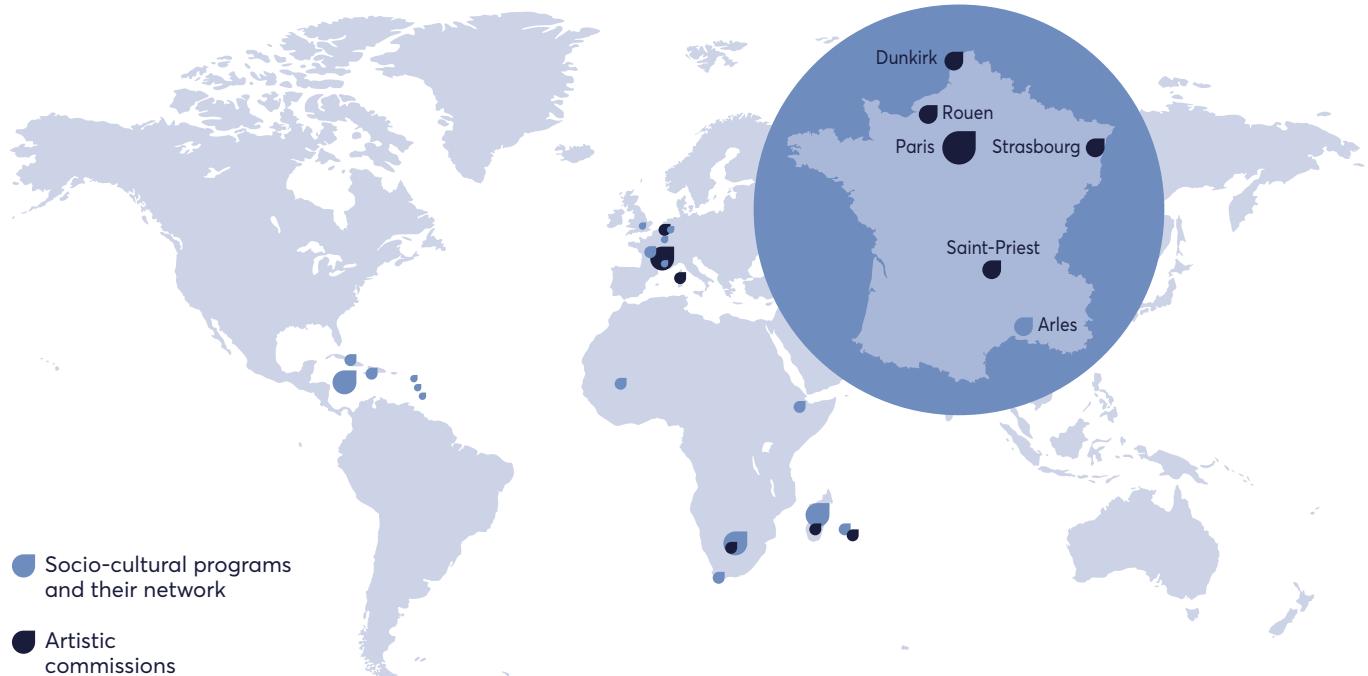
1 video series

of artist portraits produced by Rubis Mécénat

Over 100 artworks

acquired from artists supported by the fund and exhibited within the Group and its subsidiaries

OUR ACTIONS THROUGHOUT THE WORLD



Installation by the artist Tania Mouraud for the Rubis Terminal Dunkirk site, Dunkirk, 2019-2022.
With FRAC Grand Large - Hauts-de-France for the GIGANTISME triennial.

© Maxime Dufour

EXCEPTIONAL MEASURES TAKEN BY RUBIS MÉCÉNAT IN RESPONSE TO THE HEALTH CRISIS IN 2020



During the global health crisis, Rubis Mécénat has set up various support measures as part of its socio-cultural programs in South Africa, Jamaica and Madagascar. Schools and cultural institutions have closed their doors in all three countries, forcing us to suspend our face-to-face art classes and workshops.

The young artists in training went "home" with what they needed to get through the period of lockdown, not only safety and hygiene instructions, but also assignments to be done from home. Each week, our local teams continued to work with the program beneficiaries from a distance, with art projects

to be completed at home, allowing them to keep in touch. Basic aid was gradually established, with the Group's subsidiaries, in the local communities to help the young beneficiaries and their families protect themselves against the crisis.

At the same time, the exhibitions, international exchanges and artistic commissions scheduled for 2020 were postponed until 2021. Rubis Mécénat has chosen to extend the installation "BONES" by artist Tania Mouraud on a Rubis Terminal bulk tank in the port of Dunkirk and to maintain the annual commission given to young artists from the Beaux-Arts de Paris.

2020 in figures

Training and weekly workshops

continued in South Africa, Jamaica and Madagascar, in both face-to-face and distance formats

Some 50 young people

benefited from these socio-cultural programs

16 young artists

from these programs received scholarships to access tertiary art programs

© Jobulani Dhamini



Of Soul and Joy photography workshop, Thokoza, South Africa, 2020.

© Camille Chedda



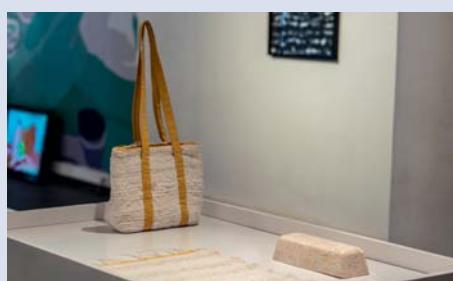
Filmmaking workshop with the InPulse project, Kingston, Jamaica, 2020.

© Alexander Murphy

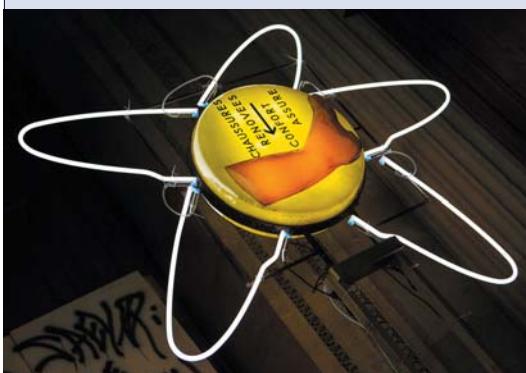


ART(ist) #9 Camille Chedda, courtesy Rubis Mécénat, 2020.

© Heneisoa Rofalia



Exhibition of the Nda Hanavao project at the French Institute of Madagascar, Antananarivo, 2020.



© Sarah Jacques

Installation by the artist Prosper Legault for the St. Eustache church, Paris, 2020, with the Beaux-Arts de Paris.



© Cyprien Clément-Delmas

"Daleside" series, South Africa, 2015-2020, commissioned from the photographers Cyprien Clément-Delmas and Lindokuhle Sobekwa.

2 artistic commissions

carried out in France

2 books

published

4 episodes of the ART(ist) series

made on artists supported by the fund

4.5

Methodological note

NFIS

This section contains a methodological note and a cross-reference table designed to facilitate understanding of the CSR information. Accordingly, it has been decided to present the CSR reporting scope and methods for reporting CSR information and the key definitions contained in the internal standards for reporting employee and environmental information. These publications will enable the reader to have a more precise understanding of the field of application and the relevance of each piece of information.

5.1 CSR scope

As of 2020, the rules relating to the entry and exit dates of an entity are defined as follows:

- any acquisition of an entity (external to the Group) made during a given year is included in the CSR reporting scope as of January 1 of the subsequent year. This rule allows for better integration of HR processes, safety standards and Group commitments;
- unless otherwise indicated, CSR data for an entity sold or liquidated during the fiscal year is excluded from CSR reporting when it is removed from the financial scope.

5.1.1 ENVIRONMENTAL DATA

The reporting scope for environmental information corresponds to the Group's financial scope, unless expressly stated otherwise. Controlled companies are fully consolidated, with the exception of data relating to the *Bilan Carbone®* (see below).

Environmental data for the Rubis Terminal JV, which is jointly controlled by Rubis SCA and its partner and accounted for by the equity method, are presented at 100% and in accordance with the percentage of capital held by Rubis SCA (55%).

The exact scope of environmental data reporting may vary according to the

environmental indicators, depending on their relevance and the accounting methods applied.

Environmental data is published by activity. Figures are published for the activities with the most significant environmental impacts (support & services activities at Rubis Énergie, as well as the activities of the Rubis Terminal JV).

The CO₂ emissions of the Group's activities and the CO₂ emissions related to the use by customers of products sold for final use have been evaluated and are published for all the entities in the financial scope, with the exception of Rubis SCA/Rubis Patrimoine, due to its immaterial impact (24 employees, no operating activity). These data are proportionally consolidated.

5.1.2 SOCIAL DATA

Unless otherwise stated, the reporting scope for social information corresponds to the Group's financial scope. Controlled companies are fully consolidated.

The social data of the Rubis Terminal JV, jointly controlled by Rubis SCA and its partner and accounted for by the equity method, are presented at the rate of 100%.

The information is presented separately for Rubis SCA/Rubis Patrimoine, Rubis Énergie

(retail & marketing and support & services activities) and for the Rubis Terminal JV and/or by region.

The exact scope of social data reporting may vary according to the social indicators, depending on their relevance and the accounting methods applied

For the Rubis Énergie subsidiaries Rubis Energy Kenya, Gulf Energy Holdings Ltd, Rubis Energy Ethiopia, Rubis Energy Rwanda, Rubis Energy Uganda and Rubis Energy Zambia, data relating to occupational accidents and absenteeism have been excluded. Work is underway to make these more reliable and to integrate them into the reporting scope. The reporting scope for these indicators accordingly covers 90.5% of the headcount.

5.1.3 COMMUNITY/ETHICAL DATA

The reporting scope for community information corresponds to the Group's financial scope. The applicable reporting method is proportional consolidation.

5.2 Data reporting methods

The production of CSR information is carried out jointly between the subsidiaries and the parent company. It is subject to systematic internal audits.

For several years, the Group has been running a process to identify and map significant environmental risks. The information used to identify, manage and monitor these risks is described in chapters 3 and 4 of this Universal Registration Document.

5.2.1 COMPARABILITY AND RELIABILITY OF INFORMATION

Reporting protocols have been designed to ensure the comparability of results between Group entities.

However, environmental performance is only comparable at the level of a given activity.

As the strength of the Group's business has resulted in significant external growth, the CSR reporting scope also changes on a regular basis, and therefore does not allow for true comparability of data across several years in the absence of ratios.

In partnership with the Management of the subsidiaries concerned, a set of reporting standards for environmental and employee-related information was drawn up. These standards provide a precise definition for each data item mentioned in the information reporting protocols, with the aim of reducing the risk of differences in interpretation of terminology.

5.2.2 CONTROL MEASURES

The data collected are subject to consistency checks at the local level and then by the functional departments of Rubis Énergie or the Rubis Terminal JV and by Rubis SCA's CSR & Compliance Department. Consistency between the financial scope and the social data reporting

scope is ensured by Rubis SCA's CSR & Compliance Department.

5.2.3 CHANGE OF METHODOLOGY

Unless otherwise provided, methodology cannot be changed after the start of the information reporting process within Group entities. Changes of methodology are prepared and/or overseen by Rubis SCA's CSR & Compliance Department after consultation with Rubis Énergie and the Rubis Terminal JV. They take into consideration, where applicable, observations made by stakeholders on the relevance and quality of the definitions contained in the framework.

5.2.4 METHODOLOGICAL LIMITATIONS

It is important to note that the indicators may have methodological limitations due to:

- the absence of harmonization of national laws, and in particular the particularities of the labor laws of certain countries;
- the heterogeneity of the data managed in the Group's subsidiaries;
- changes in definition that may affect their comparability;
- practical methods of collecting data;
- the availability of source data as of the reporting date.

Some indicators should be interpreted with caution, particularly the averages, since they are global data that require a more detailed analysis at the level of the geographical areas, countries and professions concerned.

5.2.5 DATA REPORTING TOOLS

With the exceptions mentioned below, the data are reported by the operating entities *via* the reporting software implemented by the Group in 2020.

ENVIRONMENTAL DATA

As the various Group activities have specific environmental impact (see section 2.1), the data calculation methods may vary according to the activity. The definitions are, however, standardized at the level of each division, within "standards for reporting environmental data" that has been integrated into the Group's CSR data reporting software.

Rubis Énergie's data are reported by the entities in the reporting software, with the exception of data from SARA (refinery), which is the subject of a specific report issued by its HSE teams, and data relating to the number of Seveso sites transmitted on a consolidated basis by headquarters.

Data from entities within the scope of the Rubis Terminal JV are reported on a consolidated basis by the Operations Department of the Rubis Terminal JV for inclusion in the Group's reporting software.

SOCIAL DATA

For all entities, the reporting protocols dealing with social data include similar information based on the standardized definitions set out in the "standards for reporting social data" that has been integrated into the Group's CSR data reporting software.

COMMUNITY/ETHICS DATA

Community/ethics data are reported *via* the reporting software, based on standardized definitions applicable to all entities and partly produced by Rubis SCA (Group ethics policy). With regard to charitable and sponsorship initiatives, as well as dialog with stakeholders and commitment to local areas, the information collected may come from public communications by subsidiaries and/or a community information reporting protocol at Rubis Terminal.

5.3 Definitions

Terms	Definitions
1) Environmental information	
Bilan Carbone®	See definition of "Greenhouse gases (emissions)".
Volatile organic compounds (VOC)	<p>Rubis Énergie Consolidated VOC emissions are those reported in respect of the year (with a one-year lag) on all French sites subject to a reporting requirement under the regulations in force. In the refining activity, measurements of VOC emissions are the subject of a biennial sniffing campaign conducted by an accredited independent body.</p> <p>Rubis Terminal JV Consolidated VOC emissions are those reported in respect of the fiscal year (with a one-year lag) on all French sites and on the Antwerp, Rotterdam and Dörtyol (Turkey) sites.</p>
Energy consumption	<p>There is no imperative legal definition in this regard.</p> <p>Rubis Énergie The Rubis Énergie distribution activities are for the most part not energy-intense. They therefore do not require that an overall measuring system be set up at division level. In the refining activity, the refinery uses part of the crude oil stored to produce energy (electricity and steam). An internal database monitors the site's real-time power generation and consumption.</p> <p>Rubis Terminal JV The data are the sum of the quantities of automotive or heating fuels or electricity purchased, converted into GJ, with the exception of fuel used by administrative staff (headquarters and site management) for transportation.</p>
Hazardous waste	<p>Rubis Énergie Most distribution activities do not produce hazardous waste. They are not as such required to demonstrate the establishment of an overall measuring system at divisional level. In the refining activity, waste amounts to the values declared during the year (time lag of one year).</p> <p>Rubis Terminal JV The amounts of waste are those reported in respect of the year (with a one-year lag) on all French sites and on the Antwerp, Rotterdam and Dörtyol (Turkey) sites.</p>
Sulfur dioxide (SO₂)	SO ₂ emissions are monitored in the Rubis Énergie refining activity. Such emissions are evaluated through a calculation file by the refinery's Production Technical Office. The flow of SO ₂ is in turn calculated based on the fuel source (based on the reconciled materials balance) and sulfur content of the fuels analyzed by the refinery's laboratory. The SO ₂ concentration is deduced on the basis of the gas volume calculated using the net calorific value (NCV) of each fuel. The calculation is checked annually by an accredited independent body.
Water used	<p>This is standing water (e.g. reservoirs and lakes) or running water (e.g. rivers) above ground, sea water, rainwater, underground water and water from the distribution network used in the activities of the Group entity. Discharged water is abstracted water, plus some rainwater.</p> <p>Rubis Énergie Most Rubis Énergie distribution operations do not require recurrent use of large quantities of water in industrial processes. In the refining activity, water consumption is measured on the basis of meter readings. The volume of water discharged corresponds to the value recorded by the meter at the exit of wastewater treatment.</p> <p>Rubis Terminal JV The amounts of water abstracted or discharged are those reported in respect of the year (with a one-year lag) on all French sites and on the Antwerp, Rotterdam and Dörtyol (Turkey) sites.</p>
Greenhouse gases (emissions)	Only carbon dioxide (CO ₂) is assessed, as Group activities do not generally involve other greenhouse gases (Annex II of Directive 2003/87/EC). The CO ₂ emissions led to a Bilan Carbone® audit for which the scope is detailed in the "scope 1", "scope 2" and "scope 3" definitions.
Suspended solids	<p>These are particles suspended in water, the nature of which depends on the activities carried out on the polluted site.</p> <p>Rubis Énergie Rubis Énergie's regular activities generate little specific water pollution. In the refining activity, suspended solids are analyzed and evaluated by the laboratory of the refinery, then audited by a qualified independent body.</p> <p>Rubis Terminal JV Given the very broad scope of particles likely to come under the definition of suspended solids, Rubis Terminal retains only the compounds most representative of pollution that may be produced by its main activities. Data for the French sites are the only values reported to authorities; in other cases the values are those established for Group reporting.</p>

Terms	Definitions
Nitrogen oxides (NO_x)	<p>Rubis Énergie To the best of our knowledge, Rubis Énergie's retail & marketing activities do not produce any NO_x. Therefore, an overall measuring system does not need to be set up at division level.</p> <p>In the refining activity, NO_x activities are evaluated through a calculation file by the refinery's Production Technical Office. This is an estimate based on the emission factor of each fuel and the operating time of the DeNO_x combustion turbines. The calculation is audited annually by a qualified independent body.</p> <p>Rubis Terminal JV NO_x is calculated based on consumption of fuel over the fiscal year, excluding electricity. The fuel used by administrative staff (headquarters and site management) when traveling is not taken into account. Concentrations of NO_x in fumes are considered in the calculation as being equal to the highest permitted level of emissions or, in the absence of an upper limit, 150, 200, 300 or 550 mg/Nm³ for boilers, depending on the fuel used, or 2 g/kWh for engines, in the absence of representative measurements.</p>
Industrial site	<p>Rubis Énergie The following are considered to be industrial sites: the refinery; a storage site (depot) for liquefied gases, petroleum products, bitumen with a storage capacity > 50 tonnes of liquefied gas and/or 500 m³ of petroleum products/bitumen; a liquefied gas cylinder filling plant with a storage capacity > 50 tonnes.</p> <p>Rubis Terminal JV Storage sites for fuels, chemical products, bitumen, food products and liquid fertilizers.</p>
Scope 1	Direct emissions from fixed and mobile facilities within the organizational scope, i.e. emissions from sources held or controlled by the organization, such as combustion generated by own industrial facilities or trucks, industrial processes, etc.
Scope 2	Indirect emissions from the generation of electricity, heat or steam purchased for the organization's activities.
Scope 3	Other emissions indirectly caused by the organization's activities that are not accounted for under scope 2 but are linked to the entire value chain such as the purchase of raw materials, services or other products, employee travel, upstream and downstream transportation of merchandise, management of waste generated by the organization's activities, use and end of life of products and services sold, capitalization of goods and production equipment, etc. The following items are included in scope 3 of Rubis' Bilan Carbone®: purchases of goods and services, fixed assets, upstream energy, upstream and downstream transportation of goods, waste generated, use of products sold. For purchases of goods and services for investments, the Rubis Terminal JV has counted the annual depreciation of this value in 2020 and not the values purchased.
2) Social information	
Occupational accident	An accident affecting an employee of a Group entity, where a medical certificate or investigative findings establish that the accident was directly caused by the employee's work at the entity concerned, and which leads to labor disruption (total or partial). Note: <ul style="list-style-type: none"> • for the Group's entities operating in France, the information includes employees' commuting accidents occurring off-site, in accordance with applicable law; • for the Group's entities operating outside France, the inclusion or exclusion of employees' commuting accidents depends on local laws.
Job categories	To enable global harmonization of reporting, employees were distinguished as follows: Non-executives: non-executive and non-senior executives employees. Executives: employees: <ul style="list-style-type: none"> • with managerial duties and responsibilities, without being part of the General Management or a member of the Management Committee, or being a site Manager; or • with the status of <i>cadre</i> (executive) under French law. Senior executives: senior executives are executives belonging to the General Management or members of the Rubis Énergie or Rubis Terminal Management Committee, Directors of subsidiaries and site Managers and the executives that report directly to them.
Management Committee	A Management Committee is a Committee composed of the main Directors or Managers of a Group entity, meeting regularly to make strategic decisions and monitor the entity's results.
Apprenticeship contract or occupational training contract	A contract between a person following an academic training course (at university or in a training center) and a Group entity, in principle, for a fixed term of six months or more (except where there is an exception provided for in the applicable legislation), entitling them to call themselves an employee of the signatory company.
Unilateral decision	A decision taken unilaterally by the Management of the Group entity concerned, after discussion with the employee representatives, if applicable.
Number of days worked per year	The total number of working days per year, which is used as the basis for the calculation of absenteeism rates, results from the conversion of the average number of hours worked each day, and may vary slightly from one subsidiary to another, taking into account applicable laws and the nature of the activities carried out locally.
Number of hours worked per year	The number of hours worked per year may be calculated on the basis of a daily average established under prevailing law.
Departure by mutual agreement	The departure of an employee of a Group entity (including those on trial periods) as a result of an amicable agreement between the two parties that was not imposed by one of the parties on the other. Accordingly, departures by mutual agreement are not considered as dismissals or resignations by the applicable legislation.

Terms	Definitions
Employees	<p>This category includes:</p> <ul style="list-style-type: none"> full-time or part-time contracts, whether or not the work is done in shifts; in countries where this legislation applies: apprenticeship contracts and vocational training contracts. <p>This category does not include:</p> <ul style="list-style-type: none"> internship contracts; external service providers working for Group entities that have not signed an employment contract with the entity concerned; temporary staff who are the employees of an external provider (temporary staffing company) notwithstanding the fact that they work on the site of a Group entity. <p>Expatriate employees or seconded employees as well as employees involved in intra-group mobility should be accounted for in the entity in which they effectively and usually work.</p>
Absenteeism	Percentage of days of absence (absences due to non-occupational illness or accidents, absence due to occupational illness or occupational accidents, unjustified absences) in relation to the total number of days worked per year.

5.4 Cross-reference table

The information contained in this document was compiled in response to the provisions of European Directive 2014/95/EU on the disclosure of social and environmental information transposed in Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

The indicators presented have been treated, and information provided, in view of their relevance to the Group's businesses.

Topics	Chapter or section
Business model	1.2
Overview of main non-financial risks relating to the Company's activity	4.1.2.2
Description of policies and results	
• Environment (general policy, pollution, circular economy, safety)	4.2
• Social (employment, equal treatment, work organization, training, health and safety, social dialog)	4.3
Respect for human rights	4.4.1.1
Fighting corruption	4.4.1.1
Fighting tax evasion	4.4.1.1
Climate change, use of goods and services	4.2.2.3
Societal commitments	
• Sustainable development	4.4.2
• Circular economy	4.2.2.4
• Food waste	Not included
• Fighting food insecurity	Not included
• Respect for animal welfare	Not included
• Responsible, fair and sustainable food	Not included
• Collective agreements and impacts	4.3.3.2
• Fighting against discrimination and promoting diversity	4.3.1
• Measures to support disabled people	4.3.1.4
Specific information (Article L. 225-102-2 of the French Commercial Code)	
• Technological accident risk prevention policy implemented by the Company	3.1.2.1 and 4.2.3
• Ability of the Company to cover its civil liability in respect of property and persons due to the operation of such facilities	3.3.1.2
• Means provided by the Company to manage the compensation of victims in the event of a technological accident involving its liability	3.3.1.2
Methodological note	4.5
Report of the independent third party on the information presented in the NFIS	4.6

Given the nature of its activities, Rubis does not believe that these topics constitute a material risk and that there is any need to expand on them in this document

4.6

Report of the independent third party on the consolidated Non-Financial Information Statement included in the management report

To the Shareholders,

In our capacity as independent third party, accredited by Cofrac under number 3-1058 (scope of accreditation available at www.cofrac.fr), and member of network of the Mazars, one of the Company's Statutory Auditors, we hereby report to you on the consolidated Non-Financial Information Statement for the year ended December 31, 2020 (hereinafter the "Statement"), included in the management report pursuant to the legal and regulatory provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

THE COMPANY'S RESPONSIBILITY

The General Management is responsible for preparing the Statement in compliance with the legal and regulatory provisions, including a presentation of the business model, a description of the principal non-financial risks, a presentation of the policies implemented considering those risks, and the outcomes of said policies, including key performance indicators.

The Statement has been prepared in accordance with the Company's procedures (hereinafter the "Guidelines"), the main elements of which are presented in the Statement (or on request from the Company's headquarters).

INDEPENDENCE AND QUALITY CONTROL

Our independence is defined by the requirements of Article L. 822-11-3 of the French Commercial Code and the French Code of Ethics (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements and French professional guidance.

RESPONSIBILITY OF THE INDEPENDENT THIRD PARTY

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
- the fairness of the information provided in accordance with Article R. 225-105 No. 3 of I and II of the French Commercial Code, i.e. the results, including key performance indicators, and the measures implemented considering the principal risks (hereinafter the "Information").

However, it is not our responsibility to comment on the Company's compliance with other applicable legal and regulatory requirements, in particular concerning the vigilance plan and anti-corruption and tax evasion legislation nor on the compliance of products and services with the applicable regulations.

NATURE AND SCOPE OF OUR WORK

Our work described below was carried out in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code, the professional doctrine of the National Institute of Statutory Auditors relating to this intervention and the international standard ISAE 3000⁽¹⁾:

- we obtained an understanding of all the consolidated entities' activities and the description of the principal risks;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- we verified that the Statement includes each category of social and environmental information set out in Article L. 225-102-1 III as well as information regarding compliance with anti-corruption and tax evasion legislation;
- we verified that the Statement provides the information required under Article R. 225-105 II of the French Commercial Code, where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under Article L. 225-102-1 III, paragraph 2;
- we verified that the Statement presents the business model and a description of principal risks associated with the entity's activity all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the results thereof, including key performance indicators associated to the principal risks;
- we referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the principal risks as well as the consistency of the results, including the key performance indicators used, with respect to the principal risks and the policies presented, and
 - corroborate the qualitative information (actions and results) that we considered the most important presented in the Appendix. Concerning risks of climate change, our work was carried out on the consolidating entity, for the others risks, our work was carried out on the consolidating entity and on a selection of entities⁽²⁾;
- we verified that the Statement covers the scope of consolidation, i.e. all the consolidated entities in accordance with Article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;
- we obtained an understanding of internal control and risk management procedures the entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;
- for the key performance indicators and other quantitative results that we considered to be the most important, presented in the Appendix, we implemented:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,
 - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities and covers between 22% and 100% of the consolidated data selected for these tests;
- we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

We believe that the work carried out, based on our professional judgement, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

MEANS AND RESOURCES

(1) ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information.

(2) Rubis Énergie/Vitogaz Switzerland - social and ethical information; Rubis Énergie/SRPP - social and ethical information; Rubis Énergie/SARA - social, environmental and ethical information; Rubis Energy Kenya - social and ethical information; Rubis Terminal JV/Rotterdam - social, environmental and ethical information; Rubis Terminal JV/Rouen - environmental and ethical information.

Our work was carried out by a team of five people between December 2020 and April 2021 and took a total of six weeks.

We conducted a dozen interviews with people responsible for preparing the Statement, representing in particular the CSR & Compliance Department.

CONCLUSION

Based on the procedures performed, nothing has come to our attention that causes us to believe that the consolidated Non-Financial Information Statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

COMMENTS

Without calling into question the conclusion expressed above and in accordance with the provisions of Article A. 225-3 of the French Commercial Code, we make the following comment:

- the hazardous waste and the consolidated VOC emissions of the Rubis Terminal JV are published with a one-year lag: the published values correspond to the fiscal year 2019, for all the French sites, Antwerp, Rotterdam and by Dörtyol (Turkey).

Paris-La Défense, April 22, 2021

Independent third party,

Mazars SAS

Edwige Rey

CSR and Sustainable Development Partner

APPENDIX: INFORMATION CONSIDERED TO BE THE MOST IMPORTANT

QUALITATIVE INFORMATION (ACTIONS AND RESULTS) ON THE MAIN RISKS

- Water and Soil Pollution
- Air pollution
- Climate change
- Use of resources
- Operational safety
- Personal safety

- Diversity and equal opportunity
- Skills development

QUANTITATIVE INDICATORS INCLUDING KEY PERFORMANCE INDICATORS

- Total workforce at the end of the period, breakdown by gender
- Absenteeism
- Number of training hours, including security-related training

- Occupational accident frequency rate
- Number of occupational illnesses
- Energy consumption
- VOC emissions
- CO₂ emissions of industrial activities
- CO₂ emissions of products sold (centrally)
- Implementation of the anti-corruption program

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INFORMATION DESIGN



THE WILL TO UNDERTAKE,
THE CORPORATE COMMITMENT