

**ONE
PLANET.
10 BILLION
TO FEED.**



MÉRIEUX NUTRISCIENCES CORPORATE SUSTAINABILITY BROCHURE 2023

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WHO WE ARE



Mérieux NutriSciences remains deeply committed to **“Better Food. Better Health. Better World.”** These simple yet profound words encapsulate the essence of our purpose as an organization and shine a spotlight on our unwavering commitment to making a positive impact on society and the environment.

As we face the monumental challenge of feeding an expected world population of 10 billion people by 2050, we recognize the urgency of needing to do so sustainably for our one and only planet. The delicate balance between food production and environmental preservation underscores the interconnectedness of our mission pillars, emphasizing the critical need for action to make food systems more sustainable.

Reflecting on the history of our family-owned group and its hands-on commitment to public health, Mérieux NutriSciences has always prioritized action over rhetoric. In early 2023, we outlined a series of ESG commitments grounded in our 3 core pillars of Better Food, Better Health, Better World, which are inherently relevant to our purpose, business activities, and the industry we serve. Throughout the year, and in all countries where we operate, our teams diligently put our ESG commitments into practice, notably through initiatives aimed at reducing our carbon footprint and fostering diversity, ethics and inclusion. While there is still a long way to go, it is through efforts like these that we walk the talk and start to do our part in cultivating a more sustainable future.

As we navigate the complexities of an ever-evolving world, let us remain steadfast in our ESG commitments. Together, we have the power to shape a brighter tomorrow for generations to come.

Nicolas Cartier

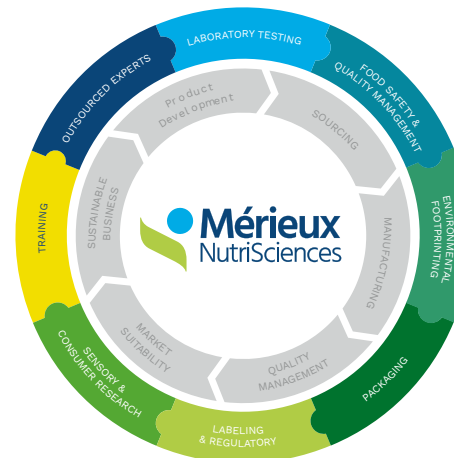
CEO Mérieux NutriSciences

BETTER FOOD. BETTER HEALTH. BETTER WORLD.

MÉRIEUX NUTRISCIENCES IN FIGURES



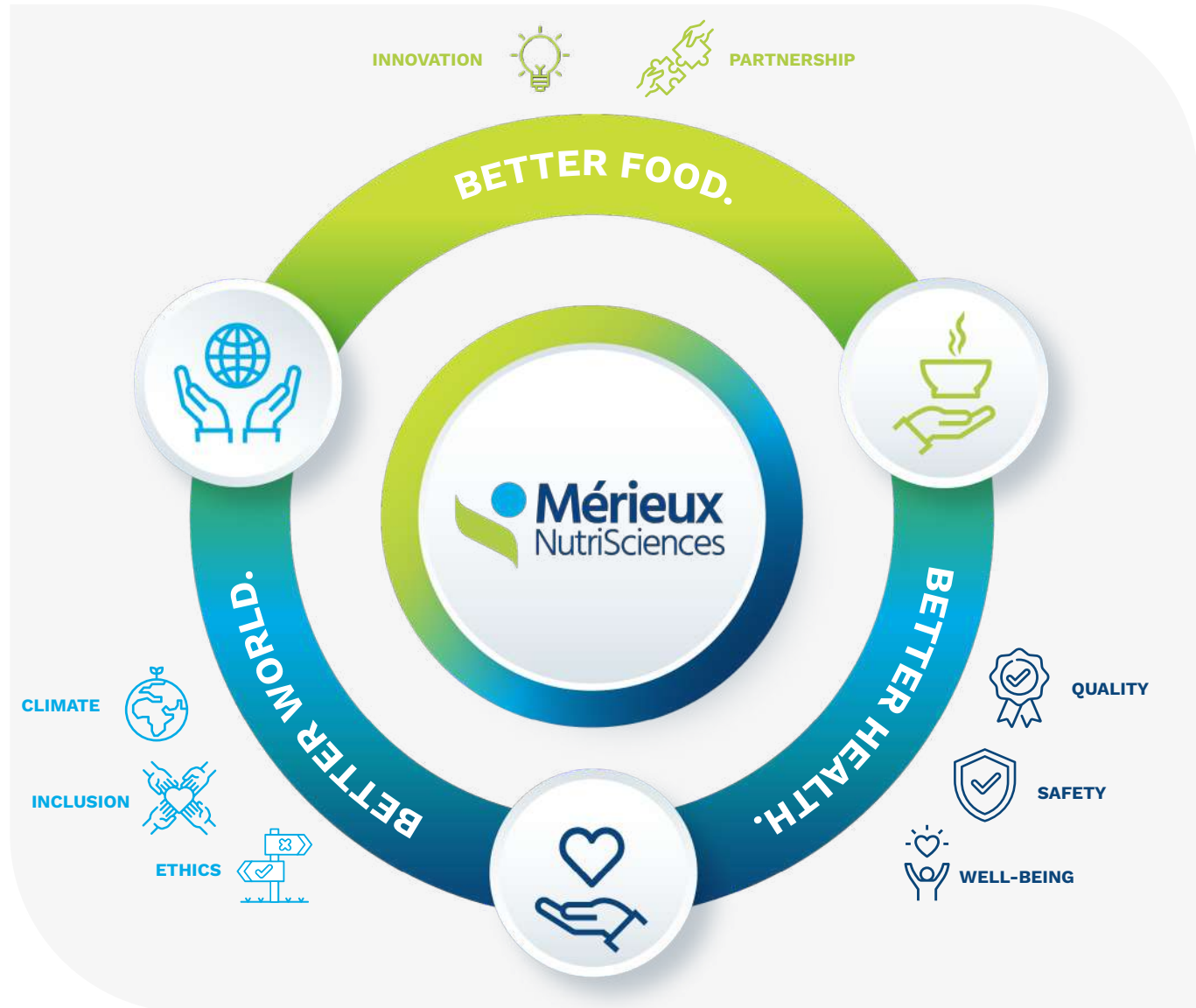
OUR SOLUTIONS & SERVICES (360°)



By partnering with Mérieux NutriSciences' **food** experts and leveraging our testing capabilities **worldwide**, our customers access **customizable high-quality** solutions to help achieve their food safety, quality, and sustainability goals across the value chain.

OUR ESG COMMITMENTS

(Launched in January 2023)



BETTER FOOD, BETTER HEALTH & BETTER WORLD COMMITMENTS





BETTER FOOD
COMMITMENT

INNOVATION

Innovation is at the heart of our DNA. In 2022, we launched an innovation acceleration program to respond more effectively to our customers' requirements and strengthen our commitment to Environmental, Social and Governance (ESG) principles through innovation. By fostering collaboration within our teams and engaging with external partners, we have crafted a customer-focused innovation pipeline.



This pipeline is currently nurturing multiple projects on a range of critical topics for the food industry, all designed to beneficially impact the health of humans and the planet.

Jennifer Marquet

Executive Vice President Europe

OUR COMMITMENT

We develop our expertise and provide innovative science-based solutions to accelerate the transition towards more sustainable food products, with no compromise on safety and quality.



OUR PROGRESS AGAINST OUR COMMITMENTS

Commitment/Target 2025

Enlarged expert teams and impactful innovations

FY23

See illustrations below

AMONG OUR KEY 2023 INITIATIVES

ENVIRONMENTAL FOOTPRINTING

In 2023, we accelerated our developments on environmental footprinting for the agri-food sector by integrating Blonk company. Now, we count a network of **60 LCA** (Life Cycle Assessments) **experts and data specialists** spread out in **EMEA** and the **USA**.



Blonk
A Mérieux NutriSciences Company



ENVIRONMENTAL CONTAMINANTS:

Detection and mitigation strategies on PFAS (Per- and Polyfluoroalkyl Substances)

Known as "eternal chemicals", the prevalence of PFAS contamination in the environment raises significant concerns among consumers, scientists and regulators.

To help tackle this environmental issue, we strongly invested in **new capabilities**:

- We can now **test** PFAS in water for human use, process water, wastewater, groundwater, but also packaging and food.
- We offer specific **training** on PFAS and **mitigation** strategies as part of our risk assessment programs.

PARTNERSHIP FOR SUSTAINABLE PACKAGING DEVELOPMENT

Our packaging specialists, with strong food contact expertise, help food companies choose packaging options aligned with their sustainability goals while ensuring food product safety & integrity. In 2023, we extended our capabilities to **paper packaging recyclability testing**. Among methods used:

- CEPI (Europe)
- UNI 11743:2019 (Italy)



We also invested in new expertise for verification of packaging "**Declaration of Compliance**".



BETTER FOOD
COMMITMENT

PARTNERSHIP

We, as a company, want to act as a responsible actor of the food system. Moreover, we want to partner with our stakeholders to collectively drive the transition towards more sustainable food systems. As an international corporation interacting with multiple players of the food chain, we have a significant role to play by sharing our mission and values with our entire ecosystem and driving positive changes for society.

From in-house initiatives to external coalitions of action, there are always good reasons to sit together and join forces as long as it is truly motivated by a long-term vision.



We will continue to engage in transparent dialogue within the food ecosystem to build strategies from soil to plate and plate to soil and ensure sustainable nutrition of our communities and future generations.

Anne-Elodie Gennetier

Sustainability & Marketing Director

OUR COMMITMENT

We partner with multiple stakeholders within the global food ecosystem to collectively promote and develop sustainable food systems.



OUR PROGRESS AGAINST OUR COMMITMENTS

Commitment/Target 2025

Increased contribution to meaningful external initiatives

FY23

See illustrations below

AMONG OUR KEY 2023 INITIATIVES

PARTNERSHIP FOR NOVEL FOODS FROM ALTERNATIVE PROTEIN SOURCES

Feeding 10 billion people by 2050 requires new way to produce food and new protein sources. We partner with different communities to help assess and develop sustainable solutions:

- In 2023, in partnership with **AOAC organization** in the USA, we launched a thought leadership group on Novel foods to assess the need for harmonized and validated methods for these cutting-edge products.
- Since 2017, we have partnered with **Global Food Institute (GFI)** in Israel to accelerate alternative protein research and innovation in Israeli foodtech. In particular, we are the expert authority on regulatory issues.

PARTNERSHIP FOR TRANSPARENT & RELIABLE ECO-LABELLING

Through our **Blonk** team, we participate in the **European Sustainable Food Coalition** organized by Inoqo and Eaternity on the topic of sustainability food labelling. The first meeting took place on 23 November 2023 on Green Claims Directive, Sustainable Food Labeling Framework, EU Product Environmental Footprint (PEF) and related topics with representatives from the European Commission at the Directorate-General for Agriculture and Rural Development (DG Agri). We also partner with Foundation Earth and other international food companies to develop and test a specific eco-labelling scheme.



Mock-up Images: Foundation Earth

PARTNERSHIP FOR SUSTAINABLE PACKAGING DEVELOPMENT



We partner with **TERRA ISARA** association and a set of food companies on FABio-Nanocap project with the goal of developing biodegradable packaging film containing antimicrobial microcapsules made of natural essential oils. We bring, in particular, our packaging biodegradability capabilities.





BETTER HEALTH
COMMITMENT

QUALITY

At Mérieux NutriSciences, we place utmost importance on ensuring quality in everything we do. **Quality standards are a fundamental aspect of our business operations.** Given that a significant portion of our activities revolve around safeguarding the health of end consumers, it is imperative that our results are consistently dependable.

To uphold these standards, we have implemented a comprehensive quality management system across all our laboratories. Our system not only adheres to the ISO 17025 standard but also surpasses its requirements. This demonstrates our commitment to going above and beyond to deliver excellence.

The performance of our organization is highly regarded by our customers, who place their trust in us. We take pride in the exceptional accuracy of our tests, which serves as a testament to the consistent reliability of our services.



Jean-Baptiste Gay

Senior Vice President Quality & Operations

OUR COMMITMENT

We guarantee globally consistent quality standards to protect consumer health and ensure best-in-class services to our customers.



OUR PROGRESS AGAINST OUR COMMITMENTS

Commitments/Targets 2025	FY23
Maintain 100% of sites with: <ul style="list-style-type: none">• ISO 17025 accreditation for lab testing activities• ISO 17065 and ISO 17021 for global certification auditing services	100%
Maintain 100% of labs having passed at least one impartial audit every two years, in accordance with Mérieux NutriSciences' unique ONE Global Quality System requirements	95.5%

AMONG OUR KEY 2023 INITIATIVES

LABORATORY INTEGRATIONS INTO OUR QUALITY SYSTEM

Every new acquisition is integrated into the Mérieux NutriSciences Quality System.

- Currently, **9 laboratories** are in the process of integration across **China, Spain, Italy, Chile, and the USA.**
- In the previous year, 4 laboratories achieved successful integration.



LIMS TRACEABILITY ENHANCEMENT FRAMEWORK



We are implementing enhancements and harmonization to our Laboratory Information Management System (LIMS) to bolster traceability. This initiative not only elevates traceability and mitigates errors but also offers other benefits, including:

- A substantial decrease in paper usage within the laboratories.
- A reduction in the workload of laboratory personnel.

QUALITY SYSTEM OVERHAUL COMPLETED

An 18-month project to streamline our global quality documents has been completed.

- **15% reduction** in the number of documents has been achieved.
- **20% reduction** in the size of the overall documents.





BETTER HEALTH
COMMITMENT

SAFETY

This section of our ESG report provides an overview of our Occupational Health and Safety (OHS) policies and practices. We believe that OHS is an ongoing process that requires continuous improvement and adaptation to changing circumstances. Therefore, we are committed to maintaining a robust safety system that incorporates best practices and performance measurement.

We believe that a strong safety culture is critical to achieving our strategic objectives, and we are committed to ensuring that all of our employees have the knowledge, training, and resources necessary to perform their work safely and efficiently.



Through our OHS initiatives, we aim to create a workplace that is free from accidents and injuries, and where everyone can thrive and contribute to our collective success.

Jean-Baptiste Gay

Senior Vice President Quality & Operations

OUR COMMITMENT

We provide the safest possible working environment for our employees.



OUR PROGRESS AGAINST OUR COMMITMENTS

Commitment/Target 2025

-20% reduction in Lost Time Injury Frequency Rate (LTIFR)

FY23

-25%

AMONG OUR KEY 2023 INITIATIVES

SIGNIFICANT REDUCTION IN WORKPLACE INJURIES IN COLOMBIA

An impressive reduction in lost-time injuries was achieved, decreasing **from 23 to 7 incidents**, marking a **69.5%** improvement. This success can be attributed to the implementation of robust measures, including:

- Enhanced training and discussions focused on safety.
- Rigorous inspections of motorcycles utilized for sampling.
- Improved monitoring of Personal Protective Equipment (PPE) usage and adherence to safety protocols in the laboratory.
- Increased frequency of safety audits.



A 72% REDUCTION IN LOST TIME INJURIES IN THE USA

In the USA, there has been a significant 72% reduction in lost time injuries, decreasing from **25 to 8 instances**. This achievement can be attributed to several proactive measures, including:

- Conducting safety audits with increased frequency.
- Incorporating safety discussions and reviews into every lab director's meeting.
- Facilitating the sharing of information and corrective actions from all TFI (Frequency rate of accidents with and without work stoppage) through safety bulletins.

MEA-ASPAC SAFETY INITIATIVE

An in-depth evaluation of safety indicators and practices was conducted with the participation of all country managers throughout the region. This collaborative session facilitated the exchange of exemplary safety practices across our network, including:

- Enhanced safety training for new employees.
- Increased frequency of safety audits.
- Improved documentation and thorough investigation of each TF1 incident.
- Designation of dedicated safety officers and the establishment of safety committees.
- Strengthened communication with all employees regarding safety and safety requirements.





BETTER HEALTH
COMMITMENT

WELL-BEING

At Mériex NutriSciences, we take a holistic approach to life balance, rather than focusing solely on work-life balance. We are convinced that work is a fundamental part of a person's life, capable of contributing to personal fulfillment.

We deeply believe that individuals consistently perform at their best when they are given the opportunity to express their uniqueness, when they feel cared of, and when their professional life fits harmoniously into their overall life. That is why we are committed to creating a working environment that truly nurtures their well-being.



Our company culture is built upon five core principles: Life Balance, Authentic Relationships, Empowerment, Collaboration, and Entrepreneurship. These principles are the heart of our day-to-day decisions, actions and ways of collaborating.

Violette Dechelette

VP HR & Communication

OUR COMMITMENT

We listen to all of our employees and implement actions in all of our sites to improve their well-being and quality of life at work.



OUR PROGRESS AGAINST OUR COMMITMENTS

Commitments/Targets 2025	FY23
One employees' engagement survey per year evaluating well-being and life balance with: <ul style="list-style-type: none"> >70% response rate Commitment to continuously aiming to improve our eNPS 	78% response rate +3 pts for eNPS
100% of our sites having implemented at least one initiative to improve the well-being and/or life balance of our employees	Achieved

AMONG OUR KEY 2023 INITIATIVES



NEXT-DAY SAMPLE SETUP IN THE USA

The laboratory collaborated closely with clients to collect samples and meticulously complete all necessary login procedures. Subsequently, these samples were securely stored until the following morning. This process enabled:

- An earlier run time for diagnostics.
- More consistent scheduling and earlier departure times for our staff.
- Enhanced punctuality in delivering results to our clients.

TEAM COHESION IN TURKEY

An engaging experience to embrace our company culture as a team!

- A collaborative fresco of hands, painted as an individual and collective commitment to embody our **5 company cultural principles**.
- A convivial garden party for all employees, fostering camaraderie and connection.



HEALTH AND WELLNESS PLAN IN GERMANY

Additional advantages (beyond profit sharing) inspired by employee feedback include:

- Access to a mental health support platform.
- Discounted membership for Wellpass gym.
- Comprehensive social protection schemes and benefits.
- Meal vouchers for everyone.



BETTER WORLD
COMMITMENT

CLIMATE

Climate change represents one of the most significant challenges for any company and also stands as a critical point of attention for all our stakeholders. Committed to reducing our carbon footprint, we have systematically encouraged all our regions to initiate local projects aimed at decreasing our emissions through the establishment of an internal network of advocates.

Over the past two years, we have successfully onboarded all our countries into our program, witnessing early positive outcomes as our carbon intensity begins to decline.

Climate considerations are now embedded in the trajectory of our purchasing development roadmap, enhancing data collection, involving our suppliers, and reevaluating our sourcing strategies across the entire value chain.



We are optimistic about reaching our first milestones in 2025 and remain dedicated to advancing the subsequent phases of our decarbonization strategy.

Julien Jarrier

Global Purchasing & Sustainable Environment

OUR COMMITMENT

We contribute to the Climate Change race by joining the 1.5°C trajectory and achieving 50% reduction of our carbon footprint by 2033.



OUR PROGRESS AGAINST OUR COMMITMENTS

Commitments/Targets 2025

FY23

-15% of carbon footprint scope 1&2

-5% YTD in intensity

Increase scope 3 coverage (waste, purchased goods, employee commuting, company logistics)

>50% coverage

AMONG OUR KEY 2023 INITIATIVES



SOLAR PANELS IN ITALY

We deployed solar panels in our main Italian sites in Resana. This initiative encompasses both roof and ground-mounted installations, covering an area of **5 000 square meters**. We anticipate generating up to **1 000 MWh** of energy. This project is a significant step towards our sustainability goals, aiming for a **15 to 20%** reduction in CO2 emissions.

OPTIMIZING ENERGY IN NORTH AMERICA

Enhancements through LED Upgrades, Boiler Adjustments, and Refrigeration Improvements:

- Achieved a reduction of **3 500 tons** in CO2 emissions.
- Investment of **\$194 000 USD**.
- Carbon emissions decreased by **4.4%**.

BRAZIL'S BIOETHANOL INITIATIVE

Transitioning our vehicle fleet to bioethanol

- Achieved an **83%** conversion rate.
- Resulted in a reduction of **200 tons of CO2** equivalent emissions.





BETTER WORLD
COMMITMENT

INCLUSION

At Mérieux NutriSciences, we make a promise to our employees: **“Let’s build our dream company together”**.

Guided by this vision, we embrace systemic approaches that empower our team members to speak out, share their needs and vulnerabilities, champion their ideas, offer constructive feedback.

We are committed to creating a space where everyone feels comfortable being their authentic selves, showcasing their unique talents to enhance opportunities, and gaining insights from diverse cultural interactions. These practices are fundamental to nurturing our company culture fostering an inclusive environment and contributing significantly to our collective success.



Violette Dechelette

VP HR & Communication

OUR COMMITMENT

We care about diversity & inclusion and act to ensure equal rights and opportunities to all.



OUR PROGRESS AGAINST OUR COMMITMENTS

Commitments/Targets 2025	FY23
>45% women at CEO-1 to CEO-3 level	45%
Implement actions in favor of equal pay for women and men while applying a global & recognized job evaluation methodology	-25% gender paygap vs FY22

AMONG OUR KEY 2023 INITIATIVES



INITIATIVE IN BRAZIL TO ENHANCE INCLUSION: CONVIVER PROGRAM

A team of 11 employee volunteers has been formed, dedicated to addressing inclusion matters. They focus on promoting **diversity, equity, and inclusion (DEI)** awareness, and introducing innovative ideas and perspectives on topics such as LGBTQIAP+, ethnic minorities, and disabilities.

OPERATIONAL PREPARATION FOR JOB IN FRANCE

This training and integration program aims to offer people without formal qualifications a pathway to becoming qualified laboratory technicians. The program is structured to provide comprehensive training and practical experience, ensuring that participants are job-ready at the end of the program.

Key Features:

- Developed in collaboration with the French public unemployment agency, this program underscores a commitment to enhancing employability and addressing workforce needs.
- A selective process identified ten candidates who demonstrated motivation and potential, assessed through a role-playing evaluation.

By the end of this program, participants will have gained not only technical expertise but also a valuable opportunity to advance their careers in the scientific field.



LEVEL UP PROGRAM IN THE USA

Program designed to provide equal growth opportunities:

- Every employee is encouraged to complete their professional profile.
- Individual assessment conducted with HR to identify strengths, areas for improvement, and readiness for advancement for all staff members.
- Tailored development plans created for each individual.
- Over 120 employees benefited from internal mobility opportunities in 2023.





BETTER WORLD
COMMITMENT

ETHICS

Conducting business ethically and in compliance with all regulations is imperative for Mérieux NutriSciences and a fundamental principle that guides our actions. In today's world, where transparency and societal impact are receiving increased scrutiny, we take great pride in consistently developing an ambitious Ethics and Compliance Program year after year.

This program, supported by our Code of Conduct and Compliance Policies, ensures all employees and partners embody these principles in daily operations and interactions. Updated in 2021, our Code of Conduct encapsulates our legacy and dedication to public health, food safety, quality and sustainability, as well as integrity within our organization.



This program is sponsored by the Executive Committee, with the full support of our managers, as well as the active involvement of all our employees.

François d'Hautefeuille

VP Legal Affairs
General Counsel & Chief Compliance Officer

OUR COMMITMENT

We are all committed to the highest Ethics & Compliance standards.



OUR PROGRESS AGAINST OUR COMMITMENTS

Commitment/Target 2025

FY23

≥95% of our +8000 employees having completed our global Ethics & Compliance Training Program

90%

AMONG OUR KEY 2023 INITIATIVES

THIRD PARTY CONTROL SYSTEM

Under the mandates of the Sapin 2 anti-corruption legislation and as outlined in our **Group's Third Party Control Policy**, all Mérieux NutriSciences entities are required to declare third parties with which they intend to enter into business relations. To facilitate this, a dedicated portal has been implemented, first in **Colombia, Turkey, China** and **Spain**, and is in the process of being rolled out across all entities.

IDENTIFICATION OF A GLOBAL WHISTLEBLOWING SYSTEM

We have identified and validated an external **anonymous hotline solution**, which is now in the process of being implemented throughout our Group. This system:

- Can be accessed by both internal and external parties.
- Enables the confidential and anonymous reporting of ethical concerns by whistleblowers.
- Guarantees the protection of whistleblowers.

Robust governance has been defined to ensure prompt and impartial handling of ethical concerns submitted by a whistleblower on the hotline.



GDPR AUDIT



Institut Mérieux, alongside an independent auditor, conducted a thorough **global audit to assess our adherence to the General Data Protection Regulation (GDPR)** and evaluate the impact and efficacy of the Personal Data Champions network. This network plays a crucial role by acting as key local advisors, informing Mérieux NutriSciences employees about data protection measures, implementing and overseeing personal data registers, and sharing best practices and internal data protection policies. The audit revealed strong GDPR compliance and underscored the significance and effectiveness of the Personal Data Champions network.

OUR CORPORATE SUSTAINABILITY

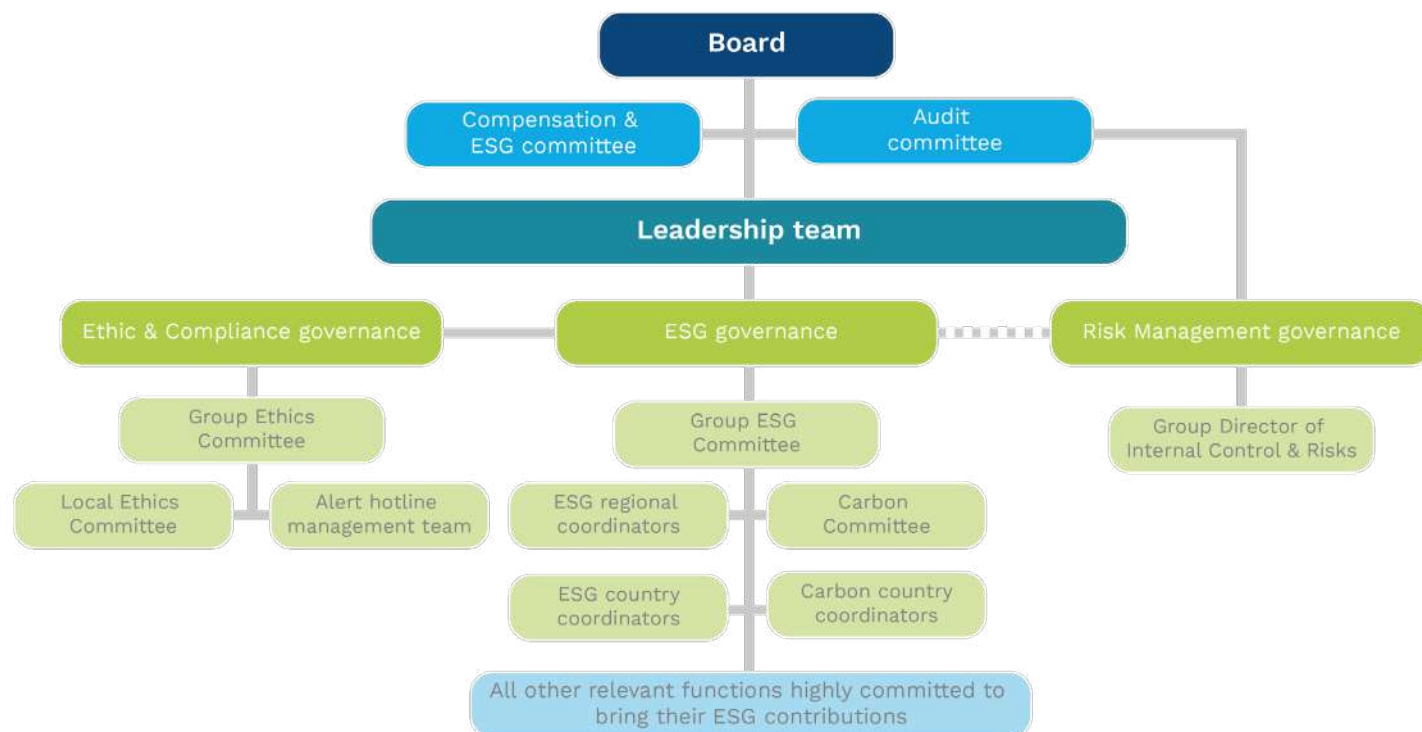


OUR CORPORATE SUSTAINABILITY GOVERNANCE

Sustainability lies at the core of Mérieux NutriSciences' vision, mission and business roadmap, reflecting our steadfast dedication to “do business every day in a way that will contribute to a more sustainable world”. Nicolas Cartier, CEO of Mérieux NutriSciences, is the ESG sponsor, and the topic is embraced across all the organization. At global level, specific teams oversee the main priority initiatives, and at regional and national level, ESG coordinators are involved in implementing positive changes that have an impact within the entities.

Our governance provides a good level of autonomy to each location of the group to move forward with concrete actions, while ensuring that everyone within the organization is moving in the same direction.

Complementing and supporting our governance, a virtual community has been established on our MXNS Connect intranet platform, facilitating ESG coordinators to exchange best practices, share examples, and address challenges collaboratively.



“Group Ethics Committee” meets twice a year or in ad’hoc mode to supervise the implementation of Ethic & Compliance program, supervise alert hotline activities and take decisions on critical alerts.

“Group ESG committee” is made of leaders representing different functions on the company. It meets on a monthly basis to discuss the ESG strategy, supervise achievements vs. Group commitments and drive regulatory compliance (eg. CSRD and others).

Risk management (eg. risks mapping, internal control, crisis management) is led by Group Director of Internal Control & Risks in Finance team and supervised by Audit committee at Board level.

OUR MATERIALITY ASSESSMENT & SUSTAINABILITY STRATEGY

In 2021, Mérieux NutriSciences conducted its first group-level materiality assessment, aligning with relevant regulations and standards. From stakeholder expectations to the company's key success and risk factors, all the important topics have been analyzed and assessed; they are guiding and will continue to guide our business decisions for years to come.

A list of 22 topics considered as “material” for a successful and responsible business were identified. Their level of importance has been defined according to key stakeholders' expectations (e.g. customers; scientists; shareholders) as well as consideration for the company's risk mapping, management's desire for engagement in social and environmental topics, and the company's strategic roadmap.

Our materiality matrix identified “some critical topics” crucial for Mérieux NutriSciences and its key stakeholders, alongside several other topics categorized as “very important.” All these topics have been prioritized within our Mérieux NutriSciences' roadmap, with many seamlessly integrated into our business plan, particularly in areas such as Ethics & Compliance and High-Quality Standards.

Two top priorities have been defined during this assessment on which we are getting a deep and fact-based understanding to make the right long term decisions at Group level.

- Diversity & Inclusion.
- Climate Change & Energy.

MATERIALITY MATRIX



ABOUT OUR SUSTAINABILITY REPORT



DATA BANK - KEY PERFORMANCE INDICATORS

ENVIRONMENTAL KPIS

KPIs	FY21	FY22	FY23	Evolution FY23 vs FY21
# FTE Coverage for carbon footprint calculation	7 647	7 891	8 105	
% FTE Coverage	96.6%	96.6%	99.5%	
METRIC TONS OF CO2 EQUIVALENTS				
Direct GHG emissions from stationary combustion	5 059	4 531	4 463	
Direct GHG emissions from mobile combustion	6 665	7 270	7 385	
Direct physical or chemical processing GHG emissions			Not relevant	
Direct fugitive GHG emissions	1 378	1 075	1 383	
Total Scope 1 emissions (location-based)	13101	12 876	13 232	1.0%
Indirect GHG emission from imported electricity	18 900	19 814	19 464	
Indirect GHG emission from imported energy other than electricity (steam, heating, cooling, and compressed air)			Not relevant	
Total Scope 2 (location-based)	18 900	19 814	19 464	3.0%
Total Scope 2 (market-based)	18 806	19 485	18 945	0.7%
Total Scope 1&2 (location-based)	32 002	32 690	32 696	2.2%
Total Scope 1&2 (market-based)	31 1907	32 361	32 177	0.8%
Total Scope 1&2 Intensity per FTE (location based)	4.2	4.1	4.0	-3.6%
Total Scope 1&2 Intensity per FTE (market-based)	4.2	4.1	4.0	-4.9%
Purchased goods and services	21 385	21 556	43 981	
Capital goods	503	817	1 243	
Fuel- and energy-related activities not included in scope 1 or scope 2	5 919	7 019	6 874	
Upstream transportation & distribution	1 981	2 234	8 425	
Waste generated in operations	1 381	1 922	5 451	
Business travel	1 187	2 264	2 482	
Employee commuting			Ongoing	
Upstream leased assets	-	-	564	
Downstream transportation and distribution			Not relevant	
Processing of sold products			Not relevant	
Use of sold products			Not relevant	
End-of-life treatment of sold products			Not relevant	
Downstream leased assets			Not relevant	
Franchises			Not relevant	
Investments			Not yet evaluated	
Total Scope 3 (market-based)	32 355	35 811	69 019	
Re-estimated scope 3 based on volume of tested samples (FY21 FY22)	68 336	69 702	69 019	1.0%
Total Scope 3 intensity per FTE	8.9	8.8	8.5	-4.7%
Total Carbon Footprint (location-based)	100 338	102 392	101 715	1.4%
Total Carbon Footprint (market-based)	100 243	102 063	101 196	1.0%
Total Carbon Footprint Intensity per FTE	13.1	12.9	12.5	-4.8%

SOCIAL KPIS

Material topic	KPI	FY21	FY22	FY23	Evolution FY23 vs FY21
Diversity & Inclusion	Percentage of women in the workforce (%)	61%	58%	60%	-1%
	Percentage of women in senior management (CEO N-1 + N-2) (%)	39%	39%	39%	-
	Percentage of women in senior management (CEO N-3 + N-2 + M-1) (%)	47%	45%	45%	-2%
	MyLife@MXNS Survey Question: Percentage of participants answering "Agree to a large extent" or "Totally agree" to the question "I consider my company care about diversity & inclusion" (%)	69%	80%	80%	11%
	MyLife@MXNS Survey Question: Percentage of participants answering "Agree to a large extent" or "Totally agree" to the question "I feel good in my team" (%)	80%	82%	82%	2%
People Development & Culture of feedback	Percentage of employees receiving regular performance & career dvp reviews (%)	71%	69%	71%	-
	Percentage workforce trained (%)	83%	82%	85%	2%
Wellbeing & Life Balance	Absenteeism rate (%)	4.4%	3.7%	4.3%	-0.1%
	Engagement survey per year	1	1	1	-
	MyLife@MXNS Survey: Percentage of participants	48%	79%	78%	30%
	Improvement of our eNPs	-	+10 pts	+2.7 pts	+12.7 pts
	Employees satisfaction score (%)				
	Percentage of employees giving a mark of 7/10 or above to the question "All things considered and based on your experiences during the past 12 months, how likely are you to recommend Mérieux NutriSciences? Please rank your answer on a scale from 0 to 10, where 0 means "extremely unlikely" and 10 "extremely likely".	61%	66%	69%	8%
	MyLife@MXNS Survey Question: Percentage of participants answering "Agree to a large extent" or "Totally agree" to the question "I consider my company to care about life balance" (%)	52%	55%	58%	6%
Occupational Health & Safety	Employee turnover rate (%)	18%	16%	19%	1%
	LTIFR ((# accidents with lost time/ hours worked) x 200 000) * Reworked indicator in 2022	N/A*	1.8	1.3	-25%
	MyLife@MXNS Survey Question: Percentage of participants answering "Partially agree" or "Totally agree" to the question "I feel safe at work" (%)	78%	83%	84%	6%
Food Safety & Quality	Percentage of our revenue dedicated to the food business, including food packaging & food contact materials (%)	85%	84%	84%	-1%

GOVERNANCE KPIS

Material topics	KPI	FY 21	FY 22	FY 23	Evolution FY 23 vs FY 21
Ethics & Compliance	Percentage employees trained on business ethics (including anti-bribery & corruption) through the Code of conduct (%)	70%	80%	90%	20%
Data Integrity & Privacy	Substantiated complaints concerning breaches of customer privacy and losses of customer data	0	0	0	-
Responsible & Transparent Supply-Chain	Percentage of spending to suppliers assessed in Ecovadis (%)	31%	31%	32%	1%
	Percentage of our Global & Regional buyers that have goals on sustainable procurement practices (%)	100%	100%	100%	-
Highest quality standards	100% of analytical testing laboratories have independently verified quality managements systems (ISO17025/GMP/ISO9001/other)	100%	100%	100%	-
	Percentage of labs having passed at least one internal quality audit conducted by Mérieux NutriSciences independant team, in the past 2 years (%)	100%	100%	95.5%	-4.5%
Quality of service	Customer satisfaction score (rating of 7/10 and above) (%)	85%	85%	86%	1%
	NPS	38	38	37	
General indicators	Total workforce in full time equivalent	7 906	8 295	8 564	0.1%
	New hires permanent contract	1 382	1 905	1 439	0.04%
	MyLife@MXNS Survey Question: Percentage of participants answering "Partially agree" or "Totally agree" to the question "I feel that my company is sustainability oriented" (%)	68%	70%	74%	6%

OUR REPORTING METHODOLOGY

The publication of this third edition of our sustainability brochure is part of a voluntary approach and reflects our desire to oversee the commitments, achievements, and projects of Mérieux NutriSciences in terms of Corporate Social Responsibility (CSR).

Our non-financial performance is based on our sustainability strategy, established from our materiality assessment and on the identification and sharing of best practices within the entities of the Mérieux NutriSciences Group.

To guide our sustainable development policy, we draw inspiration from international standards such as the 10 principles of the United Nations Global Compact and the GRI (Global Reporting Initiative).

The reporting scope encompasses the entire Mérieux NutriSciences Group. The published data corresponds to the fiscal year 2023 (2022.10.01 to 2023.09.30) and reflects our progress in terms of ESG. These performance indicators are collected on an annual basis.

The calculation of our carbon emissions for scopes 1, 2, and 3 is performed in accordance with the GreenHouse Gas (GHG) Protocol method. Emission factors are chosen from the following databases: ADEME, EcoInvent, DEFRA, IEA. They are country-specific when the data is available. Data aggregation is done using a dedicated tool which complies with the GHG protocol and Bilan Carbone® calculation methodologies. Categories deemed relevant to our activity are identified in the environmental data bank.

During this fiscal year, we have expanded the coverage of our scope 3 emissions, particularly in categories related to the upstream transportation of samples (physical data), waste generated in operations (physical data) and purchases of goods and services. This explains the increase, in absolute value, of scope 3 emissions amount for the FY 2023 period and the need to adjust our FY 2021 baseline as well as FY 2022. This adjustment was made based on the volume of analyzed samples, an activity predominantly representative of our emissions in this scope.

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Better Food. Better Health. Better World.

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