

2026
(FINANCIAL YEAR 2025)



SUSTAINABILITY REPORT

CASTEL-VINS



CASTEL LOIRE

This sustainability report is published voluntarily by CASTEL-Vins.

The data provided relates to all the entities comprising CASTEL-Vins.

CASTEL-Vins also draws up, in accordance with its obligations, a consolidated non-financial performance statement (DPEF) at group level, together with its other business divisions, namely CASTEL Afrique and SOMDIA.

CONTENTS

1.INTRODUCTION

- P4 - OUR PURPOSE, OUR VISION, OUR VALUES
- P5 - GOVERNANCE EDITORIAL
- P6 - THE CASTEL-VINS ECOSYSTEM
 - Our business lines, our organisation
 - Key dates
- P10 - KEY FIGURES
- P10 - OUR GOVERNANCE
- P11 - OUR VALUE CHAIN
- P12 - OUR RISKS AND CHALLENGES

2. BALANCING NATURE AND CULTURE

- P14 - 2.1. REDUCING OUR CARBON FOOTPRINT
- P16 - 2.2. IMPROVING OUR ENERGY EFFICIENCY
- P18 - 2.3. CONSERVING WATER RESOURCES
- P20 - 2.4. SUSTAINABLE AGRICULTURE AND SOIL CONSERVATION
- P22 - 2.5. PRESERVING BIODIVERSITY AND ECOSYSTEMS
- P24 - 2.6. USE OF RAW MATERIALS, REDUCTION OF PACKAGING
- P26 - 2.7. REDUCING OUR WASTE AND IMPROVING ITS RECYCLING

3. UNITING AND GROWING TOGETHER

- P28 - 3.1. COMPANY WORKFORCE, WORKING CONDITIONS AND RELATIONSHIPS
- P30 - 3.2. HEALTH AND SAFETY AT WORK ACROSS OUR OPERATIONS
- P32 - 3.3. HUMAN CAPITAL DEVELOPMENT AND THE ATTRACTIVENESS OF OUR CAREERS

4. ENHANCING OUR VALUE CHAIN

- P34 - 4.1. OUR STAKEHOLDERS
- P36 - 4.2. FOSTERING RELATIONSHIPS WITH OUR LOCAL STAKEHOLDERS
- P38 - 4.3. SUPPORTING OUR CONSUMERS THROUGHOUT THEIR PRODUCT EXPERIENCE
- P40 - 4.4. PARTNERS IN OUR VALUE CHAIN
- P42 - 4.4. BUSINESS CONDUCT & DUE DILIGENCE PLAN

P44/ METHODOLOGICAL NOTE

P45/ REPORTING INDEX

P50/ GLOSSARY

OUR PURPOSE

4



"CULTIVATING EXPERIENCES, THAT BRING PEOPLE TOGETHER"



OUR VISION

EMBODY THE REFERENCE OF DRINKS THAT BRING US TOGETHER...

Drawing on its unique expertise as a winegrower, wine merchant and retailer, CASTEL-Vins now offers far more than just wines and drinks; it provides lasting experiences designed not only to be savoured, but to be lived and shared



... AND COMMITMENT

CASTEL-Vins is committed to promoting and upholding the universal principles of sustainability in all its activities, and to developing a progressive approach based on the fundamental principles of the United Nations and the 17 Sustainable Development Goals.

... THROUGH 3 PILLARS

CONCILE NATURE AND CULTURE

BRINGING PEOPLE TOGETHER AND GROWING TOGETHER

ENHANCING OUR VALUE CHAIN

AND DEMONSTRATING OUR COMMITMENT.

EDITORIAL FROM THE BOARD

5



HE ART OF BRINGING PEOPLE TOGETHER

At CASTEL-Vins, family-run and international are not opposites; they complement each other, define who we are and chart our course.

In a rapidly changing environment, marked by economic and climate challenges that are crucial for the wine sector, the company's growth depends on its ability to meet the expectations of consumers worldwide and adapt to market developments.

Beyond wine – which we continue to champion with passion and commitment – and beyond beverages themselves, in which we are expanding with conviction, our company is on a mission to offer our teams, partners, customers and consumers unique, human, respectful, inspiring and enriching experiences.

Feeling a shiver of excitement beneath the vaulted cellars of Patriarche, trying a ready-to-drink cocktail in a can, enjoying a gourmet break in a brand-new Maison Nicolas cellar, celebrating Barton & Guestier's 300th anniversary with pride, savouring an after-work drink in the rose garden at Château Montlabert, having a quick lunch with colleagues under the trees at our production sites, gathering with family over a glass of non-alcoholic sparkling wine that's suitable for everyone...

Whilst our company has now grown into the international group we have become, we proudly uphold our family heritage and work every day **to growing experiences that bring people together.**

Today, our responsibility is to reconcile this vision for the future with the preservation of our terroirs, our expertise, our jobs, and the men and women who drive the company forward every day. Together, across all our roles as winegrowers, wine merchants and retailers, we are committed to steering and adapting a **development strategy that is sustainable, long-term and beneficial to all.**

With strength, passion and determination.

Sophie Palatsi, Philippe & Alain Castel

OUR ACTIVITIES



WINEMAKERS



CASTLES AND WINES ESTATES

Since its inception, CASTEL-Vins has cultivated its winemaking expertise and possesses a wealth of specialist knowledge a unique collection of French vineyards, comprising **23 estates in France, situated in the heart the Bordeaux region, in Muscadet, Provence, the Loire and the Languedoc.** This expertise in viticulture is thus passed down through the generations, producing red, white, rosé and sparkling wines that stand out at each of these estates for their character, originality and quality, as well as a commitment to respecting and protecting this heritage.



WINE MERCHANTS



WINE MERCHANTS AND PRODUCTION FACILITIES

CASTEL-Vins helps to promote French winemaking expertise **in over 140 countries, supported by 11 production facilities** (blending and bottling) located in France's wine-growing regions and through **6 complementary wine merchants.** They offer all French and international distribution networks a range of unique products that are representative not only of all the terroirs but also of current consumer trends.



RETAILERS



WINE SHOP OWNERS AND ONLINE RETAILERS

The **Maison Nicolas** wine merchant chain (507 shops, 73 franchised shops including CraftBeers & Cie), **Vinatis**, an iconic French online retailer with over 6,000 products, and **Tannico**, the leading Italian platform for wines, champagnes and spirits, share the same mission. As true professionals who are constantly attuned to consumers and consumer trends, they strive to help people discover and appreciate a wide selection of wines, spirits, beers and other carefully selected products, and are skilled at offering exceptional and exclusive items.

THE CASTEL-Vins ECOSYSTEM

OUR ORGANISATION

23 PROPRIETES

- CHÂTEAU BARREYRES

CHÂTEAU BEAUMONT (50%)

CHÂTEAU BEYCHEVELLE (50%)

CHÂTEAU CAVALIER

CHÂTEAU D'ARCINS

CHÂTEAU DE GOËLANE

CHÂTEAU DE HAUT COULON

CHÂTEAU DE L'HYVERNIÈRE

CHÂTEAU DU LORT

CHÂTEAU DU BOUSQUET

CHÂTEAU FERRANDE

CHÂTEAU HOURTOU
- CHÂTEAU LATOUR CAMBIANES

CHÂTEAU MALBEC

CHÂTEAU MAGNAN LA GAFFELIÈRE

CHÂTEAU MAGNOL (BARTON & GUESTIER)

CHÂTEAU MONTLABERT

CHÂTEAU TOUR PRIGNAC

CLOS DES ORFEUILLES

CRU LA MAQUELINE

DOMAINE DE LA BOTINIÈRE

- DOMAINE DE LA CLAPIÈRE
- DOMAINE DES HAUTES COTTIÈRES



* 50% of Château Beychevelle and Beaumont, Maison Barrière. Co-owned with the Suntory groupe.

ESTABLISHMENTS

- CASTEL ILE DE FRANCE
- Thiais
- CASTEL NOUVELLE AQUITAINE
- Blanquefort et Jurançon
- CASTEL LOIRE
- la Chapelle-Heulin
- CASTEL OCCITANIE
- Béziers et Sète
- CASTEL PROVENCE
- Pierrefeu et Vidauban
- CASTEL HAUTS DE FRANCE
- Saint-Omer
- CASTEL BOURGOGNE
- Beaune
- CASTEL LA RÉUNION

WINE HOUSES

- CASTEL FRÈRES
- MAISON BARRIÈRE
- BARTON & GUESTIER
- LISTEL
- PATRIARCHE (KRITER Brut de Brut)
- CHAMPAGNE MALARD
- CASTEL FRÈRES
- MAISON BARRIÈRE
- CHAMPAGNE MALARD
- Barton & Guestier

OFFICES ABROAD

- CASTEL CHINE
- CASTEL JAPON
- CASTEL POLOGNE
- CASTEL RÉPUBLIQUE TCHÈQUE
- BGPL USA
- HERZBERGER
- LFE (Pays Bas)
- LFE (Allemagne)
- HERZBERGER
- BGPL USA
- LFE
- La Française d'Exportation

DISTRIBUTION

MAISON NICOLAS



E-COMMERCE

VINATIS

TANNICO

LA CAVE CASTEL



SERVICES

- CAVE PATRIARCHE
- CAVE DE SOPHIE
- CAVE D'ARCINS
- CAVE MONTLABERT
- CAVE DU JURANÇON
- CAVE DU LORT

THE CASTEL-Vins ECOSYSTEM

THE MAJOR DATES

- **1920**
The CASTEL family and wine: the ADVENTURE BEGINS.
 - **1949**
THE FAMILY COMPANY
The CASTEL brothers and sisters create the first export company (SECSO), which later becomes CASTEL Frères.
 - **1957**
NEGOTIATOR & VINE GROWER
The CASTEL family acquires its first vineyard: Château de Goëlane.
 - **1988**
- VINE GROWER - NEGOTIATOR - SALESMAN
Acquisition of Nicolas, the leading network of wine and spirits retailers.
 - **2009**
TAKING CARE OF THE LAND, THE VINEYARDS AND THE PEOPLE
Commitment to Terra Vitis* certification, which will eventually be extended to all CASTEL vineyards. (19 properties certified in 2015).
 - **2010**
CASTEL Nouvelle-Aquitaine and Château Magnol certified ISO 14 001 through the EMS (Bordeaux Environmental Management System) of the CIVB (Conseil Interprofessionnel du Vin de Bordeaux).
 - **2011**
BUBBLES, BURGUNDY AND WINE TOURISM
Acquisition of KRITER and PATRIARCHE.
- **2012**
IFS & BRC certifications for the 6 main production sites in France.
 - **2018**
GROUP CODE OF CONDUCT
 - **2019**
ADHESION TO THE UNITED NATIONS GLOBAL COMPACT
At the heart of the 2030 Agenda, 17 Sustainable Development Goals (SDGs) have been set, defining the priority areas in which the joint efforts of governments, businesses and civil society are focused.
- **2022**
Château MONTLABERT
Château Montlabert awarded Saint-Émilion Grand Cru CLASSÉ.
Acquisition of Vinatis, France's leading online wine merchant.
 - **2023**
MAISON NICOLAS
Certified Engaged in CSR & Responsibility Europe.
 - **2024**
CHAMPAGNE
Acquisition of stake in MAISON MALARD.
Acquisition of TANNICO, an online wine retailer (Italy)
 - **TANNICO**
BARTON & GUESTIER awarded the 'Committed to CSR & Responsibility Europe' label.
 - **2025**
CASTEL FRÈRES SAS et BARTON & GUESTIER awarded ECOVADIS certification
Château Beychevelle awarded the "Cultivons demain" CSR certification.

*Terra Vitis: the only 100% specific certification made by winegrowers for winegrowers.



OUR CSR RECOGNITIONS



CHAMPAGNE MALARD



CHAMPAGNE MALARD



ANGEL CASTEL

L'ABUS D'ALCOOL EST DANGEREUX POUR LA SANTÉ, À CONSOMMER AVEC MODÉRATION.

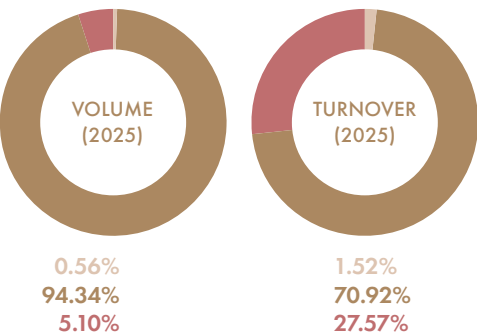
THE CASTEL-Vins ECOSYSTEM

KEY FIGURES

VOLUME* : 2,711 Khls
TURNOVER** : 1,127.8 M€
LOCAL TAXES*** : 36,320 K€

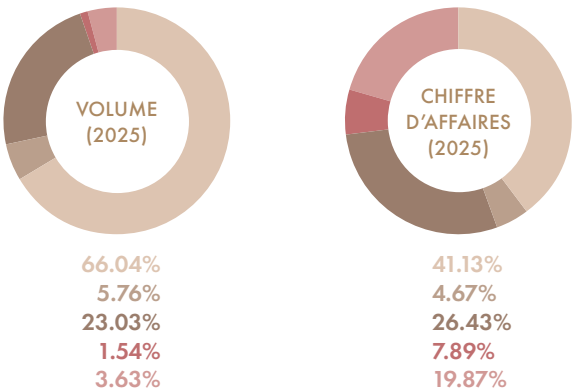
BREAKDOWN BY BUSINESS SEGMENT⁽¹⁾

- WINEGROWER
- WINE MERCHANT
- RETAILER



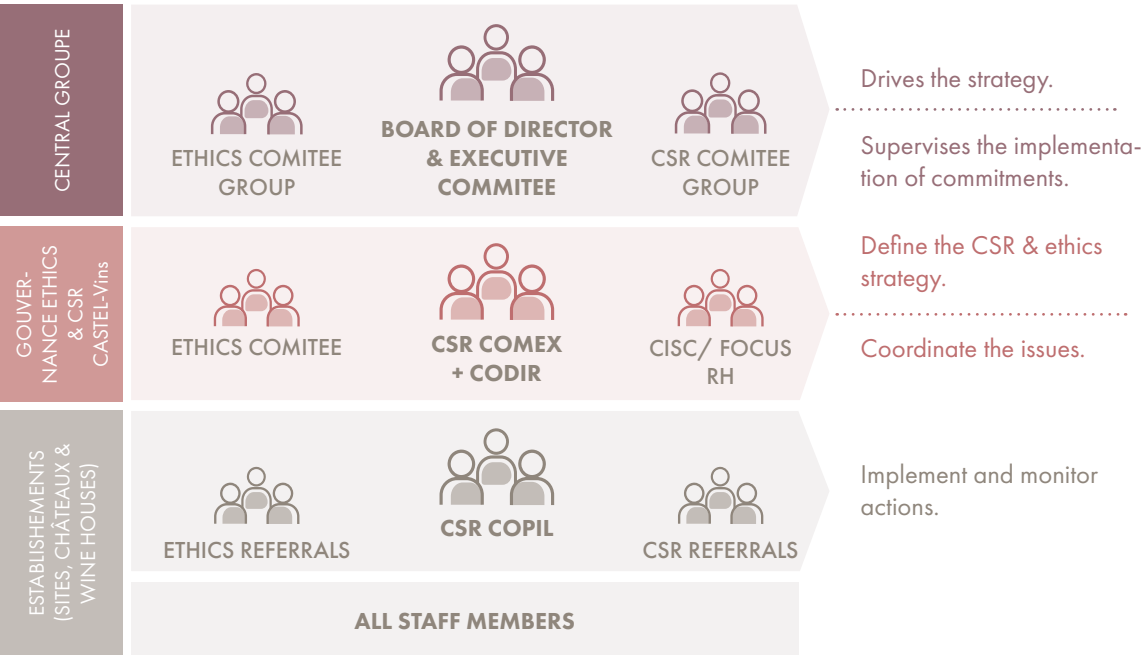
MAIN DISTRIBUTION CHANNELS

- OFF-TRADE (SUPERMARKETS) IN FRANCE
- ON-TRADE DISTRIBUTION (Hotels, Restaurants and bars) FRANCE
- EXPORT & OVERSEAS TERRITORIES SALES
- E-COMMERCE
- WINE CELLARS



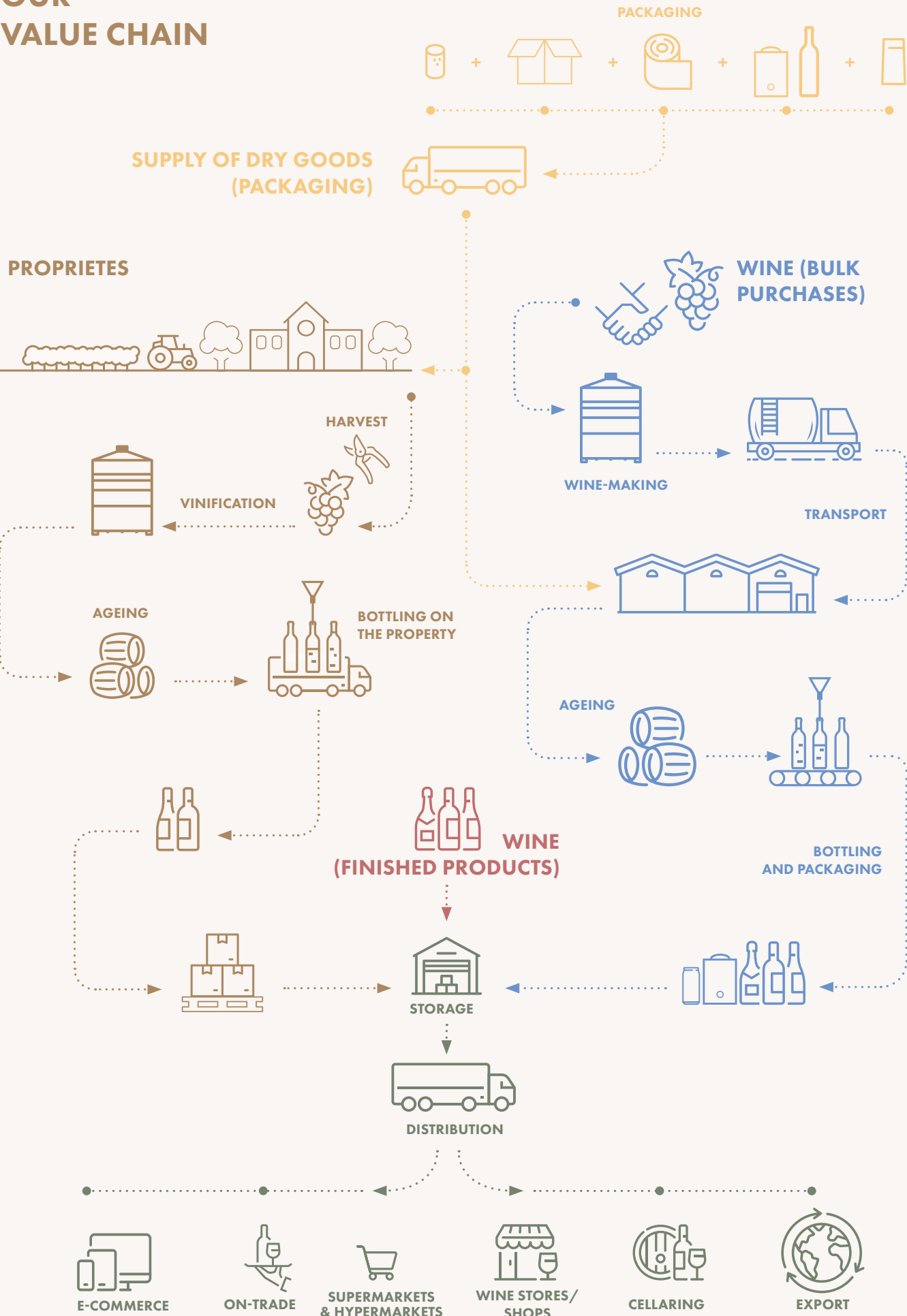
OUR GOVERNANCE

ESG (Environmental, Social, Governance) issues are integrated into our governance structure at various levels.



*Production, bottling and packaging. ** Turnover corresponds to the financial scope. *** Local taxes include corporation tax, the CFE and CVAE, property taxes and excise duties, excluding VAT - ⁽¹⁾Does not include wine-producing estates that distribute their wines exclusively (100%) via the CASTEL FRÈRES intra-group network. The activities of MAISON BARRIÈRE, Châteaux BEYCHEVELLE and Château BEAUMONT are not included, as they are only 50% owned via GMDF.

OUR VALUE CHAIN

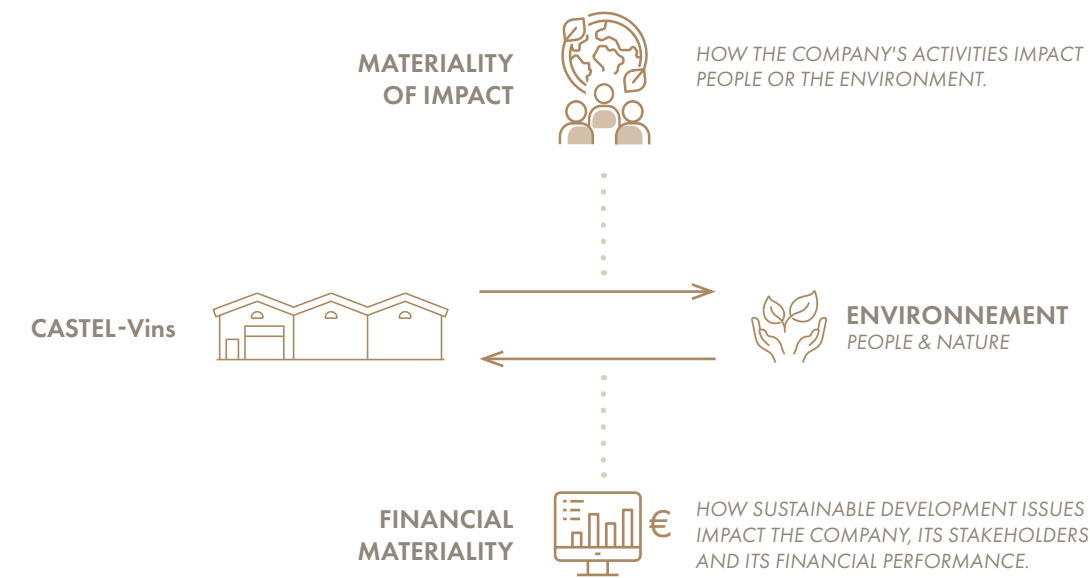


OUR RISKS AND CHALLENGES

OUR METHODOLOGY

CASTEL-Vins acarried out a process to identify and assess ESG (Environmental, Social and Governance) risks and issues in accordance with the CSRD (Corporate Sustainability Reporting Directive) in the first half of 2024, using a double materiality analysis based on the following steps

- Development of **a framework of themes, associated impacts and risks**, based on the ESG themes set out in the CSRD, the key themes related to the company’s context and value chain – particularly those covered in the company’s existing sustainability reports – and international non-financial reporting standards (GRI (including the Agriculture Supplement), SASB (Alcoholic Beverages, Non-Alcoholic Beverages, Agricultural Products)) and peer comparisons
- Establishment of a multidisciplinary and representative **internal stakeholder committee** at CASTEL Vins, bringing together key functions (Management, Finance, Procurement, Manufacturing & Supply Chain, Oenology, Human Resources, Sales & Marketing, CSR, etc.)
- **Assessment** of risks and issues using a multi-criteria analysis method, measuring **the materiality of the impact and financial materiality**: Taking into account the company’s internal perspective (how sustainability issues affect the company itself) and the external perspective (how the company’s activities affect the world around it).
- **Dialogue phase** with our key external stakeholders (customers, suppliers, service providers): A questionnaire to understand their main expectations regarding our CSR issues: 15 external stakeholders were engaged, comprising 8 customers and 7 suppliers.
- **Consolidation** of results: **prioritisation of ESG issues**. Stakeholder input was incorporated, accounting for 30 per cent, into the internal assessment of the magnitude of impact, in accordance with EFRAG’s recommendations. Issues for which one of the coordinates was equal to or greater than (2.8; 2.9) were defined as material. The consolidation was approved by the CASTEL-Vins Internal CSR Stakeholder Committee.



* CSRD : Corporate Sustainability Reporting Directive

OUR MAIN NON-FINANCIAL RISKS

ODD	RISKS & CHALLENGES	CSR COMMITMENTS	PAGE	VALUE CHAIN	MATERIALITY*
13	LIMITING OUR CARBON FOOTPRINT	Reducing the impact of our activities on climate change	P 14/15	>>>	
7	IMPROVING OUR ENERGY EFFICIENCY	Optimising the energy resources used in our operations	P 16/17	>>>	
6 14	CONSERVATION OF WATER RESOURCES	Implementing optimal water management and managing our effluents	P 18/19	>>>	
12 15	SUSTAINABLE AGRICULTURE AND SOIL CONSERVATION	Promoting environmentally friendly farming and developing an agroecological approach on our estates	P 20/21	>>>	
14 15	PRESERVATION OF BIODIVERSITY AND ECOSYSTEMS	Helping to preserve the precious biodiversity of our environments	P 22/23	>>>	
9 12	USE OF RAW MATERIALS, REDUCTION OF PACKAGING	Limiting the environmental impact of our products through eco-design and by promoting circularity	P 24/25	>>>	
9 12	REDUCING OUR WASTE AND IMPROVING ITS RECYCLING	Reducing our waste and increasing the proportion of waste recycled to the highest possible standard	P 26/27	>>>	
3 5 8	ECOMPANY WORKFORCE AND WORKING CONDITIONS AND RELATIONSHIPS	Ensuring fair and sustainable working conditions and relations, and providing a satisfying working environment for our staff	P 28/29	>>>	
3	HEALTH AND SAFETY IN OUR OPERATIONS	Preventing and reducing health and safety risks in the workplace	P 30/31	>>>	
3 8	HUMAN CAPITAL DEVELOPMENT AND THE ATTRACTIVENESS OF OUR ROLES	Supporting the development of our employees and giving their work meaning	P 32/33	>>>	
11 12 17	FOSTERING RELATIONSHIPS WITH OUR LOCAL STAKEHOLDERS	Strengthening our local presence and promoting the socio-economic development of local communities	P 36/37	>>>	
3 12	SUPPORTING OUR CONSUMERS THROUGHOUT THEIR PRODUCT EXPERIENCE	Ensuring the quality and transparency of our products and promoting responsible consumption	P 38/39	>>>	
8 12 17	PARTNERS IN OUR VALUE CHAIN	Promoting respect for human rights and responsible procurement practices	P 40/41	>>>	
8 16	BUSINESS CONDUCT, COMPLIANCE PROGRAMME	Respecting human rights, promoting business ethics and protecting data	P 42/43	>>>	



SDG: SUSTAINABLE DEVELOPMENT GOAL, FIND OUT MORE

>>> Upstream/ Operations/ Downstream Materiality of impacts Financial materiality

*The non-material issues listed are included in our overall CSR approach and are aligned with the Group’s priorities.

2.1 REDUCING OUR CARBON FOOTPRINT



REDUCING THE IMPACT OF OUR ACTIVITIES ON CLIMATE CHANGE

RISKS AND CHALLENGES

Our business, like many human activities, generates greenhouse gas (GHG) emissions into the atmosphere, such as: the combustion of fossil fuels in our industrial processes, the production of cooling (refrigeration/air conditioning), agricultural fertilisers and waste treatment... The increase in atmospheric GHG concentrations caused by these emissions intensifies the greenhouse effect responsible for global warming, which in turn disrupts (through hydrological fluctuations, droughts, hailstorms and floods) our precious natural ecosystem, which is essential to our wine-growing activity.

Our energy consumption (electricity, natural gas, LPG, GNR, petrol, diesel, refrigerants, etc.), which determines our carbon footprint (Scopes 1 & 2), is a key variable that we monitor closely. We therefore encourage energy-efficiency practices and a shift towards renewable energy sources.

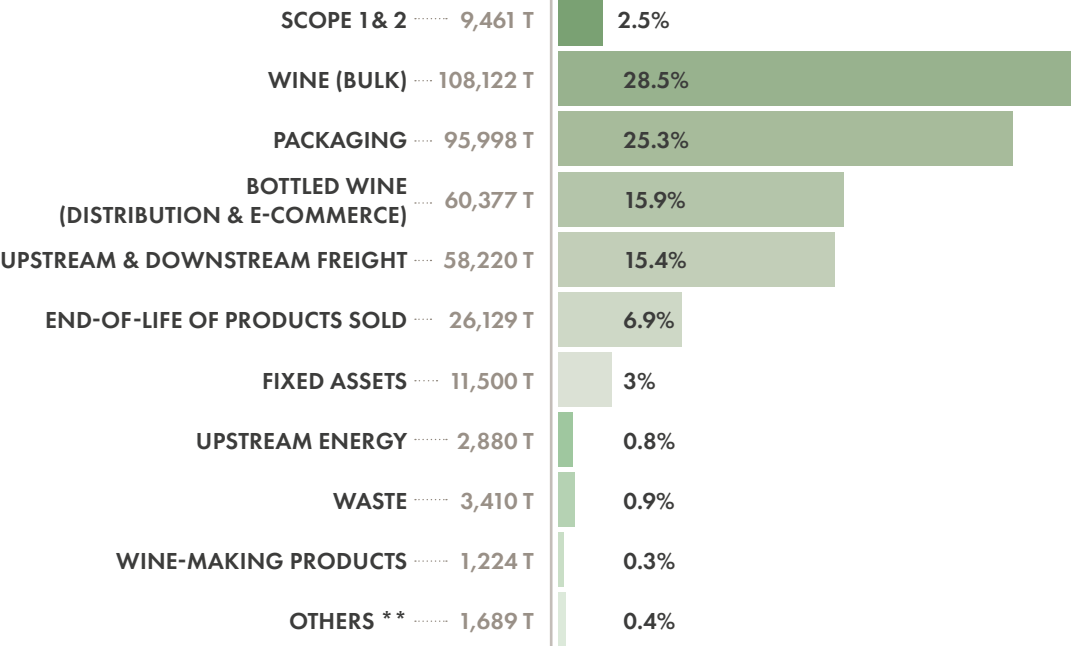
ACTIONS AND PROGRESS : UNDERSTANDING AND REDUCING OUR CARBON FOOTPRINT

Our comprehensive carbon accounting enables us to prioritise our impacts across our value chain, in order to identify the levers that will enable us to reduce greenhouse gas (GHG) emissions across our various activities:

- **SCOPE 1** - Our direct emissions from fossil fuels, re-fermentation and our vehicles.
- **SCOPE 2** - Our indirect emissions linked to our electricity consumption.
- **SCOPE 3** - Our indirect emissions from our value chain.

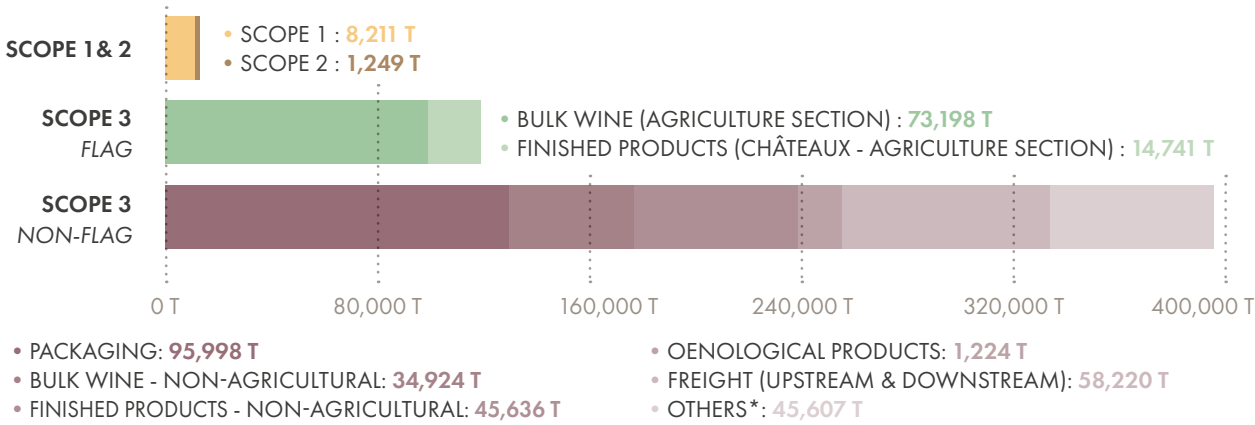
CASTEL-Vins 2024 CARBON FOOTPRINT

TOTAL : 379,008 T



METHODOLOGICAL NOTE:
Greenhouse gas emissions are calculated using emission factors from the ADEME's carbon footprint database in accordance with the GHG Protocol.
* Scope 2 emissions are reported on a location-based basis, excluding the green electricity contract.
** Other: Employees' commutes & business travel.
In Scope 3, the following immaterial items have been excluded: leased assets, franchises and purchases other than wine, oenological products, packaging, finished products and point-of-sale displays. Similarly, the impacts of the processing and use of products sold are set to 0 as they are not relevant to our business. As the vast majority of our business is in mainland France, this has been assessed; certain non-material emission items relating to the activities of our wine houses and subsidiaries have been excluded.

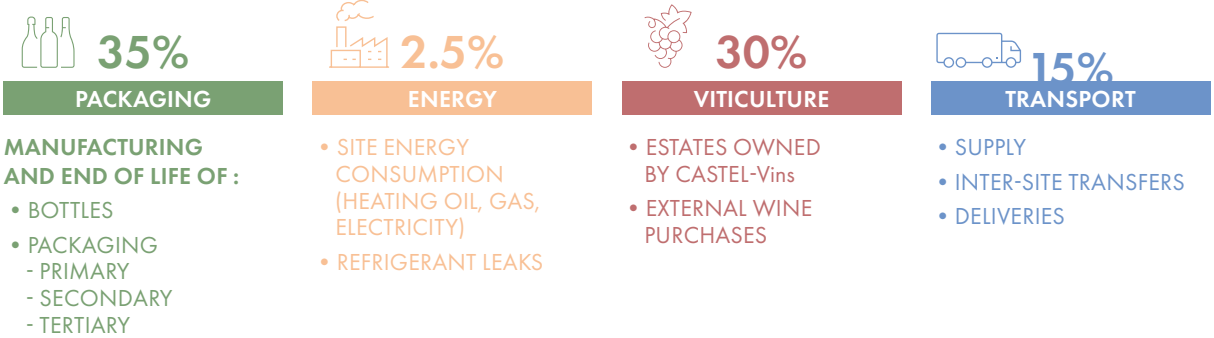
CASTEL-Vins CARBON FOOTPRINT (FLAG/ NON-FLAG)



DECARBONIZATION ROADMAP

Building on this accurate carbon accounting, we are currently working on structuring our decarbonisation roadmap in line with the 1.5°C carbon trajectory (in accordance with the GHG Protocol and SBTi/ACT frameworks, etc.).

We have identified **4 priority emission areas** to focus on in order to reduce our emissions, which account for over 80% of our carbon footprint.



To make collective progress in tackling climate challenges, CASTEL-Vins has joined the **Open Climat** platform, demonstrating our commitment to transparency and shared responsibility with our customers (GD/HD).

AND WE ARE TAKING ACTION TO REDUCE OUR ENVIRONMENTAL IMPACTS

- SCOPE 1 + 2**
- Green electricity contract** (covering 95 per cent of our consumption). CASTEL-Vins thus supports the development of electricity generation using renewable energy sources in France.
 - Expansion of solar power generation (Maison Barrière, Herzberger, Castel La Réunion.)
 - Energy efficiency, see point 2.2: Improving our energy efficiency
- SCOPE 3**
- Viticulture: see section 2.4 Sustainable agriculture and soil conservation
 - Packaging: Eco-design, see section 2.6 Use and reduction of packaging
 - Transport: Ongoing efforts to optimise upstream and downstream logistics flows
 - Commuting: 75% of public transport costs covered (NAVIGO Pass)

SCOPE 3 FLAG/ NON FLAG
- FLAG (Forest, Land and Agriculture) refers to emissions from activities such as deforestation, crop cultivation, livestock farming, fertiliser use and soil management.
- NON-FLAG: corresponds to non-agricultural emission sources: upstream energy, transport, packaging, waste and end-of-life, etc.
* Other: End-of-life of products, fixed assets, upstream energy, waste, business travel, commuting.
** Green electricity contract covering all CASTEL Vins entities in France, except MAISON NICOLAS, MAISON BARRIERE and subsidiaries/sites outside France. Our supplier's commitment: to feed 100 per cent of our consumption into the French electricity grid with a guarantee of renewable origin (GO).

2.2 IMPROVING OUR ENERGY EFFICIENCY



OPTIMISING THE ENERGY RESOURCES USED IN OUR OPERATIONS

RISKS AND CHALLENGES

The challenges of energy management involve both the risk of a shortage of finite and exhaustible resources and an economic risk within an uncertain geopolitical context. As energy management has become a strategic priority for our businesses, we are committed to promoting energy-efficient practices across all our processes.

At CASTEL-Vins, the bottling and packaging sites are the parts of the business that require the bulk of these resources to power the facilities and carry out their operations.

The shift towards clean and renewable energy sources has also been chosen in light of the global warming potential of the associated greenhouse gases. Agricultural productivity is, in fact, declining as a result of climate change: hydrological fluctuations, droughts and floods.



Some of our wine estates already generate their own renewable energy or utilise their rooftops to generate renewable energy via photovoltaic panels .

ACTIONS AND PROGRESS

CASTEL-Vins is therefore working to reduce the environmental and economic impacts associated with its energy consumption, where the main resources used are electricity and natural gas. Energy efficiency practices and a shift towards renewable energy sources are thus encouraged.



Today, almost all of the entities that make up CASTEL-Vins* are on green electricity contracts. CASTEL-Vins is thus supporting the development of electricity generation using renewable energy sources in France.



Beyond the source of the energy used, CASTEL-Vins is working to improve its energy efficiency and is thus striving to reduce its energy consumption.

At our bottling and storage sites and our wine estates, through :

- Compliance with ambitious French regulatory provisions: Analysis of data from our mandatory energy audits (7 sites concerned) and our 'tertiary sector decree' declarations (16 sites concerned + certain MAISONN ICOLAS shops). The aim of this decree is to reduce energy consumption in France's commercial and service sector buildings by at least 40 per cent by 2030 compared with a chosen reference year (between 2010 and 2019)
- Implementing energy consumption management through best practice (regular IT monitoring of energy consumption)
- Incorporating energy impact assessments into our maintenance programmes and annual equipment investment plans (modernisation or replacement of obsolete equipment)
- The forthcoming implementation of ISO 14001 certification for our main sites

Our maintenance programmes and annual equipment investment plans (modernisation or replacement of obsolete equipment), combined with energy-saving practices (guidelines for heating and air conditioning), are all concrete steps we are taking. This reduction in energy consumption guides our decisions:

- More energy-efficient equipment (boilers, LED lighting, etc.) or electrified equipment (forklift truck fleet)
- Optimisation of existing systems (insulation of the refrigeration circuit, heat recovery systems)
- Refurbishments (glazing, insulation)

The Company's wine-growing and winemaking operations are also working to reduce their environmental impacts linked to energy consumption, where the main resources used are diesel, electricity and natural gas.



IN 2025
CASTEL-Vins
CONSUMED

75,205MWh
of energy - 27.73 KWh/hl
(Energy/wine ratio).

ELECTRICITY
35,939MWh
94% under green energy
contracts (Guarantees of Origin)

75% Sof our electricity
consumption is linked to the
operations at our bottling sites

NATURAL GAS
CONSUMPTION
23,309MWh
(-13.9% vs 2023)

ISO 14 001 *
CERTIFICATION



BOTTLING SITES
CASTEL BLANQUEFORT (33)

CHÂTEAUX & ESTATES
CHÂTEAU MAGNOL
CHÂTEAU BEAUMONT
CHÂTEAU BEYCHEVELLE

* ISO 14001 certification through the collective certification scheme run by the CIVB (Bordeaux Wines).

* Contrat d'électricité verte sur toutes les entités CASTEL Vins en France sauf MAISON NICOLAS, MAISON BARRIERE et filiales/sites hors de France. Engagement de notre fournisseur : injection de 100% du volume de notre consommation dans le réseau électrique français avec une garantie d'origine renouvelable (GO).

2.3 CONSERVATION OF WATER RESOURCES



IMPLEMENTING OPTIMAL WATER MANAGEMENT AND MANAGING OUR EFFLUENTS

RISKS AND CHALLENGES

Water is a precious resource. For our wine sector, water is an irreplaceable raw material from the vineyard right through to bottling. It is therefore essential that we monitor our water consumption throughout our value chain and use only what is strictly necessary for cultivation and production processes.

Upstream, the water required for the vineyards comes mainly from rainfall, supplemented where necessary by irrigation in accordance with authorisations and regulations (rights to draw water from reservoirs, canals or hillside reservoirs), depending on the region and appellation. In both cases, the châteaux and wine estates take care to manage water consumption so as to draw only the strictly necessary amount.

At our production and bottling sites, water is mainly used for cleaning and disinfection to ensure the highest standards of food safety for our consumers.

Downstream, failures in wastewater treatment systems for industrial processes, or a lack of treatment, pose a risk of pollution to the receiving environment (water, soil, subsoil, towns).

ACTIONS AND PROGRESS

ON WATER MANAGEMENT (UPSTREAM AND USAGE)

CASTEL-Vins' sites minimise their daily water consumption and some reuse water, as far as possible, at every stage of production, whilst maintaining the quality of the final product.

At our bottling and packaging centres

A multidisciplinary working group (comprising a site manager and a business line manager from each site) has collectively produced **a guide to best practice in water management**, involving the gradual installation of sub-meters (based on a mapping exercise) in each plant and the implementation of local water management. Water reuse initiatives are currently being assessed on a case-by-case basis.

Our water policy, implemented across our bottling and packaging facilities, has enabled us to reduce our water consumption by - 6.5% (compared with 2023) thanks to a five-point action plan:

In our vineyards

Firstly, it should be noted that the irrigation of vines (wine grapes) is legally regulated in France and subject to an annual authorisation decree. Thus, as a general rule, according to the Rural Code (CRPM, Articles D 645-5 and D 645-7 (for wines with a protected designation of origin)), irrigation is prohibited from 1 May until harvest; however, exemptions may be granted under certain conditions (where vegetative rescue is necessary following significant water stress) from 1 May to 15 September, provided that this provision is included in the specifications of the relevant appellation. Only young vines (3 years before the first harvest) may be watered at the base of the vine.

Our current policy aims to gain a better understanding of our water consumption, to ensure a minimum usable supply, whilst working fully to reduce usage through the following principles:

- **MEASURE** => Installation of sub-meters (with regular readings) and hydrogeological studies to regulate the use of groundwater (wells or boreholes)
- **OPTIMISE** => Equipment: weather sensors, irrigation control systems, high-pressure hose reels, and pressure-reducing valves on tap-type water outlets to limit overall water consumption
- **COLLECT** => Recovery of surface water from the wine effluent basin and even rainwater.

ACTIONS AND PROGRESS

REGARDING OUR WASTEWATER AND EFFLUENTS (DOWNSTREAM)

At our bottling and packaging centres

Wastewater from our bottling centres is managed either via external treatment plants (discharge agreements) or, in some cases, by our own on-site treatment plants. The CASTEL LOIRE site is our only facility equipped with a wastewater treatment plant using anaerobic digestion since 2009; our other sites have been sending their effluent to local municipal treatment works for many years.

In our vineyards

Our wine-making, viticultural and plant protection effluents are managed in accordance with the regulations in force applicable to their specific types:

- Pesticide effluents: treated using Phytobac® or by approved contractors.
- Wine-making effluents: off-site treatment by approved contractors, treatment at a treatment plant or treatment in settling ponds followed by spreading in accordance with established agreements.

IN 2025
CASTEL-Vins
CONSUMED

381,041 m³
water

1.41 Hl of water
required for 1 hl of wine.
(Water volume/wine ratio)

ACTIVITY AT OUR BOTTLING CENTRES

85.7% of the volume
of water consumed

-6.6% water consumed
compared with 2023

1.23 Hl of water required
per hl of wine



CASTEL BLANQUEFORT (NOUVELLE-AQUITAINE)



CHÂTEAU CAVALIER

2.4 SUSTAINABLE AGRICULTURE AND SOIL CONSERVATION



PROMOTING ENVIRONMENTALLY FRIENDLY FARMING AND DEVELOPING AN AGROECOLOGICAL APPROACH ON OUR ESTATES

RISKS AND CHALLENGES

Agricultural practices can lead to soil degradation. Sustainable agriculture limits the use of chemicals, thereby reducing pollution of soil and watercourses. It also promotes biodiversity and improves the health of agricultural ecosystems.

It is possible to approach vineyard landscapes from an agroecological perspective.



AN APPROACH BASED ON SUSTAINABLE DEVELOPMENT

Terra Vitis represents a thoughtful approach to viticulture. **It is built on the pillars of sustainable development** and relies on the experience and common sense of the winegrowers and winemakers who champion it.

Our approach is comprehensive and pragmatic; it covers every stage of wine production, from the vineyard to the glass, and every aspect of the winegrower’s and winemaker’s craft.



ENVIRONMENTAL COMMITMENT

As the first pillar of sustainable development, respect for the environment is a key commitment of the Terra Vitis approach.



SOCIAL RESPONSIBILITY

Producing responsible wines also means ensuring that every effort is made to safeguard the well-being and safety of everyone involved – a point that Terra Vitis monitors for each of its certified producers.



ECONOMIC SUSTAINABILITY

In the wine sector, passing on a living and enduring wine-growing heritage to future generations is a crucial challenge and a key priority for our members.

ACTIONS AND PROGRESS

CASTEL-Vins is committed to implementing resilient practices across all its estates, based on an agroecological approach and environmental certifications, in order to develop sustainable production methods, ensure the long-term viability of the vineyards whilst meeting consumer expectations. This commitment is reinforced by our choice of TERRA VITIS certification for our main brands, in collaboration with our partner winegrowers. We also ensure that our bottling sites blend into the landscape, with buildings designed to harmonise with the local environment.

In its wine-growing operations, CASTEL-Vins has for many years championed a rich and diverse agroecological approach aimed at preserving soil vitality, such as:

- Applying the principle of ‘the right treatment, at the right time, in the right dose’
- The phasing out of herbicides (on the majority of our estates) through the use of environmentally friendly alternatives (soil cultivation, grass cover between rows, perennial crops and green manure)
- The phasing out of CMR 1 substances (carcinogenic, mutagenic and toxic to reproduction)
- Streamlining the use of fertilisers and plant protection products
- The use of plant natural defence stimulation (live microorganisms)
- The use of biotechnical methods = sexual confusion
- The use of cover crops to maintain good soil health, enrich the soil with nitrogen and also limit soil copper levels on our organic farms.
- Maintaining and preserving biodiversity through the establishment of flower-rich fallow land,
- Planting hedgerows to expand our protected areas and agro-ecological infrastructure
- The use of eco-grazing (cows at Château BEYCHEVELLE)
- The use of autonomous electric straddle-type vineyard robots (4) reducing soil compaction, eliminating the consumption of off-road diesel (used in traditional tractors, improving working conditions, etc).



SCAN THE QR CODE AND DISCOVER our Terra Vitis certification in a video!

OUR CHÂTEAUX & ESTATES ARE COMMITTED

				
CHÂTEAU D'ARCINS	•		•	
CHÂTEAU BARREYRES	•		•	
CHÂTEAU BEAUMONT	•		•	•
CHÂTEAU BEYCHEVELLE (GMDF)			•	•
CHÂTEAU LA BOTINIÈRE (VDC)	•		•	
CHÂTEAU CAVALIER	•		•	
CLOS DES ORFEUILLES		•		
CRU LA MAQUELINE	•	•	•	
DOMAINE DES HAUTES COTTIÈRES				
CHÂTEAU DU LORT	•		•	
CHÂTEAU FERRANDE (VDC)	•		•	
CHÂTEAU GOËLANE	•		•	
CHÂTEAU HAUT-COULON		•		
CHÂTEAU DU BOUSQUET & HOURTOU	•		•	
DOMAINE DE LA CLAPIÈRE	•		•	
CHÂTEAUS LATOUR CAMBLANES (VDC)	•		•	(en cours)
CHÂTEAU L'HYVERNIÈRE (VDC)	•		•	
CHÂTEAU MAGNAN LA GAFFELIÈRE (VDC)	•		•	
CHÂTEAU MAGNOL (Barton & Guestier)			•	•
CHÂTEAU MALBEC	•		•	
CHÂTEAU MONTLABERT (VDC)	•		•	
CHÂTEAU TOUR PRIGNAC (VDC)	•		•	

IN 2025
CASTEL-Vins SUPPORTS
CERTIFIED WINES

32.2%
of wines sold
have environmental
certification



19.4%
(+ 20.9%
vs N/N-2)



9.2%
(+ 9.4%
vs N/N-2)



3.5%
(+ 31.5%
vs N/N-2)



0.1%
(+ 87.7%
vs N/N-2)

2.5 PRESERVATION OF BIODIVERSITY AND ECOSYSTEMS



HELPING TO PRESERVE THE PRECIOUS BIODIVERSITY OF OUR ENVIRONMENTS

RISKS AND CHALLENGES

Vineyard landscapes are an important reservoir of biodiversity, but this is currently under pressure from a number of factors: land development, chemical pollution, climate change and the fragmentation of natural habitats. Essential to the health of our vineyards, the preservation of biodiversity offers us the following direct benefits:

- **A regulatory role:** species diversity ensures the presence of numerous predators to combat certain vine pests, such as plant-eating insects, thereby supporting populations of beneficial insects.
- **Soil enrichment:** it increases the organic matter content of the soil, improves its structure and combats erosion.



CHÂTEAU TOUR PRIGNAC

ACTIONS AND PROGRESS

CASTEL-Vins is committed to preserving biodiversity by limiting the use of inputs (chemical fertilisers, plant protection products) and developing protected areas (agroecological infrastructure) to prevent ecosystem degradation.

Within our châteaux and estates, the living viticultural ecosystem is valued as a key factor in maintaining vineyard management, through:

- Maintained green areas and spaces left to nature, fallow land, woods and forests, tree-lined parks with ponds, orchards, and so on – all of which are examples of agroecological infrastructure (AI) that supports biodiversity.
- Preserved areas such as the Natura 2000 site at Château BEYCHEVELLE.
- The preservation and **planting of protective hedgerows or trees**, including fruit trees
- The establishment of **honey-producing or nectar-producing fallow land** (alfalfa, rapeseed, lavender, etc.) or fallow land subject to specific management regulations for game (late mowing versus the official date).
- The installation of **beehives** on certain properties, as bees, through their pollinating activity, are an essential link in the chain for the survival, quality and yield of plants.
- The use of sexual confusion to control pests
- **Eco-grazing** of cows (Beychevelle) with access to pastureland.
- And the full range of alternative viticultural practices to plant protection products for soil conservation, either already in place or under investigation at many châteaux: natural grass cover between rows, green manure or cereals sown between rows, and fertigation (trials underway).

Landscape integration is also respected as far as possible within production facilities to ensure that buildings blend in with the local landscape. The protection and preservation of biodiversity is also beginning to be addressed at our estates and wine merchants through local initiatives and sustainable management of green spaces.

MAISON NICOLAS (WINE MERCHANT) IS ALSO WORKING TO PRESERVE BIODIVERSITY

Cork stoppers returned to wine merchants **are sorted and recycled**, with the proceeds donated to the Mediterranean Cork Institute. These funds help finance the planting of cork oaks in the Pyrénées-Orientales, thereby promoting the development of the ecosystem.



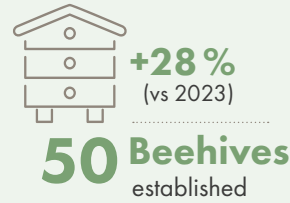
CASTEL LOIRE



RUCHE - CHÂTEAU MONTLABERT

IN 2025

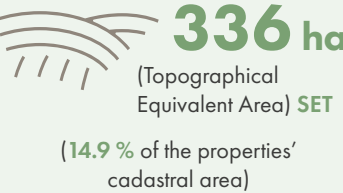
CASTEL-Vins



ACROSS OUR ESTATES AND WINE HOUSES
GREEN SPACE
(parks, gardens, etc...)



ACROSS OUR CHÂTEAUX AND PRODUCTION ESTATES
AREA OF ECOLOGICAL INTEREST (IAE*)



ISO 14001 certification through the collective certification scheme run by the CIVB (Bordeaux Wines).

PACKAGING SITES:
CASTEL Blanquefort (33)

CHÂTEAUX & ESTATES:
Château Magnol
Château Beaumont
Château Beychevelle

*Agroecological infrastructure (AIE) is defined as semi-natural vegetated areas that receive no treatment (herbicides, pesticides, fungicides) and no tillage; examples include: hedgerows, trees, forests and green spaces

2.6 USE OF RAW MATERIALS, REDUCTION OF PACKAGING



LIMITING THE ENVIRONMENTAL IMPACT OF OUR PRODUCTS THROUGH ECO-DESIGN AND BY PROMOTING CIRCULARITY

RISKS AND CHALLENGES

Ensuring the quality and protection of our products throughout their lifecycle requires appropriate packaging (particularly during transport), where the packaging also serves as a medium for information. We must therefore preserve these essential functions whilst incorporating, right from the packaging design stage, the need to reduce environmental impacts.



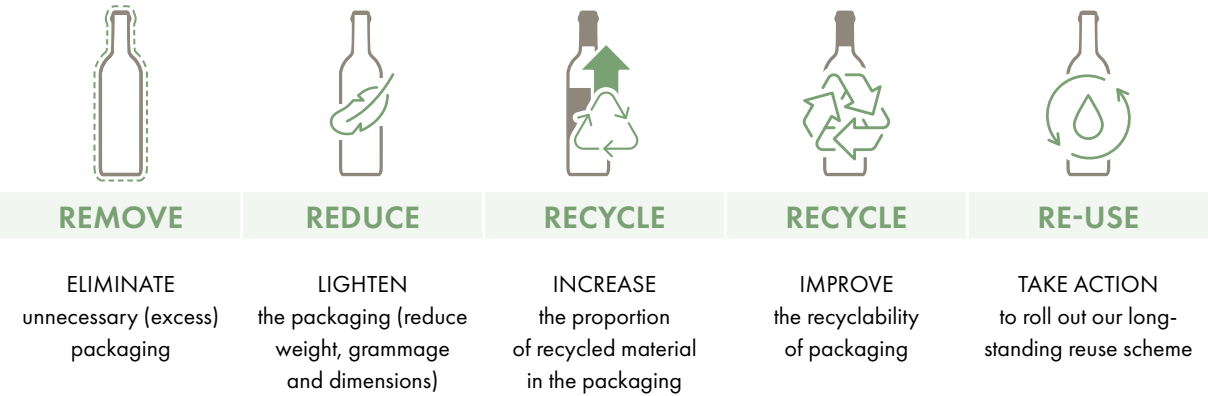
ACTIONS AND PROGRESS

CASTEL-Vins is actively involved in coordinating the sector's Wines & Spirits sectoral (<https://www.adelphe.fr/plans-prevention-decoconception-pour-les-vins-spiritueux>), which incorporates the eco-design provisions of the Anti-Waste Law for a Circular Economy (AGEC). More recently, we have been addressing the ambitious provisions of the new European regulation on packaging and packaging waste (PPWR).



The **5R's** of CASTEL-Vins

As the result of a multidisciplinary 'CSR Packaging' working group (comprising procurement, marketing, manufacturing and CSR departments) operating for several years, CASTEL-Vins has drawn up the broad outlines of its packaging roadmap (eco-design, recyclability, reduction, etc.) with a view to reducing its environmental impact = The 'Castel 5 Rs' were developed at CASTEL-Vins



This work has enabled us to deliver significant improvements across our strategic brands:

- Lighter glass packaging (weighing less than the French national average) for some of our brands: ROCHE MAZET, BARON DE LESTAC, LISTEL, OMBRES DE CAMBRAS, ...
- Our products packaged in Bag-In-Box® format, using recyclable transparent PE/EVOH/PE pouches without plastic handles, featuring integrated short taps and free from carbon black,
- A range of returnable wines for our distribution channels (RHF: out-of-home catering) and initiatives on reuse.
- For our products packaged in PET bottles: a lightweight, integrated cap and the gradual introduction of rPET across all bottle sizes.

All of these measures mean less waste for our consumers.



TO FIND OUT MORE

LET'S TAKE A CLOSER LOOK AT OUR TRAINING INITIATIVES:

1/ THE RESPONSIBLE PROCUREMENT PROGRAMME AND ECO-DESIGN

The CAGC/CACC Procurement Department (Packaging and Inputs) and its procurement officer, supported by the CSR department, have adopted the **ARES responsible procurement programme** (ADEME & Gironde Chamber of Commerce and Industry).

This 10-month collective (multi-company) programme follows a tried-and-tested methodology and tools across four group workshops to provide training, co-develop solutions and exchange ideas, supplemented by individual support from a responsible procurement expert and a CCI adviser to facilitate change management, validate your action plan and monitor its implementation.

Building on this programme, we are structuring our risks and challenges: mapping procurement, ethics and CSR; defining challenges by procurement category; and structuring our responsible procurement policy and related indicators.

As part of this collective learning programme, some of our marketing staff (CASTEL FRERES) were able to take part alongside the procurement team in: An '**Inspir'ACTION**' training workshop on eco-design. A cross-functional '**Eco-design and Responsible Procurement Masterclass**' day



2/ TRAINING COURSES OFFERED BY OUR SUPPLIERS

Taking action to reduce the environmental and societal impacts of our procurement requires us to gain a better understanding of the products we purchase and their life cycles. Recognising this, members of our marketing, technical, quality and procurement teams attend one-day training sessions organised by some of our suppliers; this year, for example, these included training on 'corrugated cardboard' and 'labelling'.

2.7 REDUCING OUR WASTE AND IMPROVING ITS RECYCLING



TO REDUCE OUR WASTE AND INCREASE THE PROPORTION OF WASTE RECYCLED OR REUSED TO THE HIGHEST POSSIBLE STANDARD

RISKS AND CHALLENGES

As a major player in the wine and social drinks industry, CASTEL Vins' operations consume resources and consequently generate various types of waste, posing a risk of environmental pollution if the end-of-life management of this waste is not properly controlled.

The waste generated by viticulture and winemaking activities is numerous and varied, and most of it constitutes potential 'secondary' raw materials that can be recovered for use in agriculture (organic waste, green waste and prunings) or in industry (glass, cardboard, wood, corks, PET, etc.). Efforts to identify the best treatment method for each type of waste from the various production sites and/or châteaux and estates are therefore being carried out in line with local recovery pathways (recovery, recycling, energy recovery, etc.).

Thanks to the work of our teams in collecting, sorting and identifying recycling channels through regional service providers, CASTEL-Vins recycles over 95% of this waste (reuse, recycling or energy recovery).

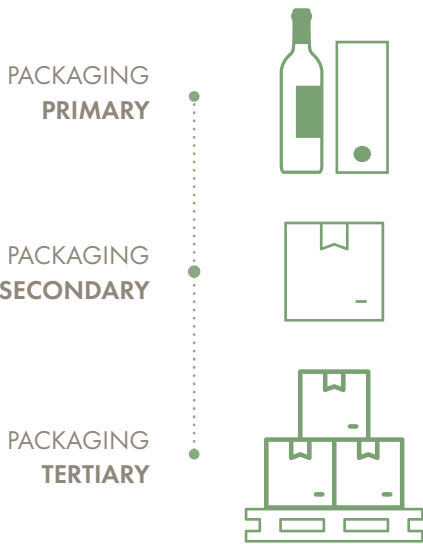


SARMENTS - CHÂTEAU MONTLABERT

ACTIONS AND PROGRESS

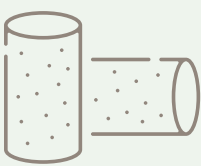
CASTEL-Vinsstrives every day to improve the management of production and packaging waste in order to reduce its environmental impact, in line with the principles of research.

Each bottling plant or wine house utilises the expertise of regional service providers to carry out high-quality separate collection and ensure optimal day-to-day waste management, primarily of packaging from our raw materials or products.



At our châteaux and estates, the principle of the circular economy is applied daily through our responsible viticultural practices, which limit inputs (fewer products to dispose of and less packaging, for example), our optimised winemaking processes, and our management of all waste generated in accordance with available recycling channels:

- Usual green waste (prunings or vine shoots, dead vines, leaves, grass) is mainly recycled on site (used to improve soil quality in the vineyards after shredding, as mulch for flowerbeds, or donated to local residents for energy recovery).
- By-products from winemaking (wine-making waste) are recycled by local wine distilleries
- Packaging for oenological and plant protection products, as well as expired products (unusable plant protection products (PPNU)), is collected in accordance with the A.D.I. VALOR programme. (ministerial approval; further information at <https://www.adivalor.fr>).



The corks will be recycled into insulation, flooring, decorative items, panels, toys, bumpers, trolleys, parts for the automotive industry...

CASTEL FRÈRES/ KRITER/ LISTEL

The proceeds from the recycling of bottle caps (over 30 tonnes) are donated to cancer charities such as AGIR CANCER GIRONDE.



THREE STREAMS OF RECOVERY WE ARE PROUD OF "ALONE WE GO FASTER, TOGETHER WE GO FURTHER"



Our unusable glass bottles are collected, cleaned, inspected and repalletised for reuse .



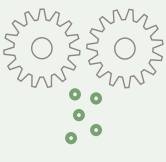
Eco In Pack that the company CASTEL-Vins has entrusted it with THE COLLECTION of 214,600 glass bottles for reuse.

THIS HAS MADE IT POSSIBLE TO:

- Prevent the emission of over 51 tonnes of CO₂ equivalent
- Prevent the disposal of over 100 tonnes of waste
- Save more than 30,000 litres of water

MAISON NICOLAS

The funds raised through cork recycling will be donated to the IML (Institut Méditerranéen du Liège) to finance the planting of cork oaks in the Pyrénées-Orientales.



Waste from glassine paper (adhesive label backing) is shredded and transformed into cellulose wadding thermal and acoustic insulation, specially designed for insulating floors or timber-framed walls.

AVOIDED WASTE

PREVENTION

01 PREVENTION
Avoided waste.

AVOIDED WASTE 117 T.
1.5%
(Glass bottle + reused cardboard boxes used as-is by third parties)

REUSE



02 REUSE
Products used for the same purpose/a different purpose.

WASTE 7039 T.
88.7%

RECYCLING



03 RECYCLING
Transforming waste into raw materials.

371 T.
4.7%

ENERGY RECOVERY



04 ENERGY RECOVERY
Using waste to produce energy.

398 T.
5%

LANDFILL



05 LANDFILL
Last resort: landfill or incineration without energy recovery.

7 934 T. - Predominantly (over 99%)
QUANTITY OF WASTE non-hazardous waste
(TONNES) (7,877 tonnes)

3.1 COMPANY WORKFORCE AND WORKING CONDITIONS AND RELATIONS



TO ENSURE FAIR AND SUSTAINABLE WORKING CONDITIONS AND RELATIONS AND TO PROVIDE A SATISFYING WORKING ENVIRONMENT FOR OUR STAFF

RISKS AND CHALLENGES

Employees are the company’s greatest asset. Economic and environmental instability, changing business conditions, and the growing importance of intangible factors to the company’s long-term viability (expertise, quality, brand image, etc.) all reinforce this fact.

ACTIONS AND PROGRESS

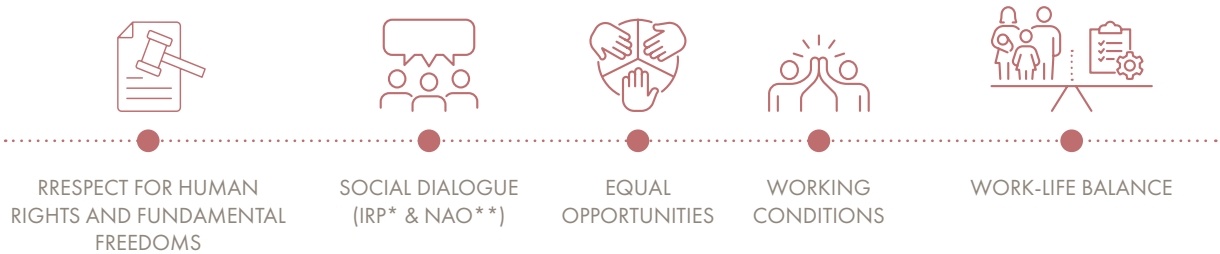
Workforce management is shaped by the seasonal nature of the activities specific to each entity, resulting from the use of temporary staff on fixed-term contracts.

TOTAL WORKFORCE 3,003	Headcount at year-end 31.12 2025		Headcount at year-end 31.12 2025	
	PERMANENT WORKFORCE (CDI)	2,017	NON-SALARIED EMPLOYEES NICOLAS (GMNS = EXECUTIVE DIRECTORS)	649
EMPLOYEE NUMBER 2,163		TEMPORARY EMPLOYEES (CDD) 146	NON-EMPLOYEES (TEMPORARY WORKERS) 191	NON-SALARIED WORKFORCE 840



Within each legal entity, the human resources management policy sets out the principles governing employment relations and working conditions, based on local legislation as well as collective agreements or company-wide agreements. CASTEL Vins pays particular attention to:

- Respect for human rights and fundamental freedoms
- The development of social dialogue within the company
- Equal opportunities
- Working conditions (adaptation and continuous improvement)
- Work-life balance



2025	
NUMBER OF COMPANY-LEVEL AGREEMENTS SIGNED DURING THE YEAR	9
NUMBER OF MEETINGS HELD WITH THE SOCIAL PARTNERS	77
GENDER EQUALITY INDEX (SCORE OUT OF 100)	86 (CASTEL FRÈRES) 96 (MAISON NICOLAS) 83 (KRITER)

IRP*: Employee representative bodies.

NAO**: Mandatory Annual Negotiations.

COMING TOGETHER AND GROWING TOGETHER, TESTIMONIALS FROM OUR EMPLOYEES



CASTEL FRÈRES
MARQUES • CHÂTEAUX • GRANDS CRUS
DEPUIS 1949
MATHIEU
Area manager.

I have been an area manager in the Pays de la Loire region and have been with the company for just over three years.

I’m responsible for marketing our wines, both châteaux and branded wines, to the supermarket sector.

Overall, my main role is to negotiate and develop in-store placement for products negotiated at national level.

What qualities are needed to carry out your role?

To carry out the duties of an area manager at Castel Frères, it is essential to demonstrate excellent interpersonal skills. This is essential for building relationships based on trust with the people I deal with in each shop. Beyond simply being able to build a connection, you sometimes have to go the extra mile and commit in that relationship, be a good listener, patient and empathetic.

And, of course, a results-oriented mindset! You need to have a and be keen to meet and exceed your targets!

This role also requires dynamism, rigour and good organisational skills.

Castel in three words?

‘WINE FOR EVERYONE’! In my role,

I find myself recommending both core as classified growths, and it’s very enriching to work with all categories of products. It’s one of the company’s strengths to be able to offer such a wide range.

-> LINKEDIN



MAISON NICOLAS
DEPUIS 1822
CLORIA
wine merchant and manager –
Maison Nicolas in Malesherbes

I chose MAISON NICOLAS, a historic company with a strong identity, because I love interacting with people and the world of wine.

I completed a five-week training programme weeks, three of which were spent in the training shop.

I particularly appreciated this induction, which allowed me to ask all my questions and gain confidence before getting started.

At MAISON NICOLAS, I have the opportunity to develop, learn and express myself every day.

What I love most is bringing my shop to life and helping every customer so they leave with a bottle or a product they’ll really enjoy.

-> LINKEDIN



vinatis
VINS • CHAMPAGNES • BIÈRES • SPIRITUEUX
#JOBDETE

When we see the smiles on our young summer recruits’ faces summer staff, we smile too.

Every summer, we’re excited at the prospect to welcome new generations into our logistics department. It’s a joy to see their energy!

-> LINKEDIN

3.2 HEALTH AND SAFETY IN OUR ACTIVITIES



PREVENTING AND REDUCING OCCUPATIONAL HEALTH AND SAFETY RISKS

RISKS AND CHALLENGES

The health of our employees is our priority. Our production and distribution activities involve risks of workplace accidents that are inherent to agricultural, industrial and distribution environments.



PROGRAMME : NEO SAPIENS

ACTIONS AND PROGRESS

Looking after all our staff! The prevention of occupational risks aims to ensure workers' safety and protect their physical and mental health. Our Health and Safety at Work policy incorporates these fundamental principles:

- Providing a safe and healthy working environment for all employees, contractors and visitors.
- Committing to preventing accidents, minimising occupational risks and promoting the health and wellbeing of our staff.

CASTEL-Vins approaches health and safety at work through three key areas: **prevention, training** and **communication**, with the aim of moving a little closer to zero accidents every day. **To mobilise all stakeholders, a multidisciplinary CASTEL-Vins National Health and Safety Council (CNSS) has been established.**

PREVENTION through the CSE (Social and Economic Committee), the CSSCT (CSE Health, Safety and Working Conditions Committee), all management teams, HR departments and safety representatives – all of whom are active and committed to health, safety and prevention.

TRAINING in line with our Health & Safety prevention plans, including:

- Standard training courses: forklift operator's licence/CACES, electrical safety accreditation, first aid, fire safety, handling hazardous substances, specific machinery, awareness of first aid procedures, correct movements and postures, etc.
- And specific measures: training on movement and posture, awareness-raising on responsible alcohol consumption for 'wine shop' staff,

The prevention record detailing all health and safety training completed by the employee

COMMUNICATION our staff are encouraged to report any potential risks during meetings with social partners, whether at the CSE (Social and Economic Committee) or CSSCT (Health, Safety and Working Conditions Committee) meetings, where applicable.

Committing to greater prevention and personalised care, notably through the support of our nurse, the establishment, where necessary, of a support unit involving a social worker, or the setting up of a 'Cancer and Employment' unit, and the coverage of part of the costs of licences and memberships by our Works Councils to encourage our staff to take part in sport.



	2025
LOST-TIME ACCIDENT FREQUENCY RATE AMONG EMPLOYEES (FIXED-TERM + INDEFINITE-TERM)	24.13
LOST TIME INJURY FREQUENCY RATE AMONG SELF-EMPLOYED* (TEMPORARY WORKERS AND AUTHORISED NICOLAS MANAGERS)	18.46
SEVERITY RATE AMONG EMPLOYEES	1.37
SEVERITY RATE AMONG SELF-EMPLOYED* (TEMPORARY WORKERS AND AUTHORISED NICOLAS MANAGERS)	1.61

*Data from self-employed workers may not be exhaustive vs. data from temporary employment agencies missing for 2025

• Frequency rate of accidents at work = number of accidents at work with last time X 1 000 000 / hours worked over the year.
• Severity rate : Number of days off work (days lost) as a result of an accident at work multiplied by a thousand, based on the number of hours actually worked (exposure to risk).
• The actual hours worked (statutory hours and overtime) are those used to calculate the lost-time accident frequency rate.

DEVELOPING A SAFETY CULTURE THROUGH THE INVOLVEMENT OF EVERYONE

CASTEL SAINT-OMER is the first of our sites to implement NEO SAPIENS Conseil's approach to **jointly building the site's safety culture**, defining three key areas of focus:

1. Defining a site safety policy
2. Co-developing a safety management system
3. Engage and involve all staff: Develop a 'safety eye', raise awareness of the importance of the human factor and behaviour, involve and empower managers, and raise awareness and engage workers.

Following awareness-raising among 100 per cent of teams and the definition of the 'golden rules', we are proud to see these being put into practice by the operational teams.



VELOPING A CULTURE OF CARE FOR ALL

A look back at **Pink October** and **Blue November (Movember)** for cancer prevention.

Every CASTEL-Vins employee was able to sign up for in-house workshops run by the following organisations:

- * The Europa Donna France charity for an on-site session dedicated to breast cancer prevention and screening (practical self-examination workshop, patient testimonials, etc.)
- * The "Vivre Comme Avant" charity, which delivered a session on the importance of breast cancer screening to help participants better understand the challenges of early detection
- * The Seintinelles charity, which took part in Pink October and organised initiatives to raise awareness of men's health, including a webinar and a 'Walking' challenge.



VINATIS



MAISON NICOLAS (TIHAIS)



CASTEL OCCITANIE (BÉZIERS)

3.3 HUMAN CAPITAL DEVELOPMENT AND JOB ATTRACTIVENESS



SUPPORTING OUR EMPLOYEES' DEVELOPMENT AND GIVING THEIR WORK MEANING

RISKS AND CHALLENGES

All professions within the wine sector are represented at CASTEL. Operating in the viticulture, industrial and distribution sectors, CASTEL-Vins needs to train and retain staff with a wide range of skills (in viticulture, technical fields and sales), whilst constantly adapting to technical, technological and IT developments.

ACTIONS AND PROGRESS

Human capital represents the collective skills, knowledge and experience of employees who contribute to the creation of wealth and innovation within the company.

By encouraging the development of human capital, CASTEL-Vins can improve its productivity and competitiveness, whilst offering employees opportunities for career progression and personal development. The development of human capital depends on the attractiveness of our roles, the identification of talent and professional training.

THE APPEAL OF CAREERS AT CASTEL VINS AND ITS TALENT

To attract new talent and raise awareness of our roles, we must set ourselves apart and professionalise our recruitment methods. The employee experience must therefore convey the values, identity and culture of CASTEL-Vins' entities throughout the employee's career.

- **Capitalising on our strengths:** Through their diverse range of activities, their solid foundations and their locations in France and internationally, the CASTEL-Vins entities offer a wide variety of careers in the wine sector.
- **Offering an attractive remuneration package:** In addition to their salary, our employees benefit from a range of advantages: private and supplementary health insurance, employee savings schemes, profit-sharing and incentive schemes, meal vouchers, a sustainable mobility allowance covering part of the cost of public transport season tickets, and opportunities for career progression...
- **Showcasing our staff and our roles.**

PROFESSIONAL TRAINING

Our training programmes must take into account sector-specific challenges, technological developments, business growth, and the needs expressed by managers and staff during career development reviews, whilst incorporating new initiatives via e-learning to offer ever greater flexibility in staff development pathways.

The development of the required skills (initial training) as well as the development of new skills in line with changes in roles (continuing professional development) are guaranteed at CASTEL Vins through the following:

- **Providing tailored training** through an annual training programme designed to address identified priorities.
- **Committing to enhancing our employees' confidence and performance through our training centres:** the CASTEL FRERES sales school and the MAISON NICOLAS wine merchant training school.
- **Develop potential new talent** by recruiting high-potential candidates, interns and work-study students.

	2025
TOTAL NUMBER OF TRAINING HOURS FOR EMPLOYEES	16,116
NUMBER OF EMPLOYEES TRAINED DURING THE YEAR	1,092
AVERAGE NUMBER OF TRAINING HOURS PER EMPLOYEE	8.8
TRAINING BUDGET AS A PROPORTION OF THE TOTAL WAGE BILL	0.73
NUMBER OF APPRENTICES AND TRAINEES (> 3 MONTHS) RECEIVED	93

NURTURING THE FUTURE OF THE SOMMELIER COMMUNITY

As a leading vineyard owner in Bordeaux and a major player in the fine wine trade, **Castel Châteaux & Grands Crus** is actively committed to passing on knowledge and nurturing young talent through the 5th edition of the **Best Young Sommelier Competition in Vietnam**.

This flagship event is designed to cultivate and celebrate the new generation of talented sommeliers across Asia. This prestigious competition serves as a vital springboard for the contestants, preparing them for a brilliant future on the local and international stage.

This year, the competition brings together promising sommeliers from numerous regions, including China, Hong Kong, Japan, South Korea, Taiwan, Indonesia, Malaysia, Singapore, Thailand and Vietnam.



TURNING WORK-STUDY PROGRAMMES INTO A SHARED EXPERIENCE

What if work-study programmes were no longer just an employment contract, but a genuine personal and professional adventure?

That is the vision behind La Cuvée des Talents!

By creating a learning community where work-study students, managers and HR work together to build a path to excellence, each talented individual is supported as a promise for the future through a 360° programme:

- Collective induction: 'company discovery day'
- Opportunities for discussion and exchange
- A strategic collaborative work project with a presentation to a panel comprising members of the Executive Committee and chaired by the Deputy Managing Director.

IDENTIFYING TALENT BASED ON ABILITY, NOT CVS

Using the **Simulation-Based Recruitment Method (SBR)**, which assesses the skills required for a role through practical exercises inspired by real-life work situations.

For our Blanquefort site, and with the help of the France Travail agency in Bordeaux, we hosted two recruitment sessions, attracting over 100 candidates.

Following a presentation of the company and the vacancies, interested candidates were invited to take skills tests. Those who passed the tests were then invited to a motivational interview.

And what a success: **14 new staff members were recruited**, some of whom will receive support from France Travail to develop their skills (notably for the CACES licence).



4.1 OUR STAKEHOLDERS

OUR COLLABORATION WITH STAKEHOLDERS

Our teams interact with a very wide range of internal and external stakeholders, and the quality of our relationships is central to the long-term sustainability of our activities, which have an impact across the entire sector.

Whilst internal stakeholders (Management, Employees, Social Partners, the Health, Safety and Working Conditions Committee or equivalent, etc.) are required to communicate frequently, relations with other parts of the company’s ecosystem may vary depending on the dialogue arrangements defined by each entity. The outcome of these exchanges serves to reinforce the legitimacy and relevance of the actions undertaken.

AN ESTATE, A VINEYARD, A GRAND CRU – THESE ARE NOT SIMPLY OWNED, BUT CULTIVATED SO THAT THEY MAY BE BETTER SHARED AND PASSED ON.

INCOMING TOURISM

Every year, we welcome hundreds of trade visitors to our family-owned estates and to our partner Grand Cru estates.

We train our sales teams and those of our distributors on a daily basis to turn them into true ambassadors. Whether it’s a simple visit or a full-fledged stay, our aim remains the same: to offer each of our guests the very best experience.



CHÂTEAU FERRANDE



CHÂTEAU BEYCHEVELLE

WINE TOURISM

Family-owned estates are living, breathing places. Whilst they all tell a story – and often even a piece of history – they are not museums. We want to bring them to life, so that everyone can enjoy their time here and make wonderful connections.

With its family roots in winemaking dating back to 1850, Château Montlabert in Saint-Émilion is naturally dedicated to the art of hospitality. Since the summer of 2021, the estate has opened its doors to the general public, offering tours, tastings and workshops.

The Château du Lort offers visitors an idyllic break and a delightful experience just a few minutes from Bordeaux city centre.

A shop open to the public has been set up at Château d’Arcins (Haut-Médoc).



SHOWROOM CHÂTEAU DU LORT



CAVE D'ARCINS

TAKEHOLDERS	COLLABORATION METHODS	MAIN TOPICS AND EXPECTATIONS
 EMPLOYEES	• Newsletter and regular information by email/C'Box • Staff events and thematic meetings • Employee satisfaction survey • Training & performance reviews	• Professional development • Workplace safety • Well-being at work • Equal opportunities • Compensation and benefits
 TRADE UNION	• Employee representative bodies	• Safety & well-being at work • Compensation and benefits
 TEMPORARY AND SEASONAL STAFF	• Occasional meetings via employment related initiatives (forum,...)	• Recruitment calendar, campaigns and opportunities • Working conditions • Job insecurity
 SUPPLIERS & PARTNERS	• Supplier meetings • Communication of standards (e.g Code of Conduct) • Evaluation of suppliers	• Continuity of activities and responsible purchasing practices • Social, environmental and governance compliance • Workplace safety • Skills development
 CUSTOMERS, WHOLESALERS, DISTRIBUTORS AND VENDORS	• Satisfaction questionnaire • Customer service • Social networks, website • digital applications • Open days	• Product availability and price • Reliability of transport equipment
 CONSUMERS	• Satisfaction Questionnaire • Customer Service • Media, social networks, website, advertising and awareness campaigns • Product labeling • Events, open days	• Product Quality • Product pricing • Brand ethics • Responsible Marketing
 PROFESSIONAL ASSOCIATIONS	• Seats on selected associations • Participation in working groups • Funding members	• Regulatory developments • Business sustainability • Professional and economic development
 PROFESSIONAL ASSOCIATIONS	• Seats on selected associations • Participation in working groups • Funding members	• Regulatory developments • Business sustainability • Professional and economic development (Local communities)
 ASSOCIATIONS AND NGO	• Donation et sponsoring programs • Participation in external thematic forums and programs • Open days	• Support for social and environmental projects • Development of the local ecosystem, notably through direct and indirect job creation and skills enhancement
 MEDIA AND SOCIAL NETWORKS	• One-off meetings • Open days	• Transparency and acces to group DF Holding environmental, social and governance information
 ADMINISTRATION, PUBLIC AUTHORITIES AND COMMUNITIES	• Unilatéral meetings • Bilateral meetings • Round tables and working groups	• Regulatory developments • Economic contribution • Corporate environmental responsibility • Road safety and prevention of excessive alcohol-related behavior

All internal and external stakeholders have access to the online whistleblowing platform (<https://groupe-castel.gan-compliance.com/login>), together with a whistleblowing management procedure.

4.2. RELATIONSHIPS WE FOSTER WITH OUR LOCAL STAKEHOLDERS

11

VILLES ET COMMUNAUTÉS DURABLES

12

CONSOMMATION ET PRODUCTION RESPONSABLES

17

PARTENARIATS POUR LA RÉALISATION DES OBJECTIFS

TO STRENGTHEN OUR ROOTS IN THE LOCAL AREA AND PROMOTE THE SOCIO-ECONOMIC DEVELOPMENT OF LOCAL COMMUNITIES

RISKS AND CHALLENGES

Operating across many regions of France, CASTEL Vins’ entities have succeeded in establishing strong local roots and a sense of responsibility towards the communities living in the areas surrounding their sites. Contributing to the preservation of heritage and the local terroir, wine tourism, and environmental conservation has therefore been identified as a key priority.

ACTIONS AND PROGRESS

Since its inception, CASTEL-Vins has been actively working to promote the wine sector and sustain the local economy in many French wine-growing regions – including the most rural areas – as well as wherever our wine houses are based. The initiatives undertaken in 2025 are therefore wide-ranging and diverse.

LOCAL ROOTS & PARTNERSHIPS		2025
BUDGET ALLOCATED TO COMMUNITY SUPPORT (PARTNERSHIPS AND SPONSORSHIP INITIATIVES)		142,300 €
NUMBER OF STAFF PARTICIPATING IN INDUSTRY EVENTS		35
NUMBER OF SOCIAL EVENTS (CLIENTS, STAFF AND EXTERNAL GUESTS)		108

CELEBRATING OUR PARTNER WINEGROWERS

Baron de Lestac is celebrating 40 years of history alongside its partner winegrowers.

We have been working with our partner winegrowers in the wine-growing regions for many years, and we maintain a relationship based on trust, close ties and quality.

Baron de Lestac has been a part of the Bordeaux wine industry for 40 years, with over 80 partner winegrowers across the Bordeaux region.

Every year, an event is dedicated to them.



CASTEL NOUVELLE AQUITAINE - BLANQUEFORT CLUB BARON DE LESTAC

Strengthening ties with our partners at the heart of the Jurançon terroir.

This new initiative demonstrates our commitment to fostering strong, lasting and genuine relationships with those who contribute to the richness of our products.



CASTEL NOUVELLE AQUITAINE - JURANÇON



CASTEL NOUVELLE AQUITAINE - JURANÇON

PROMOTING THE WINE-GROWING HERITAGE

Our company, Patriarche Père et Fils, as a ‘Grand Fondateur’ patron, lies at the heart of the three ‘Cités des Climats & vins de Bourgogne’.

The Cité de Beaune, just a few minutes from the centre of Beaune where our Patriarche cellars are located, is the main visitor centre for the Climats of the Burgundy vineyards – a UNESCO World Heritage Site since July 2015. It comprises nearly 5,000 m² of exhibition space dedicated to Burgundy wines.

The Cité comprises three sites, each offering a complementary tour that highlights the distinctive characteristics of the respective regions.



Barton & Guestier was named “European Winery of the Year” by the prestigious American magazine Wine Enthusiast at the Wine Star Awards held in San Francisco on 27 January.

An internationally recognised award, the result of our passion, our collective commitment and our constant pursuit of excellence.



BARTON & GUESTIER ÉLUE "EUROPEAN WINERY OF THE YEAR"



CASTEL FRÈRES
CHÂTEAUX
& DOMAINES CASTEL
BARTON
& GUESTIER



KRITER



MAISON NICOLAS

SUPPORT FOR LOCAL COMMUNITIES AND CHARITIES – SPONSORSHIP

Through the recycling of our corks and screw caps:

19.9 tonnes
of aluminium corks and screw caps recycled to benefit:

The **AGIR CANCER GIRONDE** charity, for cancer research, contributing significantly to the record donation of €50,000 made to the Bergonié Institute in Bordeaux.

9.3 tonnes
of bottle caps recycled to benefit:

The **LES COPAINS DE TIMEO** charity, based in Beaune, which is dedicated to supporting children with cancer in the Bourgogne-Franche-Comté region (funding trips and activities to make the dreams of sick children come true).

20 tonnes
of corks returned by our consumers are recycled to benefit:

The **IML (Mediterranean Cork Institute)** to fund the planting of cork oaks in the Pyrénées-Orientales (1,195 trees by 2025).

4.3. SUPPORTING OUR CUSTOMERS THROUGHOUT THEIR PRODUCT EXPERIENCE



ENSURING THE QUALITY AND TRANSPARENCY OF OUR PRODUCTS AND PROMOTING RESPONSIBLE CONSUMPTION

RISKS AND CHALLENGES

The quality and safety of our wines and social drinks are top priorities for Castel Vins. Satisfying our customers, meeting our consumers' expectations and ensuring, through comprehensive control of our operations, that there are no defects that might arise during the processing of raw materials or packaging, are our daily commitments.

As our wines and social drinks are a means of sharing and socialising, it is also essential to emphasise the need for responsible consumption to safeguard our health.

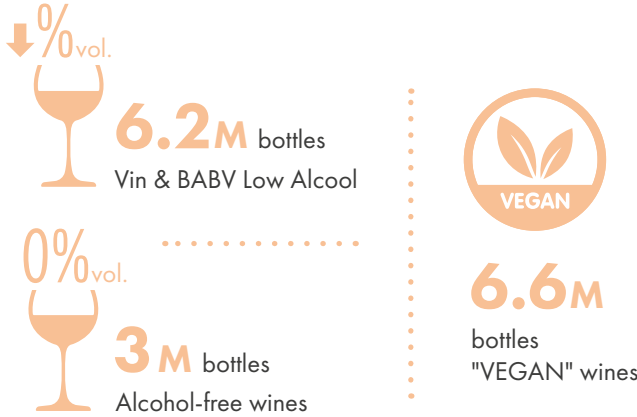
ACTIONS AND PROGRESS:

For many years now, our CASTEL Vins teams have been committed to obtaining certifications and labels which, through third-party audits, demonstrate our compliance with product quality and safety standards, our environmental commitment and our CSR initiatives; they are continuing, more than ever, their efforts towards continuous improvement by adhering to these standards.

	✓	IFS	TERRA VITIS RESPONSABLES	✓	RSE
CASTEL BOURGOGNE - KRITER (Beaune)	•	•	•	•	
CASTEL OCCITANIE (Béziers)	•	•	•	•	
CASTEL NOUVELLE AQUITAINE (Blanquefort)	•	•	•	•	•
CASTEL HAUT DE FRANCE (Saint-Omer)	•	•		•	
CASTEL RHÔNE (Saint-Priest)	•	•	•	•	
CASTEL LOIRE (La Chapelle Heulin)	•	•	•	•	
CASTEL PROVENCE (Pierrefeu)	•	•		•	
CASTEL ÎLE DE FRANCE (Thiais)				•	
LISTEL (Sète)			•	•	
BARTON & GUESTIER (Blanquefort)				•	•
MAISON NICOLAS (Thiais)				•	•
LFE BV (Pays-Bas)		• (Broker)			
MAISON BARRIÈRE (GMDF)				•	

We advocate responsible consumption of our products, prioritising quality. Staff, wine merchants, customers and consumers – everyone is involved.

OUR WINE HOUSES ARE taking steps to offer an ever-increasing range wines and social drinks that are lower in alcohol or better suited to new consumption patterns... so that every consumer can find the ideal product to suit their tastes.



'ALCOHOL-FREE' WITHOUT ANY COMPROMISE ON QUALITY

Through innovative, state-of-the-art industrial equipment CASTEL-Vins is investing €10 million in an innovative, state-of-the-art dealcoholisation facility, for the benefit of all our wine houses and distributors, and offers still and sparkling de-alcoholised wines with balanced profiles, retaining 100 per cent of their natural aromas without the addition of external flavourings, capable of meeting the expectations of even the most discerning consumers of alcohol-free wines.

A gentle de-alcoholisation process that preserves the wine's structure and quality: by heating the wine only to a low temperature (30 to 40°) for just a few tens of seconds, this innovative process enables:

- A very gentle extraction of ethanol
- Recovery of aromas in the aqueous phase, which are then reincorporated into the 0% wine
- Stabilisation of the product, without the addition of any chemical stabilisers.

The resulting dealcoholised wine, which is as close as possible to the original product, has an alcohol content of less than 0.05. It is then chilled to 5 degrees until bottling, in order to preserve all its organoleptic qualities.

The issue of sugar is a key consideration in the production of very high-quality non-alcoholic wine, as it is common to find products with very high sugar content on the non-alcoholic wine market; the CASTEL-Vins dealcoholisation process enables the production of alcohol-free wines with very low sugar content – less than 30 g/L of sugar – compared to the 50 to 60 g/L of sugar usually found in alcohol-free wines.

CASTEL-Vins is therefore able to offer a new generation of alcohol-free products, in all three wine colours as well as sparkling varieties, capable of meeting the expectations of all our consumers, both in France and internationally.



Developed by our oenologists using a unique dealcoholisation process, these wines reveal the true character of the wine without the addition of external flavourings, and boast one of the lowest glycaemic indices on the market.



4.4. PARTNERS IN OUR VALUE CHAIN



PROMOTING RESPECT FOR HUMAN RIGHTS AND RESPONSIBLE PROCUREMENT PRACTICES

RISKS AND CHALLENGES

In the countries where the Company operates, we are committed to respecting internationally recognised human rights, in particular those set out in the fundamental ILO conventions. We aim not only to respect the human rights of our employees, but also to promote these principles throughout our value chain, both upstream and downstream.



TO CONSULT

ACTIONS AND PROGRESS

Our Code of Conduct sets out the rules to be followed by our employees, and requires our first-tier suppliers and service providers, as well as our customers, to apply standards of conduct equivalent to our own, particularly with regard to human rights.

All stakeholders in our value chain are therefore made aware of these requirements via our Code of Conduct and a digital questionnaire (due diligence campaign).

They can also raise any concerns or needs directly via an online platform (<https://groupe-castel.gan-compliance.com>) which includes a procedure for handling reports.

IN 2025
CASTEL-Vins

DUE-DILIGENCE

OVER THE PAST 3 YEARS,
More than **1,270**
BUSINESS PARTNERS
have signed our 'due diligence
questionnaire' *

- 580** wine suppliers
- 95** finished product suppliers
- 71** service providers
- 108** packaging suppliers
- 37** general procurement suppliers



CASTEL NOUVELLE AQUITAINE - BLANQUEFORT CLUB BARON DE LESTAC



CASTEL NOUVELLE AQUITAINE



CASTEL LOIRE - CUVE



PRIMEURS - CHÂTEAU MONTLABERT

IN 2025
CASTEL-Vins

PURCHASES OF OUR WINES

28%
of our wines carry
the **TERRA VITIS** label
760,980 HI

18 audits carried
out on our suppliers
(15 bulk wine suppliers
+ 3 foreign wine merchants)

68.3 %
sourced from France*

50.7%
of regional origin*

PACKAGING PURCHASES

354 suppliers
met during
appointments
15 audits
carried out

92.5 %
of our purchases
are made in France*
and **7.49%** in Europe*

FORMATION :
2 acheteurs formés aux achats
responsables + 5 collaborateurs
marketing sensibilisés à l'éco-
conception « Atelier Inspir-action ».

* Questionnaire on compliance and commitments from our partners regarding our Code of Conduct, our Group Human Rights Policy and our environmental commitments.

* % calculated based on procurement volumes

4.5 BUSINESS CONDUCT & DUE DILIGENCE PLAN



RESPECTING HUMAN RIGHTS, PROMOTING BUSINESS ETHICS AND PROTECTING DATA

RISKS AND CHALLENGES

CASTEL-Vins interacts with a wide range of stakeholders, and the sustainability of its business is directly linked to compliance and the quality of the relationships it maintains with its internal and external stakeholders, as well as to data protection.



ACTIONS AND PROGRESS:

COMBATING ALL FORMS OF CORRUPTION AND PROMOTING PROFESSIONAL INTEGRITY

As part of the Group’s compliance framework, the Ethics Committee monitors the application of the Code of Conduct and the roll-out of measures to implement the framework, aimed at preventing and managing the risks to which the Company and its subsidiaries may be exposed.

This involves the regular organisation of risk assessments and training sessions, as well as the roll-out of specific procedures, relating in particular to the whistleblowing scheme, supplier due diligence and gifts and hospitality. The subsidiaries’ Ethics Committees and Ethics Officers organise the implementation and application of this compliance framework at all levels of the organisation, as well as the implementation of mitigating measures addressing the risks identified, particularly during the previous risk mapping exercise. This campaign addressed risks relating to direct and indirect corruption, conflicts of interest, fraud, anti-competitive practices, money laundering, extortion and data manipulation.



LEARN more about our Code of Conduct on our website. www.vins-castel.wine



REPORTING MECHANISMS AND COMPLAINT HANDLING

Since 2017, an online platform, the link to which is provided in the Code of Conduct (<https://groupe-castel.gan-compliance.com>) has been collecting alerts and reports submitted by our employees or by the Group’s stakeholders (including subcontractors, suppliers and customers). The home page sets out the instructions for use and reports are handled by the Ethics Officer.

This whistleblowing scheme enables anyone to report, in confidence, any behaviour that breaches the Code of Conduct, internal procedures or the law. It also enables anyone to report any serious breach of human rights and fundamental freedoms, the environment, or health and safety.

HOW TO REPORT?

To report an incident, any Group employee or external party may use the following channels at all levels of the company:

- DEDICATED PLATFORM
- ETHICS COMMITTEES OR ETHICS ADVISORS
- CSR ADVISORS



WHAT TO REPORT?

- ANY VIOLATION OF THE CODE OF CONDUCT
- ANY VIOLATION OF AN INTERNAL PROCEDURE
- ANY VIOLATION OF THE LAW

EXAMPLES:

- > Corruption, influence peddling.
- > Fraud.
- > Serious violations of human rights and fundamental freedoms, the health and safety of individuals, and the environment.

TRAINING PROGRAMME		REPORTS (VIA OUR PLATFORM) 2025	
NUMBER OF PEOPLE TRAINED IN THE CODE OF CONDUCT		TOTAL NUMBER OF REPORTS RECEIVED	2
594 (OVER 3 YEARS)		TOTAL NUMBER OF REPORTS DEEMED ADMISSIBLE	1
		NUMBER OF CONFIRMED 'CORRUPTION INCIDENT' REPORTS	0
		NUMBER OF CONFIRMED 'INFORMATION SECURITY INCIDENT' REPORTS	0

IMPLEMENTATION OF THE VIGILANCE PLAN:

COMPONENTS OF THE VIGILANCE PLAN	LOCATION IN THE REPORT	
Risk mapping for the identification, analysis and prioritisation of risks.	Our main extra-financial risks	P 13
Procedures for regularly assessing the situation of subsidiaries, subcontractors or suppliers with regard to the mapping.	Value Chain Workers	P 40
Appropriate actions to mitigate risks or prevent serious human rights or environmental abuses.	Environmental Social and Governance Information	P 14 à P 26 P 28 à P 33 P 34 à P 43
Alert and reporting mechanism.	Governance Information	P 35
Mechanism for monitoring the measures implemented and evaluating their effectiveness.	Environmental Social and Governance Information	P 14 à P 26 P 28 à P 33 P 34 à P 43

METHODOLOGICAL NOTE

In order to guide its corporate social responsibility (CSR) policies, CASTEL-Vins has voluntarily drawn up this report based on Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards the disclosure of non-financial information.

SCOPE

This statement covers the ESG (Environmental, Social and Governance) activities of all CASTEL-Vins entities for the period from 1 January 2025 to 31 December 2025, corresponding to the Group’s financial year. The reporting cycle is annual.

The information provided is derived from data collected from all sites included within the scope of financial consolidation.

MAIN NON-FINANCIAL RISKS IDENTIFIED

The Company has identified its non-financial risks using a methodology detailed in the relevant section (see page 12: ‘OUR RISKS AND CHALLENGES’).

INDICATORS

The indicators selected were deemed to be the most relevant in light of the risks incurred and the opportunities available, whilst taking into account the expectations of stakeholders.

KEY INDICATORS

ECONOMIC	2023	2024	2025	VARIATION N/N-2
TURNOVER	1,149,400 K€	1,150,956 K€	1,127,800 K€	-1.9 %
LOCAL TAXES	47,037 K€	43,573 K€	36,320 K€	-2.,5
WINE PRODUCTION (VOLUME OF BOTTLED WINE + PRODUCTION FROM OUR VINEYARDS)	2,976,051 K€	2,756,718 K€	2,711,759 K€	-9.7%
VOLUME OF WINE BOTTLED AT OUR BOTTLING CENTRES	2,909,678 K€	2,696,625 K€	2,663,178 K€	-9.3%

ENERGY & CARBON	2023	2024	2025	VARIATION N/N-2
CTRICITY CONSUMPTION	33,525 MWh	32,798 MWh	35,939 MWh	6.7%
SHARE OF ELECTRICITY IN OUR TOTAL ENERGY CONSUMPTION	46.5%	42.4%	47.8%	2.7%
ELECTRICITY TO VIN RATIO	11.26 MWh/Hl	11.9 MWh/Hl	13.25 MWh/Hl	15.0%
CONSUMPTION OF FUELS DERIVED FROM NATURAL GAS	26,473	24,234	23,309	-13.6%
GAS TO VIN RATIO	8.9 MWh/Hl	8.79 MWh/Hl	8.6 MWh/Hl	-3.5%
PROPORTION OF GREEN (RENEWABLE) ELECTRICITY WITH GO	97.6%	94.9%	93.9%	-3.9%
AMOUNT OF ELECTRICITY CONSUMED BY OUR PACKAGING SITES	84.6%	81.8%	75.2%	-12.4%
TOTAL ENERGY CONSUMPTION	72,068 MWh	77,382 MWh	75,206 MWh	4.2%
ENERGY TO VIN RATIO	24.22 MWh/Hl	28.07 MWh/Hl	27.73 MWh/Hl	12.7%
E1-6_07_ABSOLUTE SCOPE 1 GHG EMISSIONS (EXCLUDING REFRIGERANTS)	/	8,211.1 T CO ₂	7,892.2 T CO ₂	-4.0%
E1-6_07_ABSOLUTE SCOPE 1 GHG EMISSIONS	10,765.5 T CO ₂	8,211.1 T CO ₂	8,360.2 T CO ₂	-28.8%
E1-6_09_ABSOLUTE SCOPE 2 GHG EMISSIONS USING THE LOCATION-BASED METHODOLOGY	771,95 T CO ₂	842,64 T CO ₂	1 411,67 T CO ₂	45.3%
E1-6_10_ABSOLUTE SCOPE 2 GHG EMISSIONS USING THE MARKET-BASED METHODOLOGY	336.88 T CO ₂	416.01 T CO ₂	410.05 T CO ₂	17.8%
E1-6_11_ABSOLUTE SCOPE 3 GHG EMISSIONS FOR ALL MATERIAL CATEGORIES	418,576 T CO ₂	349,154 T CO ₂	364,444 T CO ₂	-14.9%
QUANTITY OF SCOPE 3 GHG EMISSIONS CALCULATED USING PRIMARY DATA	106,439 T CO ₂	96,780 T CO ₂	105,179 T CO ₂	-1.2%

WATER	2023	2024	2025	VARIATION N/N-2
TOTAL WATER CONSUMPTION	460,469 m³	373,050 m³	381,041 m³	-20.8%
WATER CONSUMPTION FROM OUR PACKAGING OPERATIONS	347,922 m³	329,953 m³	326,472 m³	-6.6%
PROPORTION OF WATER USED BY THE PACKAGING OPERATION	75.6%	88.4%	85.7%	/%
WATER VOLUME TO VIN RATIO	1.55 Hl/Hl	1.35 Hl/Hl	1.41 Hl/Hl	-10.1%
WATER TO WINE VOLUME RATIO FOR OUR PACKAGING CENTRES’ OPERATIONS	1.20 Hl/Hl	1.22 Hl/Hl	1.23 Hl/Hl	2.5%

KEY INDICATORS

WASTE & END-OF-LIFE	2023	2024	2025	VARIATION N/N-2
TOTAL QUANTITY OF NON-HAZARDOUS WASTE - REUSE STREAM	7.89 T	1.11 T	117.06 T	93.3%
TOTAL QUANTITY OF WASTE - REUSE STREAM	7.89 T	11.11 T	117.06 T	93.3%
TOTAL QUANTITY OF HAZARDOUS WASTE - RECYCLING STREAM	16.49 T	111.93 T	28.18 T	41.5%
TOTAL QUANTITY OF NON-HAZARDOUS WASTE - RECYCLING STREAM	7,140.03 T	7,021.48 T	7,010 T	-1.8%
TOTAL QUANTITY OF WASTE - RECYCLING STREAM	7,156.51 T	7,133.41 T	7,039 T	-1.7%
TOTAL QUANTITY OF HAZARDOUS WASTE - ENERGY RECOVERY STREAM	24.62 T	23.85 T	18.21 T	-35.2%
TOTAL QUANTITY OF NON-HAZARDOUS WASTE - ENERGY RECOVERY STREAM	221.62 T	235.15 T	352.86 T	37.2%
TOTAL QUANTITY OF WASTE - ENERGY RECOVERY STREAM	246.24 T	259.01 T	371.07 T	33.6%
TOTAL QUANTITY OF HAZARDOUS WASTE – LANDFILL	8.44 T	0.22 T	2.28 T	-270.8%
TOTAL QUANTITY OF NON-HAZARDOUS WASTE – LANDFILL	614.22 T	408.01 T	396.50 T	-54.9%
TOTAL QUANTITY OF WASTE – LANDFILLING	622.66 T	408.23 T	398.78 T	-56.1%
TOTAL QUANTITY OF HAZARDOUS WASTE GENERATED AND STORED	/	0.05 T	8.60 T	100.0%
TOTAL QUANTITY OF NON-HAZARDOUS WASTE GENERATED AND STORED	/	0	0	/
TOTAL ANNUAL QUANTITY OF WASTE GENERATED AND STORED	/	0.05 T	8.60 T	100.0%
E5-5_16_TOTAL QUANTITY OF HAZARDOUS WASTE (CASTEL-Vins)	76.23	136.05	57.26	-33.1%
E5-5_16_TOTAL QUANTITY OF NON-HAZARDOUS WASTE (CASTEL-Vins)	7,983.76	7,675.75	7,877.29	-1.4%
QUANTITY OF WASTE (TONNES)	8,059.99 T	7,811.8 T	7,934.56 T	-1.6%
TOTAL QUANTITY OF HAZARDOUS WASTE (CASTEL-Vins) RECYCLED	41.1 T	135.78 T	46.20 T	11.0%
TOTAL QUANTITY OF HAZARDOUS WASTE (CASTEL-Vins) NOT RECYCLED	8.44 T	0.27 T	10.88 T	22.4%
TOTAL QUANTITY OF NON-HAZARDOUS WASTE (CASTEL-Vins) RECYCLED	7,369.54 T	7,267.74 T	7,356.89 T	-0.2%
OTAL QUANTITY OF NON-HAZARDOUS WASTE (CASTEL-Vins) NOT RECYCLED	614.22 T	408.01 T	396.5 T	-54.9%
TOTAL QUANTITY OF WASTE RECYCLED	7,410.64 T	7,403.52 T	7,403.09 T	-0.1%
TOTAL QUANTITY OF WASTE NOT RECYCLED	622.66 T	408.28 T	407.38 T	-52.8%

KEY INDICATORS

STAFF NUMBERS AS AT 31.12	2023	2024	2025	VARIATION N/N-2
TOTAL NUMBER OF EMPLOYEES	2,077	2,128	2,163	4.0%
NUMBER OF PERMANENT STAFF	1,953	1,991	2,017	3.2%
NUMBER OF TEMPORARY STAFF	124	137	146	15.1%
NUMBER OF WOMEN	757	793	822	7.9%
NUMBER OF MEN	1,320	1,335	1,341	1.6%
AVERAGE ANNUAL WORKFORCE (IN FULL-TIME EQUIVALENTS, 'FTE')	2,041.4	2,073.4	1,971.5	-3.5%
NUMBER OF NON-STAFF MEMBERS (GMNS)	650	674	649	-3.9%
NUMBER OF NON-PERMANENT STAFF (AGENCY WORKERS)	183	131	191	4.2%
TOTAL NUMBER OF SALARIED AND NON-SALARIED STAFF	2,910	2,933	3,003	3.1%
NUMBER OF ACTUAL HOURS WORKED BY EMPLOYEES	3,514,867	3,535,647	3,232,086	-8.7%
NUMBER OF ACTUAL HOURS WORKED BY NON-SALARIED STAFF (TEMPORARY WORKERS)	/	311,195	365,650	100.0%
HUMAN CAPITAL DEVELOPMENT	2023	2024	2025	VARIATION N/N-2
TOTAL NUMBER OF TRAINING HOURS FOR EMPLOYEES	23,306	24,150	19,116	-21.9%
NUMBER OF EMPLOYEES TRAINED DURING THE YEAR	1,458	1,347	1,092	-33.5%
AVERAGE NUMBER OF TRAINING HOURS PER EMPLOYEE	11.2	11.3	8.8	-27.0%
TRAINING BUDGET AS A PROPORTION OF THE TOTAL WAGE BILL	1.23	1.44	0.73	-69.3%
NUMBER OF STAFF WITH APPRENTICE OR TRAINEE STATUS (> 3 MONTHS)	110	74	93	-18.3%
HEALTH & SAFETY AT WORK	2023	2024	2025	VARIATION N/N-2
FREQUENCY RATE OF ACCIDENTS RESULTING IN LOST TIME AMONGST EMPLOYEES	22.76	23.19	24.13	5.7%
SEVERITY RATE AMONG EMPLOYEES	0.80	0.98	1.37	+ 41.6%
FREQUENCY RATE OF ACCIDENTS RESULTING IN LOST TIME AMONG NON-EMPLOYEES	/	20.08	1.,46	- 8.8%
SERIOUSNESS RATE AMONG NON-EMPLOYEES	/	1.89	1.61	-17.1%
SOCIAL DIALOGUE	2023	2024	2025	VARIATION N/N-2
PROPORTION OF WOMEN IN THE PERMANENT MANAGERIAL WORKFORCE	28.66	29.13	27.63	-3.7%
PROPORTION OF PERMANENT STAFF WITH DISABILITIES	2,92	3,42	2,97	1.9%
GENDER EQUALITY INDEX (EGAPRO) - CASTEL FRÈRES	85	86	86	1.2%
GENDER EQUALITY INDEX (EGAPRO) - NICOLAS	79	82	83	4.8%
GENDER EQUALITY INDEX (EGAPRO) - KRITER	84	84	96	12.5%
GENDER EQUALITY INDEX (EGAPRO) - VINATIS	NC	NC	NC	/
NUMBER OF MEETINGS HELD WITH THE SOCIAL PARTNERS	135	125	77	-75.3%
NUMBER OF COMPANY-LEVEL AGREEMENTS SIGNED DURING THE YEAR	12	12	9	-33.3%

KEY INDICATORS

PARTNERS IN OUR VALUE CHAIN	2023	2024	2025	VARIATION N/N-2
VOLUME OF WINE UNDER CONTRACT BEARING THE TERRA VITIS LABEL	723,054.18 HI	786,810.46 HI	760,984 HI	5.0%
NUMBER OF AUDITS CARRIED OUT (WINE)	10	30	18	58
PROPORTION OF WINES OF FRENCH ORIGIN (BOTTLED VOLUME)	64%	69%	68.3%	6.3%
PROPORTION OF WINES OF REGIONAL ORIGIN (BOTTLED VOLUME)	46%	51%	50.7%	9.3%
PARTNERS IN OUR VALUE CHAIN	2023	2024	2025	CUMUL (3 ANS)
NUMBER OF EXTERNAL STAKEHOLDERS ASSESSED (DUE DILIGENCE)	422	636	216	1,274
NUMBER OF SUPPLIERS ASSESSED FOR CIRCULARITY (DUE DILIGENCE) – BULK WINE	213	367	0	580
NUMBER OF CIRCULARISED SUPPLIERS (DUE DILIGENCE) FOR DRY MATERIALS (CAGC)	28	88	108	/
"NUMBER OF CIRCULARISED SUPPLIERS (DUE DILIGENCE) - SERVICE PROVIDERS (TRANSPORT, VITICULTURE AND WINE-MAKING, BOTTLERS, ETC.)"	/	/	71	71
NUMBER OF CIRCULARISED SUPPLIERS (DUE DILIGENCE) – OTHER	181	86	37	304
NUMBER OF CIRCULARISED SUPPLIERS (DUE DILIGENCE) FINISHED PRODUCTS (GAC)	0	95	0	95
NUMBER OF AUDITS CARRIED OUT (CAGC)	21	15	15	51
NUMBER OF SUPPLIER MEETINGS	287	372	354	18,9%
PROPORTION OF OUR PURCHASES (PACKAGING) MADE IN FRANCE (BY VOLUME)	85.75%	88.93%	92.5%	-7.3%
PROPORTION OF OUR PURCHASES (PACKAGING) MADE IN EUROPE EXCLUDING FRANCE (BY VOLUME)	13.98%	11.06%	7.49%	-86.6%
RESPONSIBLE CONSUMPTION	2023	2024	2025	VARIATION N/N-2
‘ALCOHOL-FREE’ WINES	1,654,418 cols	1,870,521 cols	3,067,870 cols	46.1%
‘LOW-ALCOHOL’ WINES & BABV	6,908,296 cols	6,526,167 cols	6,241,628 cols	-10.7%
‘VEGAN’ WINES	4,303,531 cols	4,347,446 cols	6,603,073 cols	34.8%
LOCAL ROOTS & PARTNERSHIPS	2023	2024	2025	VARIATION N/N-2
BUDGET FOR COMMUNITY SUPPORT (PARTNERSHIPS AND SPONSORSHIP INITIATIVES)	292,225 €	105,107 €	142,315 €	/
NUMBER OF STAFF PARTICIPATING IN INDUSTRY ORGANISATIONS	105	123	108	2.8%
NUMBER OF SOCIAL EVENTS (CLIENTS, STAFF AND EXTERNAL GUESTS)	/	35	35	/

ETHICS & COMPLIANCE	2023	2024	2025	CUMUL (3 ANS)
NUMBER OF PEOPLE TRAINED IN THE CODE OF CONDUCT	309	273	12	594
NUMBER OF STAFF EXPOSED TO COMPLIANCE RISKS	500	692	NC	/
	2023	2024	2025	VARIATION N/N-2
NUMBER OF ETHICS COMMITTEE MEETINGS	2	13	NC	/
NUMBER OF COMMUNICATIONS ISSUED BY THE ETHICS COMMITTEES	3	17	NC	/
TOTAL NUMBER OF REPORTS RECEIVED	4	14	2	-100%
TOTAL NUMBER OF REPORTS DEEMED ADMISSIBLE	4	13	1	-300%
NUMBER OF CONFIRMED ‘CORRUPTION INCIDENT’ REPORTS	0	0	0	/
NUMBER OF CONFIRMED ‘INFORMATION SECURITY INCIDENT’ REPORTS	0	1	0	/

GLOSSARY

ENVIRONMENTAL

WATER CONSUMPTION

The total volume of water consumed can come from the following sources:

- Purchased water (water supply from the municipal network or other public or private water services),
- Water withdrawn (borehole water supply or surface water (rivers, lakes))

ENERGY CONSUMPTION

- The total energy consumption of the entities owned or controlled by the company is the sum of the fuel consumed (gas, oil, coal, biofuel, biomass), electricity, heating, cooling and steam purchased or generated by the company.

ISO 14 001

- It defines the criteria for an environmental management system that lends itself to certification. This standard outlines a framework that a company or organization can apply to build an effective system.

GREENHOUSE GAS EMISSIONS ASSESSMENT

- A GHG assessment is an assessment of the quantity of greenhouse gases emitted (or captured) into the atmosphere over a year by the activities of an organization or territory. It is generally part of a dynamic of projects and reduction actions. When carried out on a large scope of emissions, the GHG assessment makes it possible to assess an organisation's carbon dependence and vulnerability and can allow a reflection on the company's development strategy. Defined in scopes:
 - Scope 1 represents the direct GHG emissions produced by the company,
 - Scope 2 corresponds to indirect emissions related to energy, but which do not occur directly by the company
 - Scope 3 is related to indirect emissions that are not under the control of the company

*AEI: (Agroecological Infrastructure) are defined as semi-natural vegetated areas that do not receive any treatment (herbicides, pesticides, fungicides) or soil cultivation. Examples include hedges, trees, forests and green spaces.

- CO2 eq. : also called CO2e or CO2 eq. or CO2eq is a unit of measurement created by the IPCC, which expresses all greenhouse gas emissions under the same unit by applying a conversion factor, the global warming factor (GWP) which depends on the gas and the period considered. The GWP of CO2 is 1 in 20 years.
- Emissions factor: Ratio between the amount of CO2eq. emitted by a product or service and the unit quantity produced.

RECYCLING

- Recycling and recovery of materials in the broad sense play an essential role as a means of combating the environmental impacts of waste production and disposal, and for the sustainable management of natural resources. Both also limit greenhouse gas emissions and water consumption related to industrial production.

SOCIAL

STAFF

- Permanent employees (CDI), temporary employees (CDD) and self-employed workers (temporary workers, seasonal workers, non-salaried managers) are the workforce present within the company on 31 December.

Employees whose contract is suspended (parental leave, sabbatical leave, business creation leave, etc.), or on long-term absence are counted, while employees replacing absent employees are them excluded from the workforce.

HOURS WORKED

- The number of hours worked corresponds to the hours actually worked by employees (statutory annual duration + overtime). The hours of training or delegation are counted.

HEALTH AND SAFETY

- An accident at work, whatever the cause, is considered to be an accident occurring as a result of or in the course of work resulting in bodily or psychological injury to any person employed or working, in any capacity or in any place whatsoever, for the employer directly or indirectly. This includes commuting accidents.
- A commuting accident is considered to be any accident that occurs between the main residence and the place of work or between the place of work and the place where the employee usually eats his meals. Commuting accidents are counted as occupational accidents here, although the legislation differs for these two types of accidents.
- An occupational disease is caused by the type of activity or the professional situation. The criterion of suddenness distinguishes an accident at work from an occupational disease, which is characterized, on the contrary, by its slow and progressive nature.
- A day off is a day of work not performed due to an incapacity of the worker, due to an accident at work or an occupational disease.
- The frequency rate and severity rate indicators apply to work/lost-time commuting accidents, according to the following formula:

FREQUENCY RATE: (number of lost-time accidents / number of hours worked) * 1,000,000

SEVERITY RATE: (number of days off work x 1000) / number of hours worked

TRAINING

- Vocational training is a system that allows you to train throughout your professional career, to develop your skills and access employment, to stay in employment or to change jobs. It is necessary for the exercise of a professional activity and its financing is provided by the company.

TRAINING HOURS PER EMPLOYEE = total duration of training hours / total number of employees

RELATIONS AND WORKING CONDITIONS

- A company agreement is a collective text negotiated and signed between the employer and the employees' representatives and applying exclusively to the company. Their objectives may include the following subjects: remuneration, working time, sharing of added value, professional equality and quality of life at work; forward-looking management of jobs and skills
- Environmental

GOVERNANCE (SOCIETAL)

ENERGY CONSUMPTION

- he total energy consumption of the entities owned or controlled by the company is the sum of the fuel consumed (gas, oil, coal, biofuel, biomass), electricity, heating, cooling and steam purchased or generated by the company.

ISO 14 001

- It defines the criteria for an environmental management system that lends itself to certification. This standard outlines a framework that a company or organization can apply to build an effective system.

ISO 9001

- Management standard. It demonstrates the ability to consistently deliver a product or service that complies with customer requirements and applicable legal and regulatory requirements and a commitment to increasing customer satisfaction

IFS - INTERNATIONAL FEATURED STANDARD

- Audit framework based on the ISO 9001 standard and the HACCP system certifying agri-food suppliers of private labels, a prerequisite for access to French, German and Italian supermarkets. It allows you to prove your mastery of the safety and hygiene of your processed food products under private label.

BRCGS FOOD (BRAND REPUTATION THROUGH COMPLIANCE OF GLOBAL STANDARDS)

- UK standard for suppliers of food products sold under own brands or private labels. It takes a comprehensive approach to the integrity of food products, taking into account food safety, food fraud and food defence.

ISO 26,000

- Standard consisting of guidelines around 7 central questions for the application of a Corporate Social Responsibility (CSR) approach that makes it possible to evaluate the commitment and overall performance in favor of sustainable development

ISO 50 001:

- A voluntary standard that aims to develop and implement an orderly energy management system to prioritize energy performance.

CORPORATE SPONSORSHIP

- Services provided for the public purpose, through the direct payment of operational costs or the staffing of the establishment or service with the company's own employees.

NFRD (NON-FINANCIAL REPORTING DIRECTIVE) & DPEF (NON-FINANCIAL PERFORMANCE DECLARATION)

- NFRD: European Directive on the disclosure of sustainability-related information at the same level as financial reporting in corporate reporting
- DPEF: Consists of communicating information relating to environmental, social and personnel issues, respect for human rights and the fight against corruption.

ENVIRONMENT, SOCIAL AND GOVERNANCE (ESG):

- Refers to the dimensions considered as the three pillars of corporate social responsibility.

CSRD (CORPORATE SUSTAINABILITY REPORTING DIRECTIVE)

- European directive on corporate sustainability reporting, which will soon replace the European Non-financial reporting directive (NFRD). This reporting exercise will have to be carried out on the basis of the European sustainability reporting standards currently being developed by the European Financial Reporting Advisory Group (EFRAG)
- Sustainability reporting: Involves disclosing non-financial policies, methodologies, and performance indicators to stakeholders, including investors, employees, customers, and the public. This practice encompasses environmental, social and governance (ESG) indicators.

