

Be the Change
by newest

Corporate Social Responsibility

Guidelines

Our frames of reference

Our CSR* approach, called “Be the Change”, is based on international frameworks such as the United Nations Sustainable Development Goals as well as the United Nations Global Compact.

In order to assess our CSR performance and promote continuous improvement in our practices, our approach also relies on ESG data management tools.

*Corporate Social Responsability

Frames of reference

↗ United Nations

• **17 Sustainable Development Goals (SDGs)** – Universal framework aimed at balancing social, economic, and environmental sustainability to ensure that by 2030 all people enjoy peace and prosperity.



• **Global Compact** – Framework for businesses to apply SDGs within their activities. It establishes **10 principles** in the following areas: human rights, labor, the environment, and anti-corruption ↗ **Renewed annually.**

↗ The Paris Agreement

International treaty on **climate change**, adopted by 196 Parties at **COP21 in Paris** in 2015, to **limit global warming to below 2°C** (compared to pre-industrial levels).

COP21 · CMP11
PARIS 2015
UN CLIMATE CHANGE CONFERENCE

Tools

↗ Non-financial data monitoring

Tennaxia

↗ Sustainability performance rating

ecovadis CDP



Performance and sustainability go hand in hand

*How many Earths? How many countries?
https://overshoot.footprintnetwork.org/how-many-earths-or-countries-do-we-need/
**Integrated Management System (IMS) is a unified and comprehensive framework that combines various management systems to support operational excellence & efficiency, service quality, social & environmental responsibility, ethics and risk management across our activities.

A word from our CEO

In a world that currently consumes the equivalent of 1.7 Earths every year*, businesses have a responsibility to be part of the solution.

Responsibility is one of Newrest's core values. Creating long-term value requires the active contribution of all our stakeholders including our employees, suppliers, clients & shareholders. Corporate Social Responsibility is therefore everyone's responsibility.

Performance and sustainability go hand in hand. Reducing food waste, preserving resources and improving waste management, to name but a few, help strengthen both our operational efficiency and our long-term resilience. This pragmatic approach, led at the highest level of the Group, is embedded in the way we make decisions, conduct our business and create value.

True to our entrepreneurial culture, we take a pragmatic approach to sustainability: we favour practical solutions, local initiatives and measurable actions. Sustainability is not a standalone programme: it is an integral part of how we operate every day, across all our activities and geographical areas.

As a signatory of the United Nations Global Compact, we contribute to the achievement of the Sustainable Development Goals. Supported by a dedicated governance structure, we focus our efforts where it matters most for our business, our stakeholders, and society as a whole.

Our CSR journey is built on strong foundations:

- A Code of Conduct defining interactions with our stakeholders
- An Integrated Management System** enhancing our organizational efficiency
- Four Group policies: Environmental, Social, Sustainable Procurement & Ethics policies introducing our global commitments
- A double materiality assessment that helps us focus on our biggest impact and responsibilities

These guidelines translate our commitments into action: it provides an operational framework built around seven pillars that guide everyday actions of our teams across the world.

While health, safety, and working conditions are not covered in these guidelines, they remain at the heart of our commitment through our QHSSE programme called *I Care*.

The challenges ahead are significant. So are our determination to address them and our ability to act. Together, we can turn our commitments into lasting results.



Olivier Sadran
President & CEO

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People & Society

1. Professional growth and Diversity, Equity & Inclusion (DEI)
2. Interactions with civil society





Professional growth and Diversity, Equity, & Inclusion (DEI)

With over 60,000 employees across more than 50 countries, we place people at the core of our business, relying on a diversity of people, languages, cultures, and backgrounds.

Equity and inclusion refer to the creation of an organizational culture where every employee feels heard, respected, and included.

We aim to foster both personal and professional development for our teams, while ensuring a safe, and respectful working environment that upholds the dignity of all.

This ambition echoes Newrest's DNA, based on trust, agility and team spirit, and needs to be cultivated so that every employee becomes ambassador of the Group.

Actions ↓

- ↗ Promote internal mobility and prioritise internal promotion opportunities
- ↗ Empower all our staff to grow through knowledge-sharing and structured training programs
- ↗ Promote the Graduate Program* to attract new talents all around the world
- ↗ Build partnerships with schools & universities to promote our profession, recruit and train our future employees
- ↗ Foster diverse and multicultural teams through inclusive recruitment, development and promotion practices.
- ↗ Deploy local initiatives that foster inclusion & diversity
- ↗ Promote equal opportunities for all employees
- ↗ Ensure wellbeing and team spirit through dedicated programs





*Graduate Program: one-year fast-track development program that provides young graduates with operational experience, mentoring and accelerated development opportunities to build the skills required for future managerial positions within the Group.



PEOPLE & SOCIETY

Interactions with civil society

Building strong relationships with communities and organizations is essential as all our stakeholders play a key role in the development of our activities in the long-term.

The civil society refers to non-governmental organizations, community groups, and associations that act independently to promote civic engagement, social justice, and public interest.

Whatever the country we operate in, we aim to foster long-term partnerships specifically with community groups and actively integrate them into our ecosystem. These relationships contribute to the development of a wide variety of collaborative projects benefitting to all stakeholders involved.

Actions ↓

- ↗ Collaborate with our key stakeholders to become part of our local ecosystems, specifically through 3 key levers:
  - Participating in the local economy offering career opportunities and training programs
  - Being involved in circular economy projects as well as environmental actions
  - Supporting local supply chains
- ↗ Participate financially to the Newrest Foundation Unlimited up to 1.5 % of Newrest Group net income, each year



Environm

3. Food waste
4. Waste
5. Use of natural resources





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ENVIRONMENT

Food waste



One third of all food produced worldwide goes to waste.* Food waste encompasses any food intended for human consumption that is lost, discarded or spoiled at any stage of the food supply chain (production, processing, packaging, storage, distribution, consumption).

Within the scope of our activities, it represents unconsumed food products and food leftovers from consumers.

Most of our teams face food waste as food is at the core of our main activity. The financial and environmental consequences of food waste are a critical issue. All the sites we manage must address this issue on a daily basis in collaboration with all relevant stakeholders.



Actions ↓

Before and during production

- Train Chefs on solutions to fight food waste by rethinking recipes, cooking anti-waste recipes and adapting menus to the demand
- Optimize orders by deploying a pre-ordering tool if possible, adapting quantities to the needs and product packaging unit with suppliers
- Manage stocks efficiently, change products to ones with longer shelf life and modify processes to extend their lifespans

In service

- Train staff to promote anti-waste options and adjust the quantity to the wishes of the guests when serving them
- Raise awareness among clients and guests

After service

- Measure food waste from storage and production via the Waste Management Module in our ERP (Enterprise Resource Planning) called Winrest, and food waste from return trays
- Give a second life to unsold and consumable products by donating them to associations or selling them at a lower price after the service
- Work with stakeholders to optimize operational procedures and offers following an analysis of the challenges



Waste resulting from food losses during production (i.e. fruits and vegetables scraps/peelings) is considered as biowaste within our businesses and will be tackled in Pillar n°4 – Waste.

*About Food Waste
https://food.ec.europa.eu/food-safety/food-waste_en

ENVIRONMENT

Waste

Waste management is the prevention, segregation, collection, transport, treatment, and disposal of waste to protect health, comply with regulations, and reduce environmental impacts.

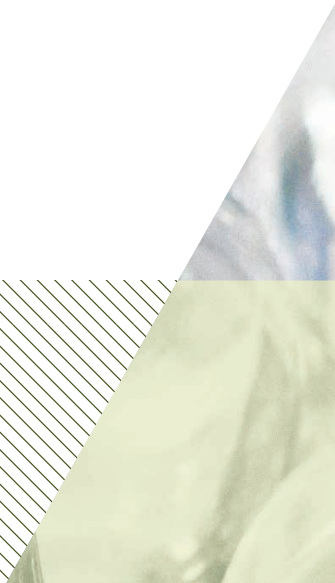
It is part of the circular economy principles which encourage a reduction in the extraction of raw materials and the optimization of product use, whilst ensuring better waste management at the end of a product's life cycle.

Our activities generate various types of non-hazardous waste*: organic waste, international waste, mixed waste, plastic, aluminum, cooking oil, cardboard and glass, to name but a few.

Generated waste is to be mapped and categorized in streams for proper disposal whilst assessing the feasibility of this approach. Our aim is to recycle or recover most of this waste, in collaboration with our stakeholders, where this is authorized by international authorities and possible given the country's specific context.

*For more information regarding hazardous waste, please refer to QHSSE policies.





Actions ↓

- Monitor waste weights and segregation rates by planning, implementing and optimizing waste management on site
- Collaborate with suppliers to replace disposable packaging with reusable one, reduce the amount of packaging and rethink packaging units
- Raise awareness among our staff regarding the 3Rs rule and sorting guidelines within units
- Involve clients into an upstream waste reduction strategy raising awareness on their own influence on the subject
- Collaborate with local circular economy stakeholders to reduce waste and maximise resource recovery
- Ensure our activities do not contaminate soil and water
- Use paperless processes providing the right digital tools to our teams
- Contribute to the evolution of waste recycling laws (particularly regarding the recycling of international waste)

3Rs rule

1. Reduce
2. Reuse
3. Recycle / Recover



ENVIRONMENT

Use of natural resources

Natural resources provide the raw materials and energy that sustain our activities.

Before any human intervention, these resources exist naturally and are transformed into key inputs required for our operations. Water, electricity, fuels, refrigerants and natural gas are among the operational inputs used across Newrest's activities and are therefore closely monitored.

Natural resources can be renewable or non-renewable. Some of the resources we use are "non-renewable" and derived from fossil fuels. They must therefore be conserved or replaced. Our goal here is to reduce our energy and water consumption, improve the efficiency of the resources we use, and contribute to the transition to renewable energy sources.



Actions ↓

- Respect Group guidelines like the IMP'act* program and internal procedures when building and/or renovating units as well as operating on sites
- Measure consumptions accurately using specialised devices where measurement is possible
- Monitor the efficiency of our equipment and consumptions
- Implement appropriate maintenance plans and carry out relevant corrections or corrective actions
- Integrate sustainability criteria into equipment purchasing and replacement decisions
- Install a heat recovery system and pipe insulation wherever possible
- Change to renewable resources, where possible, by investing in technologies such as photovoltaic panels, solar water heater, etc
- Switch to a fleet of hybrid or all-electric vehicles when relevant and promote the use of sustainable mobility internally



*IMP'act: awareness campaign aiming at displaying good practices when it comes to reducing and optimizing our water and energy consumptions.



Procuren

6. Healthy & sustainable food
7. Supplier relationships





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PROCUREMENT

Healthy & sustainable food



As a global food services provider, we aim at delivering meals that combine client's satisfaction, quality, nutritional value, food safety, and positive social and environmental outcomes.

By considering product type, origin, and agricultural and farming methods, we seek to strengthen local economies, reduce our carbon footprint while building a resilient and sustainable food value chain.

While some products are imposed on us by our clients and are beyond our direct control, we strive to promote more sustainable alternatives and drive continuous improvement.

Actions ↓

Product type

- ↗ Favor seasonal products to ensure freshness and quality
- ↗ Promote the offer of plant-based options to encourage healthier and more sustainable diets
- ↗ Provide Chefs with training in plant-based cooking

Origin

- ↗ Prioritize national/local distribution channels whenever possible
- ↗ Create local value chains in collaboration with producers and suppliers

Agricultural and farming methods

- ↗ Take into account farming and agricultural methods in order to preserve biodiversity
- ↗ Ensure animal welfare is respected









PROCUREMENT

Supplier relationships



Building resilient supply chains requires strong partnerships and interactions with our suppliers.

We are committed to fostering long-term relationships based on trust, transparency, and shared values, while ensuring respect of business ethics, human rights, and fair working conditions.

Thanks to a collaborative work with our suppliers, we aim to drive sustainable practices, strengthen supply chain resilience, better manage risks and create lasting value for all stakeholders.

Actions ↓

- ↗ Guarantee the fundamental human rights in the value chain in line with international standards
- ↗ Require suppliers to respect working conditions of employees and conduct audits of their own operations
- ↗ Raise awareness of our Code of Conduct topics among our suppliers
- ↗ Secure long-term and respectful relationships with suppliers fostering by promoting continuous improvement and collaboration
- ↗ Favor partnering with local partners to support regional economic and social development

Reducing
our GHGs emissions

Greenhouse gases (GHGs) trap heat in the Earth's atmosphere, creating the **greenhouse effect.** The main GHGs are water vapor, carbon dioxide, methane, nitrous oxide, and ozone.
As their concentration increases in the atmosphere, more heat is trapped, leading to a phenomenon known as **global warming or climate change**.

While GHGs naturally exist and **climate variations** have always occurred, **human activities**—such as agriculture, industry, buildings, and transport—have drastically increased their concentrations.
In response, the **2015 Paris Agreement** set a goal **to limit global warming to +2°C** compared to pre-industrial levels, to preserve a livable climate.

We recognize that we have a role to play to reduce the carbon emissions from our activities worldwide. To this end, we decided to set our own objective: reducing our carbon footprint (scopes 1, 2 & 3) by 30 % in intensity by 2030 (on sites that conducted a carbon footprint analysis).

Since 2023, we have been **calculating the carbon footprint** of more than 100 units all around the world where we operate. To do so, we use a software that consolidate all data and converts it into **CO_2e* emissions** under the **GHG Protocol methodology.**

*CO_2 is one of the greenhouse gases that one use as the reference to compare different GHGs and their impact in terms of "CO_2 equivalent". For a given GHG, the CO_2 equivalent is the amount of CO_2 that would have the same ability to warm the planet over a given period of time.

Calculating our carbon footprint is a start, our ambition relies on implementing relevant actions to lower our emissions. Some aforementioned topics directly participate to the reduction of our global CO_2e emissions:

28 times

Food waste: When food goes to waste, all the valuable resources such as water and energy used for producing, transporting, processing, and storing these food items are wasted. In addition, organic waste decomposition generates methane, a powerful greenhouse gas (28 times more potent than CO_2 in terms of global warming[1]) which strongly contribute to the increase of carbon emissions in the atmosphere.

4 %

Waste management: Waste management accounts for up to 4 % of global GHG emissions[2], which is more than the entire global aviation sector[3].

Plastics life cycle (production, use, and end-of-life) approximately represent 3.7 % of global GHG emissions[4] and around 40 % of plastic production concerns single used plastics.[5]

80 %

Natural resources:

Around 80 % of the world's electricity[6] is generated from fossil fuels (coal, gas, oil), contributing to a dependency towards non-renewable and limited resources that generate high quantities of CO_2e.

75 times

Coal can release up to 75 times more CO_2e than wind power to produce the same quantity of electricity.[7]

Up to 60 times more CO_2e

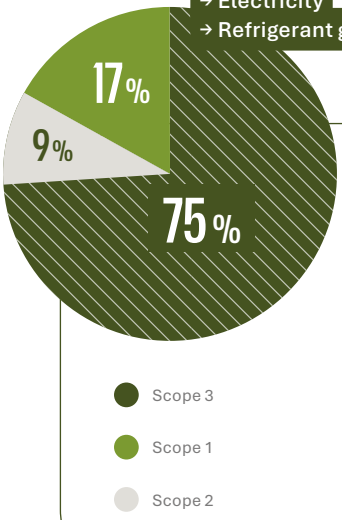
Healthy and sustainable food:

Beef produces up to 60 times more CO_2e than plant-based alternatives (such as lentils, peas or tofu)[8].

Food grown in heated greenhouses emits up to 40 times more CO_2 than seasonal food grown in open fields.[9]

TOP 3 EMISSIONS

- → Food procurement
- → Electricity
- → Refrigerant gases



Reducing collectively our emissions requires a coordinated set of actions related to various topics and a strong collaboration between all team members in all countries where we operate.

Scope 1 emissions
Emissions from sources that we directly own or control. Ex: burning fuel from our vehicles' fleet.

Scope 2 emissions*
Emissions that we indirectly cause when using energy purchased. Ex: electricity purchased and used to power our units.

Scope 3 emissions*
Emissions not covered in scope 1 and 2 and that are part of our value chain. Ex: food and non-food items purchased.

*Emissions from sources we do not own or control.



1. US EPA | *Basic Information about Landfill Gas* ↘ https://www.epa.gov/lmop/basic-information-about-landfill-gas

2. World Resources Institute | *These Charts Explain Greenhouse Gas Emissions by Sector* ↘ https://www.wri.org/insights/4-charts-explain-greenhouse-gas-emissions-countries-and-sectors?utm.com

   Cargoson | *Combien de CO_2 le secteur des transports émet-il ?* ↘ https://www.cargoson.com/fr/blog/combien-de-co2-le-secteur-des-transports-emet-il

3. Crippa et al. (2025) | *GHG Emissions of all World Countries*, p. 10

4. Organisation for Economic Co-operation and Development (2022) | *Global Plastics Outlook*, p. 134 ↘ https://www.oecd.org/content/dam/oecd/en/publications/reports/2022/06/global-plastics-outlook_f065ef59/aa1edf33-en.pdf

5. UN environment programme | *Riverine plastic pollution* ↘ https://www.unep.org/interactives/wwqa/technical-highlights/riverine-plastic-pollution?utm.com

6. SDES | *International – Chiffres clés de l'énergie* (2025) ↘ https://www.statistiques.developpement-durable.gouv.fr/edition-numerique/chiffres-cles-energie/fr/11-international

7. IPCC | *Climate Change 2014: Mitigation of Climate Change* – Working Group III, Annex III, Table A.III.2, p. 1335 ↘ https://www.ipcc.ch/site/assets/uploads/2018/02/ipcc_wg3_ar5_annex-iii.pdf?utm.com

8. Poore, J. & Nemecek, T. (2018), *Reducing food's environmental impacts through producers and consumers*, Science, 360(6392), 987–992.

9. Seconda et al. (2021), *Indicators and Recommendations for Assessing Sustainable Healthy Diets*, Foods, 10(5), 999.

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