



2026/2027 Profit-sharing: Some improvements !

2026/08/18

This profit-sharing and incentive agreement is valid for a period of 2 years.
The targets, however, are negotiated each year.
The negotiated improvements should lead to better profit-sharing outcomes.

Group share (max 5%): the criteria have been revised to reduce the impact of EBITA.

The targets for the group share criteria are systematically aligned with the STIP criteria.
The CFTC highlighted the difficulty of achieving EBITA targets given the 2025 outlook.
To “mitigate” this risk, reaching the target will result in a 3% payout instead of 2.75%.

Group share (50%)											
Financial (50%)						Qualitative(50%)					
Group Organic adjusted EBITA improvement			Group organic sales gross			Sustainable development			Net Satisfaction Score Improvement		
min	target	max	min	target	max	min	target	max	min	target	max
0,5	0,8	1,1	7%	10%	13%	3,2	4,2	5,2	1,0	3,0	5,0
5% max (3% if targets met)											

Local share (5% max) : The targets have been lowered to enable better profit-sharing

- The **France performance criteria** have been redefined to mitigate the impact of structural costs.
- A service quality criterion has been added to industrial performance.
- Despite our requests, industrial performance remains defined at the European level rather than at the France level.

France Business Performance (40%)								
Organic Sales Growth			Gross Margin Evolution			Evolution of ratio SFC/sales		
min	target	max	min	target	max	min	target	max
2%	5%	8%	+0,0pt	+0,1pt	+0,3pt	+0,3pt	+0,8pt	+1,2pt
2% max (1,6% if target met)								

Employees security (20%)					
Safety Observation Rate			Incident Rate reporting CSRD		
min	target	max	min	target	max
0,75	1,25	1,75	4,8	4,2	3,6
1% max (0,8% if target met)					

Industrial Performance (40%)											
GSC Europe DVC+MBC Productivity			ETO Europe DVC+MBC productivity			Energy perf improvement France			On Time Delivery (OTDS) Europe		
min	target	max	min	target	max	target	min	target	max		
3,0%	4,5%	5,5%	2,2%	3,7%	4,7%	-1,5%	-2%	-2,5%	90%	93%	96%
2% max (1,6% if target met)											

New in the 2026/2027 agreement: For all employees on therapeutic part-time work, gross salary is recalculated as if the profit-sharing beneficiary had worked “normally.”

Management has made some concessions in this negotiation, which could make it possible to exceed the 6.52% profit-sharing paid in 2025.

However, the CFTC regrets that the profit-sharing rate continues to be capped at a maximum of 10% of annual salary.

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