

# Corporate social responsibility report

**Bonduelle**  
*La nature, notre futur*

Extract from the universal registration document

2021 2022



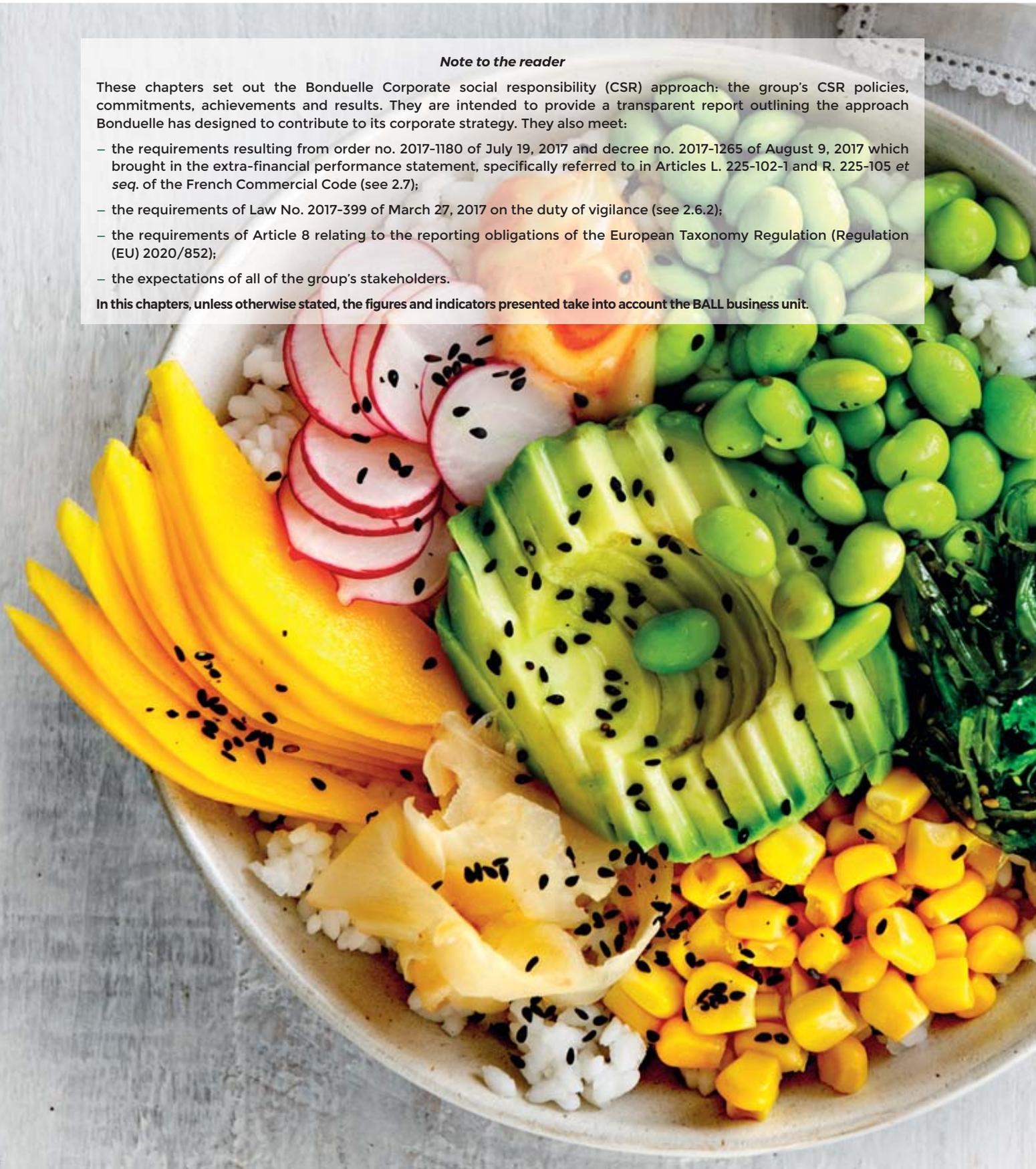
**La nature,  
notre futur**

#### *Note to the reader*

These chapters set out the Bonduelle Corporate social responsibility (CSR) approach: the group's CSR policies, commitments, achievements and results. They are intended to provide a transparent report outlining the approach Bonduelle has designed to contribute to its corporate strategy. They also meet:

- the requirements resulting from order no. 2017-1180 of July 19, 2017 and decree no. 2017-1265 of August 9, 2017 which brought in the extra-financial performance statement, specifically referred to in Articles L. 225-102-1 and R. 225-105 *et seq.* of the French Commercial Code (see 2.7);
- the requirements of Law No. 2017-399 of March 27, 2017 on the duty of vigilance (see 2.6.2);
- the requirements of Article 8 relating to the reporting obligations of the European Taxonomy Regulation (Regulation (EU) 2020/852);
- the expectations of all of the group's stakeholders.

**In this chapters, unless otherwise stated, the figures and indicators presented take into account the BALL business unit.**





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Items of the annual financial report are identified in the contents using the  symbol



# 1 Integrated report



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Items of the annual financial report are identified in the contents using the AFR symbol



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# 1.1 Profile

## 1.1.1 La nature, notre futur

We want to inspire the transition toward a plant-based diet to contribute to people’s well-being and planet health.

We are a French family business with 14,800 employees (12,100 excluding the Bonduelle Americas Long Life (BALL)<sup>(1)</sup> business unit) and we have been innovating with our farming partners since 1853.

Our ready-to-use products are grown on 115,300 hectares (70,000 hectares excluding the BALL<sup>(1)</sup> business unit) and sold in nearly 100 countries, generating revenue of 2,892 million euros<sup>(2)</sup> (2,203 million euros excluding the BALL<sup>(1)</sup> business unit).

Our six brands<sup>(3)</sup> are:



Business unit BALL<sup>(1)</sup>

## 1.1.2 Multi-local presence



(1) On June 30, 2022, Bonduelle announced the opening up of 65% of the capital of the Bonduelle Americas Long Life (BALL) business unit, which includes its canned and frozen food activities in North America. The 2021-2022 data for the business unit is included for the full year. For some indicators, the 2021-2022 data are also reported “excluding the BALL business unit”, to provide supplementary information.

(2) Excluding IFRS 5 effect.

(3) Before the capital opening of the BALL business unit as of June 30, 2022, including the Del Monte® and Arctic Gardens® brands.





## 1.1.3 Key financial and extra-financial indicators

	At 2020/06/30	At 2021/06/30	At 2022/06/30
Revenue (in millions of euros)	2,855	2,779	2,892 <sup>(1)</sup>
Evolution	2.8%	(2.7)%	4.1%
Current operating income (in millions of euros)	109	100	97 <sup>(1)</sup>
Net income (in millions of euros)	55	57	35
REBITDA (in millions of euros) <sup>(2)</sup>	198	190	189 <sup>(1)</sup>
Leverage ratio <sup>(3)</sup>	3.19 x	3.33 x	2.28x
Acquisition of property, plant and equipment (in millions of euros) <sup>(4)</sup>	91	100	102
ROCCE <sup>(5)</sup>	8.-% <sup>(1)</sup>	7.3% <sup>(1)</sup>	4.6%
<b>B! Pact</b>			
<b>Food</b>			
100% of our products evaluated Nutri-Score A or B by 2025 <sup>(6)(7)</sup>	N/A	N/A	92%
>15% of revenue achieved through innovations <sup>(7)</sup>	15.3%	16.5%	12.5%
20% of revenue achieved through complete plant-based meal solutions <sup>(8)</sup> by 2030	14.4%	14.8%	14.7%
<b>Planet</b>			
100% of cultivated area with a pollinator protection plan by 2030	N/A	0	5%
100% of our packaging designed to be recyclable or reusable by 2025 <sup>(7)(9)</sup>	89.6%	97.3%	97.7%
0 virgin fossil plastics used in packaging by 2030 (-100% vs FY20 by volume) <sup>(7)</sup>	Baseline	(29)%	(45)%
-38% Scopes 1 and 2 greenhouse gas (GHG) emissions by 2035 (absolute) <sup>(10)</sup>	Baseline	(0.5)%	(3.4)%
-30% Scope 3 greenhouse gas (GHG) emissions by 2035 (intensity) <sup>(11)</sup>	Baseline	(6.4)%	(9.4)%
<b>People</b>			
>75% employee engagement rate (and above our external benchmark <sup>(12)</sup> )	55	68	70
>90% of growers contracts renewed every year	89.2%	90.3%	91.1%
100% of permanent employees covered by life insurance	N/A	83.5%	95%
100% of our sites involved in local initiatives by 2025	44%	57%	56%

(1) Excluding IFRS 5.

(2) REBITDA (Recurring Earnings before Interest, Taxes, Depreciation, and Amortization). This indicator represents recurring profitability generated by activity independent of financing conditions, taxes and depreciation and amortization on property, plant and equipment - excluding IFRS 16.

(3) Leverage ratio: net financial debt/REBITDA - Excluding IFRS 16.

(4) See Section 5 of the Consolidated financial statements, Note 11.3 Property, plant and equipment.

(5) Current operating income before tax/Capital employed - Excluding IFRS 16.

(6) In volume.

(7) On our branded products.

(8) "Plant-rich": qualifies a product mostly made with ingredients from plant origin. In any case, the amount of animal-based ingredient should be significantly lower than the local market reference for a similar usage.

(9) A packaging or a packaging component is recyclable if post-consumer collection, sorting and recycling is proven to work in practice and at scale. A package can be considered recyclable if its main packaging components, together representing more than 95% of the entire packaging weight, are recyclable according to the above definition, and if the remaining components do not hinder the recyclability of the main components. A package is reusable if it has been designed to perform - or proves its ability to perform - a minimum number of rotations in a system for reuse (e.g. returnable glass bottles).

(10) Target validated by the Science Based Target Initiative (SBTi), excluding consumer-related emissions.

Scope 1: Direct emissions generated by Bonduelle.

Scope 2: Indirect emissions related to the purchase of electricity and steam.

(11) Target validated by the Science Based Target Initiative (SBTi).

Scope 3: Indirect emissions related to the consumption of Bonduelle products, the end-of-life of products or those related to the purchase of products and services, employee travel.

(12) The external benchmark for the engagement rate is provided by our external partner, OpenSquare. It is built from global surveys of representative national samples of large private companies, and weighted data from OpenSquare customers according to Bonduelle's geographical distribution.



## 1.2 The year 2021-2022

### 1.2.1 Interview with Guillaume Debrosse

#### What is your assessment of the year 2021-2022?

This year 2021-2022 has been challenging and eventful!

Although they did not reach the level of growth initially envisaged, the group's revenue, including the North American long-life business, nonetheless increased by 1.8% on a like-for-like basis<sup>(1)</sup> and 4.1% on a reported basis<sup>(2)</sup>. Revenue amounted to 2,891.7 million euros<sup>(2)</sup>. It benefited from currency fluctuations, which had a favorable effect of +2.3%, with a significant appreciation of the US and Canadian dollars. The fourth quarter posted growth of +4.5% on a like-for-like basis<sup>(1)</sup> and +9.1% on a reported basis<sup>(2)</sup>. This growth was helped by the dynamism of the food service business in Europe and North America.

In North America, two other events impacted our activities this fiscal year.

On June 30, 2022, Bonduelle announced the opening up of 65% of the capital of the Bonduelle Americas Long Life (BALL) business unit to the Fonds de Solidarité des Workers Quebec (FTQ) and the Caisse de Dépôt et Placement du Québec (CDPQ). In line with our collective corporate project INSPIRE and our strategy of sustainable growth with positive impact, we thus reaffirm the importance of developing brand activities as a priority to maintain the group's independence. This partnership with CDPQ and FTQ allows Bonduelle to focus on its fundamental strategic priorities, serving its mission.

The Bonduelle Fresh Americas business unit posted a significant decline in the ready-to-use fresh food business for the full year. This decline is explained by a proactive price increase intended to preserve margins in a particularly inflationary environment, a less dynamic market, and a rationalization of the portfolio that led to the discontinuation of certain products. While the poor results of this business unit weighed on the group's overall performance, it does not call into question the relevance of this acquisition, which is perfectly aligned with our purpose "to inspire the transition toward a plant-based diet to contribute to people's well-being and planet health."

#### What were the main effects of the global economic and geopolitical situation on the Bonduelle Group?

In addition to the COVID-19 pandemic, which is still not contained, our markets are experiencing an unprecedented wave of inflation. It affects all components of our production,

transportation and marketing costs. It was exacerbated by the war in Ukraine with an increase in energy costs and supply disruptions for certain agricultural materials and equipment.

Confronting this inflation has been our main concern to secure our supplies at competitive prices and contain our cost prices as much as possible, but also to convince the public authorities of the importance of moving away from the legal framework of annual brand negotiations and to control the pass-through of this inflation in our sales prices.

The geopolitical situation is marked by the war led by Russia in Ukraine. First of all, it affects us humanely. All our support and attention goes of course to our Ukrainian teams, whose courage I salute.

In line with its food mission, Bonduelle ensures the continuity of its activities in Russia to feed the 145 million Russians and the 90 million inhabitants in the surrounding countries. We pledged to use the profits from sales in Russia during the fiscal year to rebuild Ukraine's food and agricultural ecosystems.

#### How is Bonduelle's outlook impacted by this difficult context?

The context and our results reinforce the strategic importance of ensuring sustainable growth while reinforcing our positive impact.

Ensuring sustainable growth means ensuring that each of our actions contributes to profitable growth and long-term performance. To this end, we have prioritized improving the effectiveness of our innovations to promote the transition to plant-based food and the quality of our partnership with farmers.

Strengthening our positive impact means guaranteeing that each of our decisions is aligned with our mission and contributes to developing sustainable plant-based food, our employees' and consumers' well-being, and the protection of our planet. Our priorities are guided by our B! Pact, with a roadmap and solid trajectories, in the service of strengthened ambitions in line with global challenges.

In 2023, the Bonduelle Group will celebrate its 170<sup>th</sup> anniversary. Our history is strong, but we are also looking to the future. To approach it with the best assets, we are continuing our journey towards B Corp Certification, a tremendous accelerator of our transformation into a positive impact company.

(1) Like-for-like data, i.e. at constant currency exchange rate and scope of consolidation. Revenue in currency for the current period is translated at the exchange rates of the comparison period.

In the specific case of the fiscal year 2021-2022, items relating to the canned and frozen food operations in North America are included for the full year.

(2) Excluding IFRS 5 effect.





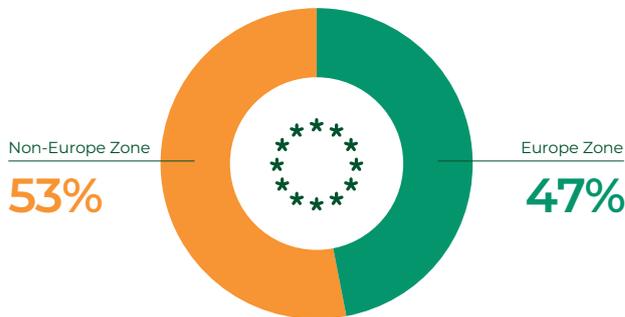
## 1.2.2 Breakdown of 2021-2022 revenue

Revenue amounted to 2,892 million euros<sup>(2)</sup>. On June 30, 2022, Bonduelle announced the opening up of the capital of the Bonduelle Americas Long Life (BALL) business unit, which includes its canned and frozen food activities in North America. The 2021-2022 data for the business unit is included

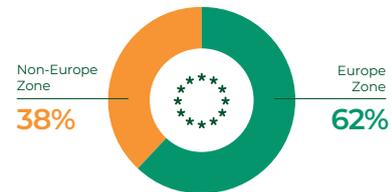
for the full year. For some indicators, the 2021-2022 data are also reported "excluding the BALL business unit" to provide supplementary information. Revenue excluding the BALL business unit amounted to 2,203 million euros.



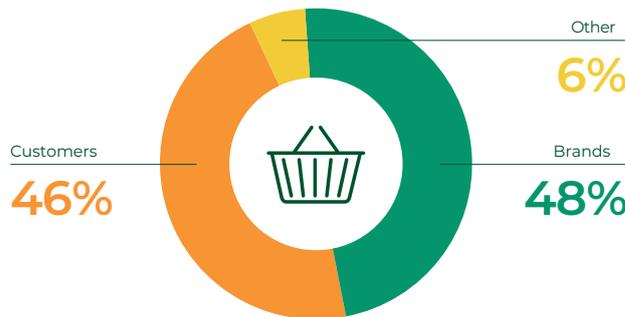
### By zone



### Excluding the BALL business unit



### By brand



### Excluding the BALL business unit



### By segment



### Excluding the BALL business unit



# 1.3 A world in transition

## 1.3.1 The food transition

The world’s human population continues to grow, with estimates converging on the figure of nine billion people on Earth by 2050. Feeding the world in a context, notably, of global climate change, and the growing understanding of the impact of our food systems on our global ecosystem, reveal a crucial food transition, on a global scale.



2 **ZERO HUNGER**  
While recent trends continue, the number of people affected by hunger is expected to exceed 840 million by 2030. The world is not on track to achieve Zero Hunger by 2030.



3 **GOOD HEALTH AND WELL-BEING**  
More than five million children die every year before their fifth birthday.

### Increasing demand for healthy and sustainable products

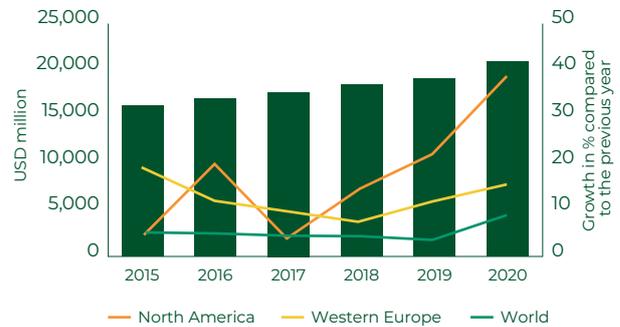
Consumers expect transparency and concrete and inspiring solutions to eat “more responsibly and healthier”. For the agro-industry, this means mobilizing their innovative capabilities to improve packaging, ensuring that plant-based food is accessible to as many people as possible and in particular access to plant-based proteins, favoring local supplies, reducing food waste, guaranteeing product traceability and food safety. Health is also the primary reason for flexitarians to turn to plant-based food<sup>(1)</sup>.

### The plant-based food market continues to transform

Internationally, plant-based food consumption levels are still well below nutritional recommendations. Nevertheless, in North America and Europe, plant-based foods have gradually regained the upper hand over foods of animal origin and their contribution to food needs is increasing<sup>(2)</sup>. Current levels of

animal protein consumption are also being challenged for environmental and animal welfare issues<sup>(3)</sup>. Although 2% of people over 55 in Europe claim to be vegetarian, the figure is 12% in those aged between 18 and 24<sup>(4)</sup>. Another example: in the United States, 43% of consumers say they want to replace animal protein with plant-based protein<sup>(5)</sup>.

### Global sales of meat alternatives, 2015-2020



Source: October 2021 - Euromonitor Package Food 2021 n = 16,224

### The flexitarian plate acclaimed as a health factor and a solution to preserve the planet

The impact of our food systems on the health of people and the planet is increasingly well documented. Studies point to plants as the solution to healthy food for more and more people around the world while preserving resources. Scientists are in agreement about flexitarian eating, with a larger proportion of plant-based food<sup>(6)</sup>. In addition to being healthy, it is also virtuous for the climate and biodiversity. According to the journal Nature<sup>(7)</sup>, reducing our beef consumption by 20%

(1) Source: <https://www.euromonitor.com/article/health-continues-to-drive-plant-based-food-sales>

(2) Source: <https://www.fondation-louisbonduelle.org/wp-content/uploads/2019/11/monographie-alimentation-vegetale-equilibre.pdf>

(3) Source: <https://www.worldwildlife.org/publications/bending-the-curve-the-restorative-power-of-planet-based-diets>

(4) Source: CREDOC for OCHA and FranceAgriMer 2018 - four European countries.

(5) Source: <https://nielseniq.com/global/en/insights/analysis/2019/the-f-word-flexitarian-is-not-a-curse-to-the-meat-industry/>

(6) Source: [https://eatforum.org/content/uploads/2019/07/EAT-Lancet\\_Commission\\_Summary\\_Report.pdf](https://eatforum.org/content/uploads/2019/07/EAT-Lancet_Commission_Summary_Report.pdf)

(7) Source: [https://www.nature.com/articles/s41586-022-04629-w?utm\\_medium=affiliate&utm\\_source=commission\\_junction&utm\\_campaign=CONR\\_PFO18\\_ECOM\\_GL\\_PHSS\\_ALWYS\\_PRODUCT&utm\\_content=textlink&utm\\_term=PID100095187&CJEVENT=3ec93533cd1811ec81544acb0a180511](https://www.nature.com/articles/s41586-022-04629-w?utm_medium=affiliate&utm_source=commission_junction&utm_campaign=CONR_PFO18_ECOM_GL_PHSS_ALWYS_PRODUCT&utm_content=textlink&utm_term=PID100095187&CJEVENT=3ec93533cd1811ec81544acb0a180511)





could reduce the deforestation rates projected by 2050 by 50%. According to the United Nations Environment Program<sup>(1)</sup>, the flexitarian regime, adopted worldwide, would be able to feed 10 billion people and save 11 million lives every year.

Other sources show<sup>(2)</sup> that a global shift towards more sustainable diets would also make national supply chains more resilient to shocks, and reduce financial risks associated with meat production. It would also reduce the risk of future pandemics. This transition would represent 4.5 billion dollars each year in new business opportunities and potential annual damage savings of 5.7 billion dollars.

Flexitarianism is, however, a trend encompassing a very wide range of consumer practices. They can be very diverse, but the commonality is that they reduce the share of proteins of animal origin.

In addition, nearly one in five consumers (23%) worldwide say they are trying to limit their meat consumption, up slightly from 21% in 2020. 16% say they try to follow a plant-based diet, and 15% try to limit their consumption of dairy products - all well over the 4% and 7% of vegans and vegetarians, respectively<sup>(3)</sup>.

In 2021-2022, we deepened our understanding of the needs and expectations of flexitarian consumers in order to better support the transition to plant-based food. Our innovative strength will be a major asset in meeting this diversified demand.

### 1.3.2 The agroecological transition

According to forecasts by scientists from the Intergovernmental Panel on Climate Change (IPCC)<sup>(4)</sup>, the rise in the overall temperature of the Earth's surface could reach an additional 1°C to 5°C by the end of the 21<sup>st</sup> century. Global warming and the higher concentration of carbon dioxide in the atmosphere will have wide-ranging consequences, the effects of which - although certain effects are not entirely clear at present - will inevitably have an impact on the agricultural and agro-industrial sectors. These will include an increase in the number of extreme weather events (droughts and floods), the destabilization of ecosystems, and implications for biodiversity and soil life, with the spread of pests encouraged by the rising temperatures and lower yields for many crops.



75% of the Earth's surface has been altered by human activity.

24 billion tonnes of fertile soil are lost each year<sup>(5)</sup>.



Climate scenarios show an increase in global temperature exceeding 1.5°C. Most of the effects of climate change will persist for many centuries even if emissions are stopped.

The need to feed people in a context, in particular, of global climate change, makes it essential for our societies to achieve their agroecological transition.

### Combining productivity and resilience to climate change

For companies in the agro-industrial sector, the challenge is to adapt to the consequences of global warming and to mitigate its effects, while remaining able to produce healthy food that is accessible to as many people as possible. The challenge is therefore to increase plant production while preserving natural resources and endangered arable land. It is in this context that the need to take a completely new look at our food system from farm to fork has emerged.

### Agroecology, a transformation solution already at work

Agroecology aims to transform agriculture and make food systems more sustainable. It proposes modifying production methods to optimize their productivity whilst increasing their capacity to withstand climate change and the volatility of agricultural and food prices. In general, it enhances the functionalities of natural ecosystems - combating soil erosion, stimulating soil biodiversity, purifying water, providing refuge areas for auxiliary insects, increasing carbon sequestration in the soil, etc. - while reducing environmental impacts - reducing greenhouse gas emissions, using synthetic fertilizers and phytosanitary products, etc. -, and preserving natural resources (water, energy, biodiversity, minerals, etc.).

Agroecology is driven by booming alternative agricultural practices, such as agroforestry or the mixed-crop-livestock system. After decades of an approach that primarily sought high productivity, a fringe of actors in the agricultural sector has been promoting a regenerative approach for several years. In this approach, agriculture is fully integrated into society and farmers are paid not only for their production, but also for all the environmental and societal services they provide. While there are differences between regions globally,

(1) Source: <https://www.unep.org/news-and-stories/story/food-thought-dietary-changes-can-improve-our-health-health-planet>

(2) FOLU. 2019. Growing Better: Ten Critical Transitions to Transform Food and Land Use. <https://www.foodandlandusecoalition.org/global-report/>

(3) Source: 2021 - <https://www.euromonitor.com/plant-based-eating-and-alternative-proteins/report>

(4) Source: <https://www.ipcc.ch/report/sixth-assessment-report-working-group-ii/>

(5) Source: <https://www.earthworm.org/fr/our-work/areas-of-work/living-soils#target-2>

the conversion of farms to organic farming is continuing. At the end of 2019, organic farms (certified and undergoing conversion) represented 8.1% of Europe's usable agricultural surface area. In 2018, they accounted for 1.5% of the entire agricultural territory worldwide (186 countries surveyed<sup>(1)</sup>).

## Promoting regenerative agriculture, our approach to accelerate the transition

The global challenges leave no options; an acceleration of the agroecological transition is essential. Our group intends to play its part; this is the challenge of our transformation into a positive impact company. To move forward on this path, the Bonduelle Group wants to engage with its farming partners in regenerative agriculture, which enhances ecosystems, thus contributing to the production of diversified and high-quality food, the preservation of resources and the fight against climate change.

In 2021-2022, we aligned with a group of stakeholders, agro-industrialists and NGOs, around a definition of regenerative agriculture. Regenerative agriculture promotes healthy ecosystems by implementing the following agronomic principles: maintaining and increasing organic matter in the soil, minimizing soil disturbances, maintaining plant cover to limit erosion, maximizing crop and ecosystem diversity, sparing use of resources and inputs. For our group, regenerative agriculture also includes training and experience sharing between farmers.

These agronomic principles must be distilled in practices adapted to each type of agriculture, soil and climatic conditions.

To promote the advent of this regenerative agriculture, Bonduelle has also defined specific ambitions in terms of biodiversity, protection of pollinators, environmental certification but also contribution to the fight against climate change.

### 1.3.3 The socio-economic transition

The commercial, financial and human activities of companies must generate a positive impact on society, the economy, health and the environment. The responsibility of a company like ours is to define the role it wants to play through its impacts, and to seek a balance between its interests and the public interest.



In the context of the COVID-19 pandemic crisis, the International Labour Organization (ILO) estimates that nearly half of the global workforce is at risk of losing their livelihood.



If the world's population exceeds nine billion people by 2050, the equivalent of nearly three planets could be needed to provide the resources necessary to sustain current lifestyles.

## Long-term companies will be those that are able to align their interests with those of society

A growing number of investors are looking closely at the ESG approach of companies: 84% believe that portfolios including environmental, social and governance (ESG) criteria perform at least as well as those without ESG criteria<sup>(2)</sup>. They recognize that companies that address systemic risks by aligning their interests with those of society are more likely to resist disruption and create lasting value. This observation was reinforced by the COVID-19 pandemic, which revealed the strong interconnection between environmental and social issues on a global scale, but also the multiplication of systemic risks for businesses, societies and economies.

## A change of paradigm is needed towards inclusive capitalism

Developing inclusive capitalism means, for investors, favoring companies offering a new mode of governance. For employees and local communities, it means having an influence on companies' decisions, to positively impact their well-being and their natural and socio-economic environment.

This is what we are striving to develop through our quest for B Corp certification: to become a company that combines financial performance and positive impact. In 2020-2021, we co-founded B Movement Builders to help international companies with a large-scale impact to better integrate into the B Corp movement. We also worked on a fair distribution of the value for the benefit of our farming partners, by participating in France in signing a "run-off" agreement. In 2021-2022, we took an additional step towards inclusive capitalism by opening up the Bonduelle Group's capital to our farming partners. It is a way to further strengthen the existing bond with them, to thank them for their loyalty.

(1) Agence BIO: [https://www.agencebio.org/wp-content/uploads/2021/01/Carnet\\_MONDE\\_2020-1.pdf](https://www.agencebio.org/wp-content/uploads/2021/01/Carnet_MONDE_2020-1.pdf)

(2) Source: <http://www.rbc.com/newsroom/news/2020/20201014-gam-investing-report.html>



## 1.4 Strategy to become a company combining financial performance and positive impact

### 1.4.1 Vision: Plant-based food is the foundation for both a preserved planet and healthy people

**Human well-being is intrinsically linked to the health of our planet:** our dependence on nature is not just about producing food. Natural ecosystems provide other services essential to our survival and economic activities. They help regulate the climate and air quality, facilitate the absorption and recycling of waste and pollutant emissions, fight against the spread of diseases and parasites, etc. However, the artificialization and impoverishment of soils, deforestation, pollution of seas and rivers, climate disruption, the erosion of biodiversity, the massive use of pesticides, etc., endanger nature and its ability to provide us with these essential services.

**Feeding people sustainably is a challenge:** food is one of the major challenges of our century: we need to meet the needs of a growing population, while limiting the human ecological footprint, which is closely linked to its food. In fact, upstream and downstream food systems account for one-third of greenhouse gas (GHG) emissions produced. In terms of health, the two main risk factors that reduce life expectancy are malnutrition and food risks.

**Plant-based food is the solution:** the risks listed above demonstrate the need to make plant-based foods the major part of the food on our plates again. In our opinion, it is time for a plant revolution for the well-being of current and future generations and that of ecosystems.

### 1.4.2 Mission: Inspire the transition toward a plant-based diet to contribute to people’s well-being and planet health

Our mission is inseparable from our economic project, because without economic sustainability, there is no positive impact, and conversely, there is no economic project without a contribution to sustainability issues. This is a very strong dual ambition that we know will create value for our entire ecosystem.

### 1.4.3 Collective corporate project: INSPIRE

Our corporate project, INSPIRE, is rooted in our **values** and is based on **our mission**; it defines our **strategic priorities** and promotes a **leadership model** that enables them to be implemented. A major transformation program is supporting the implementation of the corporate project: the path to B Corp certification.

#### Five strategic priorities

INSPIRE defines five strategic priorities based on two essential and inseparable targets: sustainable growth and enhanced positive impact:

- **FOOD** - We champion superior flexitarian food experiences and sustainably impact eating habits;
- **PLANET** - We transform our food production system from field to fork towards a resilient zero net model ;
- **PEOPLE** - We build meaningful development-rich and inclusive people journeys at Bonduelle and beyond;
- **GROWTH** - We create value with our brands and our production capacities to exploit opportunities for the development of plant-based food in our various distribution networks;
- **EFFICIENCY AND PROFITABILITY** - We improve efficiency, profitability and capital utilization.

Strategy to become a company combining financial performance and positive impact

## 1.4.4 Value creation model

Our aim is to work towards a resilient business model that delivers positive impact and maximizes the value created for all our stakeholders. The B Corp certification, to which we have been committed for four years, will bring an external perspective to our projects. In 2020, in collaboration with our employees, our group clarified its mission and included it in its Articles of Association.

### RESOURCES<sup>(9)</sup>



#### Economic partners

Independent financial capital open to growth.  
**852** million euros in Shareholders' equity.



#### Consumers

**6 leading brands** Bonduelle, Cassegrain, Arctic Gardens®, Globus, Ready Pac Foods®, Del Monte®.

**55** agro-industrial sites.

**3 distribution channels** in more than **100** countries: mass-market retailing, food service and industrial sales.

**3 technologies** for preserving plant-based food: canned, fresh and frozen.



#### Farmers

Our **301** agronomic experts work in close collaboration with our **2,551** farming partner.



#### Local community and society at large

The quality of relations with local communities where our agro-industrial activities are located, is essential to the sustainability of our business.

International presence of the Louis Bonduelle Foundation.



#### Employees

**14,800** full-time equivalent employees.



#### Planet and climate

Climate, water and soil covering **115,300** hectares cultivated around the world.

## INSPIRE, our company- wide program

### Our five strategic priorities:

**Efficiency and profitability** for **sustainable growth**, and our positive impact approach the B! Pact for **food**, the **planet** and **people**.

### Our leadership model:

Our attitudes and collective principles to be all actors in the evolution towards a positive impact company.

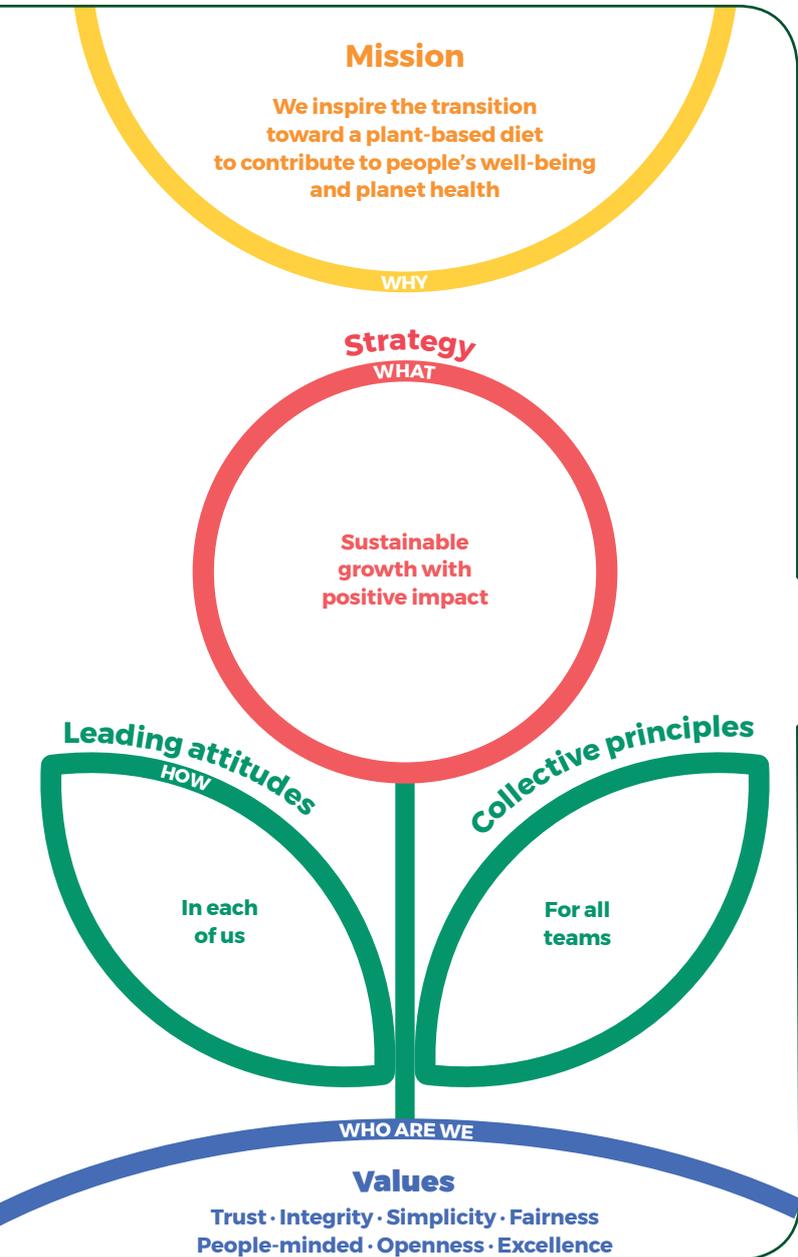
(1) Excluding IFRS 5. (2) Current operating income before tax/Capital employed - Excluding IFRS 16.

(3) See Section 5 of the Consolidated financial statements, Note 11.3 Property, plant and equipment. (4) In volume. (5) On our branded products.

(6) "Plant-rich": qualifies a product mostly made with ingredients from plant origin. In any case, the amount of animal-based ingredient should be significantly lower than the local market reference for a similar usage.



This mission is both the starting point of a very engaging approach for us, but also the formalization of goals the group has been striving towards for several decades. It reflects our desire to go even further and accelerate our development into a positive impact company.



## VALUE CREATED AND SHARED<sup>(9)</sup>

### Economic partners

**2,892** million euros in revenue<sup>(1)</sup>.

**35** million euros in net income.

**4.6%** ROCCE<sup>(2)</sup>.

Our group is growing by reinvesting most of its profits and cash flow.

**102** million euros dedicated to capital expenditure<sup>(3)</sup>.

### Consumers

**92%** of products are evaluated Nutri-Score A or B<sup>(4)(5)</sup>.

**12.5%** of revenue is generated by innovations<sup>(5)</sup>.

**14.7%** of revenue is generated from complete plant-based meal solutions<sup>(6)</sup>.

### Farmers

**91.1%** of farmers' contracts were renewed.

### Local community and society at large

Sustainable and seasonal jobs in our regions.

**56%** of sites are involved in local initiatives.

### Employees

**70%** employee engagement rate.

**95%** of permanent employees are covered by life insurance.

### Planet and climate

**5%** of cultivated areas have a pollinator protection plan.

**97.7%** of our packaging is designed to be recyclable or reusable<sup>(5)</sup>.

**-45%** virgin fossil plastics used in our packaging compared to 2020<sup>(5)</sup>.

**3.4%** reduction in Scopes 1 and 2 GHG emissions (absolute vs 2020)<sup>(7)</sup>.

**9.4%** reduction in Scope 3 GHG emissions (intensity vs 2020)<sup>(8)</sup>.

(7) Target validated by the Science Based Target Initiative (SBTi), not including consumer-related emissions.

Scope 1: Direct emissions generated by Bonduelle.

Scope 2: Indirect emissions related to the purchase of electricity and steam.

(8) Target validated by the Science Based Target Initiative (SBTi).

Scope 3: Indirect emissions related to the consumption of Bonduelle products, the end-of-life of products or those related to the

(9) On June 30, 2022, Bonduelle announced the partial disposal of the Bonduelle Americas Long Life (BALL) business unit. The 2021-2022 data for the business unit is included for the full year.

# 1.5 Organization to promote the transition to plant-based food

## 1.5.1 Executive Committee

To carry out his duties, the Chief Executive Officer has been supported by an Executive Committee or Comex, in charge of executing the strategy defined by the Board of Directors of Bonduelle SA. The Executive Committee undertakes to

embody and promote INSPIRE, our collective corporate project, on a daily basis within the organization by combining performance, compliance with The B! Pact and consistency with the group's leadership model and values.

### Composition of the Comex

A detailed presentation of the Comex and the Board of Directors is given in Section 3.1.4 Bonduelle SA.

			<p>① <b>Guillaume Debrosse</b> <i>Bonduelle Group Chief Executive Officer</i></p>
			<p>② <b>Gianfranco D'Amico</b> <i>Chief Executive Officer of Bonduelle Fresh Europe</i></p>
			<p>③ <b>Cyrille Auguste</b> <i>Chief Executive Officer of Bonduelle Europe Long Life</i></p>
			<p>④ <b>Céline Barral</b> <i>Chief CSR and Corporate Communication Officer</i></p>
			<p>⑤ <b>Ekaterina Eliseeva</b> <i>Chief Executive Officer of Bonduelle Eurasia Markets</i></p>
			<p>⑥ <b>Marine Henin</b> <i>Chief Human Resources Officer</i></p>
			<p>⑦ <b>Patrick Lesueur</b> <i>Chief Bonduelle Prospective &amp; Development Officer</i></p>
			<p>⑧ <b>Andrea Montagna</b> <i>Chief Executive Officer of Bonduelle Fresh Americas</i></p>
			<p>⑨ <b>Grégory Sanson</b> <i>Chief Finance, Digital Transformation and Geographic Development Officer</i></p>

## 1.5.2 Business units specialized by markets and technologies

On each continent, we run our business units in a quest for proximity and a match between consumer markets, agricultural production areas and plant locations. Innovation is ensured by each business unit, in a strategic markets and know-how approach, and also by a cross-functional organization called Bonduelle Prospective and Development whose mission is to support Executive Management and the business units in the identification of new development areas.

Business units in Europe:

- Bonduelle Europe Long Life (BELL) includes all canned and frozen food product activities for its brands (Bonduelle® and Cassegrain®), and private labels, in all distribution channels (mass-market retailing and food service);
- Bonduelle Fresh Europe (BFE) includes all the ready-to-use fresh product activities (so-called fourth-range packaged salads and prepared ready to eat vegetable salads) under the Bonduelle® brand and private labels, in all distribution channels.

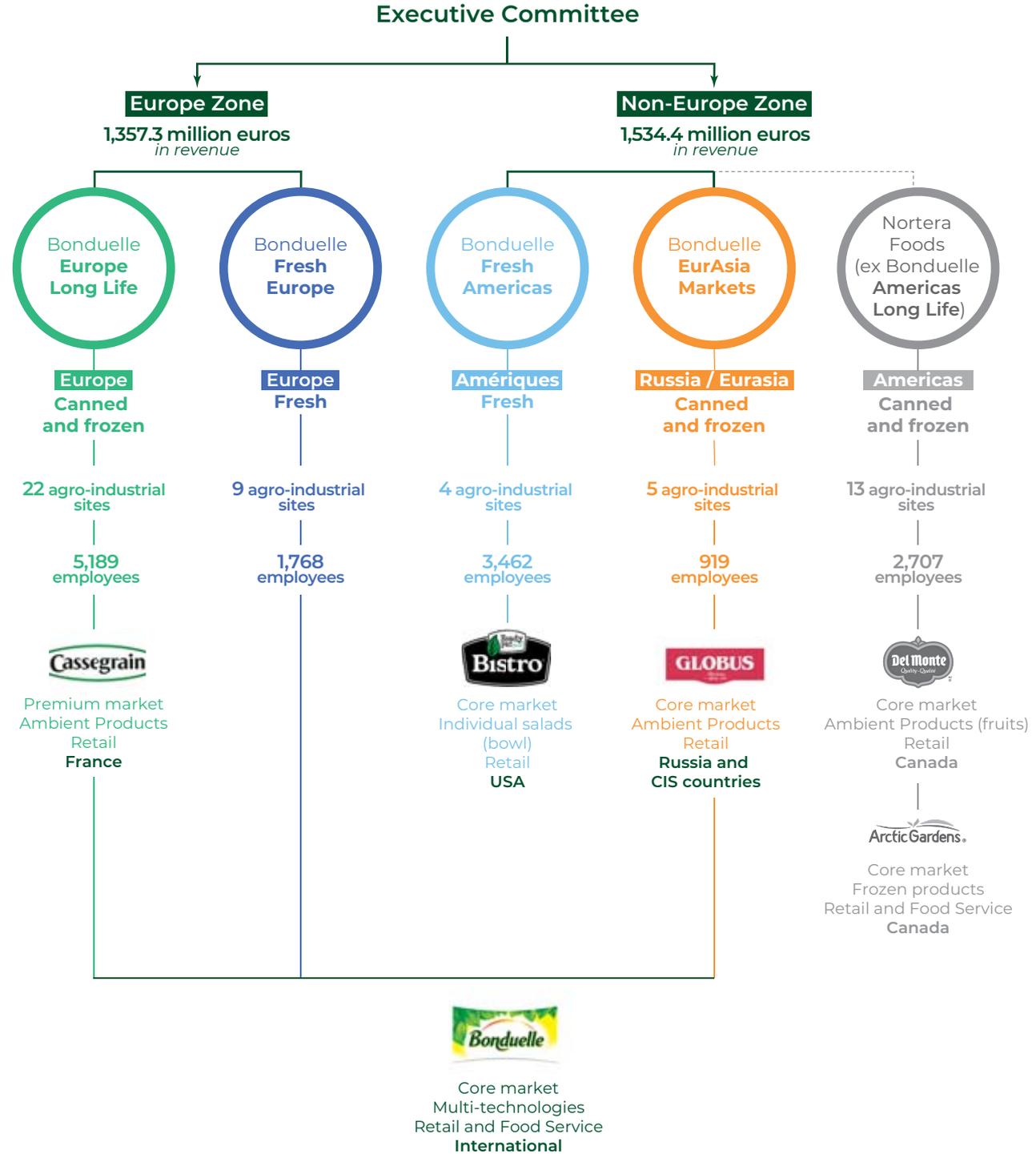
Business units outside Europe:

- Bonduelle Americas Long Life (BALL) includes all canned and frozen food product activities in North and South America, under the Del Monte®, Arctic Gardens® and Bonduelle® brands, as well as private labels, in the mass-market retailing and food service channels. On June 30, 2022, Bonduelle announced the opening up of 65% of the capital of this business unit;
- Bonduelle EurAsia Markets (BEAM) includes all canned and frozen product activities in Eurasia under the Bonduelle® and Globus® brands as well as private labels, in all distribution channels;
- Bonduelle Fresh Americas (BFA) covers all fresh produce operations in North America (salad bowls, complete meals, ready-to-mix salads, value-added vegetables, etc.) under the national brands Ready Pac Foods® and Ready Pac Bistro®, and for private labels in the mass-market retail and food service channels.





### Organization into 5 business units - at July 1, 2022



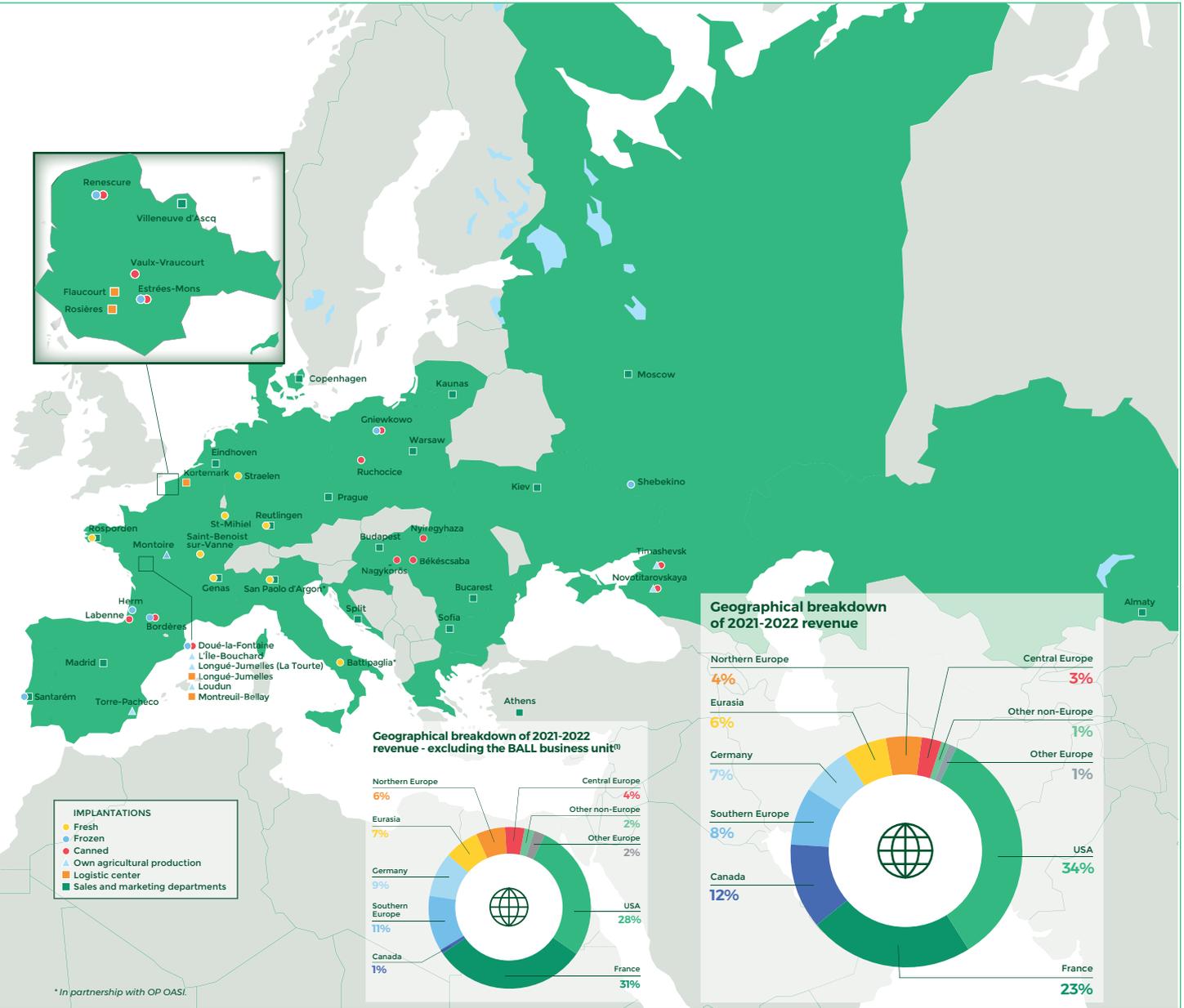
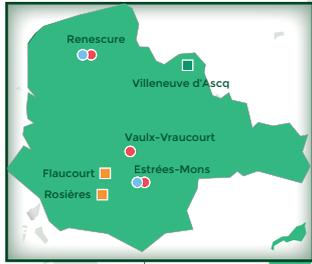
The Export, forest mushroom and Brazil activities include two production sites managed directly by the group.

On June 30, 2022, Bonduelle announced the opening up of the capital of the Bonduelle Americas Long Life (BALL) business unit, which includes its canned and frozen food activities in North America. The 2021-2022 data for the business unit is included for the full year. For some indicators, the 2021-2022 data are also reported "excluding the BALL business unit" to provide supplementary information.



### 1.5.3 Multi-local presence





(1) On June 30, 2022, Bonduelle announced the opening up of the capital of the Bonduelle Americas Long Life (BALL) business unit, which includes its canned and frozen food activities in North America. The 2021-2022 data for the business unit is included for the full year. For some indicators, the 2021-2022 data are also reported "excluding the BALL business unit" to provide supplementary information.



# 2 Corporate social responsibility



<b>2.1</b>	<b>Strategy and governance: becoming a group with a positive impact</b> <sup>AFR</sup>	<b>21</b>	<b>2.5</b>	<b>Ethics and vigilance</b> <sup>AFR</sup>	<b>72</b>
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FOR MORE INFORMATION,  
PLEASE VISIT:  
BONDUELLE.COM

Items of the annual financial report are identified in the contents using the <sup>AFR</sup> symbol



**Bonduelle Group key figures**



Business established in  
**1853**



**€2,892 m**  
in revenue<sup>(3)</sup>  
(2,203 million euros excluding  
the BALL business unit<sup>(1)</sup>)



**55**  
sites around the world  
(42 excluding the BALL business unit<sup>(1)</sup>)



**14,800**  
employees  
(12,100 excluding the BALL business unit<sup>(1)</sup>)



**6**  
strong brands<sup>(2)</sup>  
(4 excluding the BALL business unit<sup>(1)</sup>)



**115,300**  
hectares cultivated worldwide  
by our farming partners and suppliers  
(70,000 ha excluding the BALL business unit<sup>(1)</sup>)

(1) On June 30, 2022, Bonduelle announced the opening up of 65% of the capital of the Bonduelle Americas Long Life (BALL) business unit, which includes its canned and frozen food activities in North America. The 2021-2022 data of the business unit are included for the full year. For certain indicators, data for 2021-2022 are also provided "excluding the BALL business unit" to provide supplementary information.

(2) Before the spin-off of the BALL business unit as of June 30, 2022, including the Del Monte® and Arctic Gardens® brands owned by this business unit.

(3) Excluding the impact of IFRS 5.

## 2.1 Strategy and governance: becoming a group with a positive impact



Bonduelle continues to roll out The B! Pact, commitments around concrete and measurable actions to increase the place of plant-based food in everyone's diet. The key results for 2021-2022 are:

### FOOD



92% of Bonduelle products rated in Nutri-Score A and B

780 chefs trained in plant-based cuisine in 5 countries via our Greenology® program

### PLANET



Validation of carbon emission reduction targets by the SBTi (Science Based Targets initiative)

-3.4% Scopes 1 & 2 GHG emissions in absolute terms (vs FY20)

-9.4% Scope 3 GHG emissions in intensity\* (vs FY20)

Construction of a regenerative agriculture framework for the entire group

98% of our packaging designed to be recyclable or reusable

### PEOPLE



70% employee engagement rate

95% permanent employees covered by life insurance

56% sites involved in local initiatives

\* Target excluding consumer-related emissions (excluding items 3.9 and 3.11).

### 2.1.1 The B! Pact, our positive impact platform

#### 2.1.1.1 Editorial

“At Bonduelle, we are convinced that **plant-based food is a sustainable solution to healthy food for the growing population while preserving the planet and our ecosystems**. The transition to plant-based food is one of the essential transitions for human well-being, the climate and the environment, all of which are intrinsically linked. This is why the transition to plant-based food is at the heart of our mission.

To successfully complete this transition, we have placed our positive impact platform “The B! Pact” at the heart of our corporate strategy INSPIRE: it is three of the five pillars. The B! Pact is and will continue to evolve so that the Bonduelle Group’s targets are always in line with the challenges of the physical and economic world around it. Thus, a new version of The B! Pact was created in 2021-2022. Certain fundamental prerequisites, such as people or product safety, have been anchored in Bonduelle’s operational foundation and removed from The B! Pact. The Bonduelle Group’s high standards and ambitions in terms of positive impact are constantly being reinforced and have given rise to a revised version of the B! Pact.

With the new B! Pact, we have redefined our roadmap. We have accelerated the transformation of our product portfolio to effectively support the flexitarian food transition. We have clarified our definition of regenerative agriculture in consultation with other companies in the sector and presented our trajectory for carbon neutrality by 2050. We have also redefined how best to work with our ecosystems, both internally and externally, to enable sustainable and meaningful collaboration: employee and farmer engagement, development, inclusion, social protection. Our trajectories are anchored in the requirements of the standards, in particular that of the B Corp certification.

In 2021-2022, the transformation we wanted for ourselves is there for all to see. It is the result of our strategic choices: at the heart of INSPIRE, the three pillars Food, Planet, People, are now in our daily concerns, and The B! Pact is the subject of a monthly Steering Committee. Finally, the road to B Corp certification, well underway, is a real accelerator of our transformation.”

**Céline Barral**, *Chief CSR and Corporate Communication Officer of the Bonduelle Group*

#### 2.1.1.2 The history of our commitment

**1996** - At the heart of Bonduelle’s very close relationship with its farming partners, the **agronomic charter** guarantees the quality and safety of the products.

**2002** - Bonduelle structures its **CSR policy** around four pillars: agronomy, human, quality and nutrition, and natural resources.

**2004** - The **Louis Bonduelle Foundation** was created with the ambition of bringing about a sustainable change in eating habits while respecting People and the planet.

**2012** - Bonduelle launches **VegeGo!**, a company project driving the group’s ambition to be “the world reference in ‘well-living’ through plant-based food” by 2025.

The **ethics charter** sets out the group’s adherence to the United Nations Global Compact and gives substance to its values: being people-minded, trust, openness, simplicity, integrity, fairness and excellence.

Bonduelle publishes its CSR report in accordance with the **Global reporting initiative**.

**2016** - Bonduelle renews its **CSR objectives**.

**2019** - Bonduelle adopts the ambition to become a B Corp company and launches **The B! Pact**, three commitments for the planet, food and people.

**2020** - Bonduelle becomes a founding member of **B Movement Builders** and includes its **mission statement** in its Articles of Association.

**2021** - Bonduelle launches its collective corporate project **INSPIRE** and confirms its commitments to The B! Pact as strategic priorities.

**2022** - Bonduelle continues its improvement process guided by The B! Pact and revises its ambitions upwards in a new version of the B! Pact.

### 2.1.1.3 The B! Pact: a renewed ambition

To accelerate the food transition, which is at the heart of its purpose, “To inspire the transition toward a plant-based diet to contribute to people’s well-being and planet health”, Bonduelle is committed to a global approach to transforming itself into a group with a positive impact.

This mission of Bonduelle directly reflects six of the UN Sustainable Development Goals (SDGs): no. 2, no. 3, no. 8, no. 12, no. 13, no. 15. As a member of the Global Compact since 2003, Bonduelle has reaffirmed its commitment to the goals of the United Nations.



In 2021-2022, in order to accelerate the food transition and maximize its positive impact, Bonduelle revised the commitments made in 2020 as part of the B! Pact. Work on the revamp of the CSR roadmap into a new B! Pact was carried out with the following targets:

- adapt it to the fast-changing context and include the ambitions of the INSPIRE strategic plan;
- clarify ambitions, targets and trajectories;
- make the group’s commitments easier to understand.

To focus its commitments on maximizing its positive impact, Bonduelle has chosen to extract the fundamental themes that are the essential prerequisites for the responsible exercise of its activity:

- eco-design & environmental excellence;
- quality and food safety;
- ethical marketing;
- people safety;
- ethical sourcing;
- integrity, human rights, transparency;
- stakeholder dialogue.

The B! Pact aims to constantly evolve, seeking continuous improvement. The 2021-2022 version demonstrates this dynamic; it is more complete, ambitious and in-depth than the previous B! Pact.

Strategy and governance: becoming a group with a positive impact

## The B! Pact, version 2021-2022

Our pillars	Our vision	Our commitments	Our positive impacts objectives
 <p><b>FOOD</b></p>	<p>We create high quality flexitarian food experiences and sustainably impact eating habits</p>	<p><b>#1</b> Deliver superior plant-rich products</p>	<p>100% of our products evaluated Nutri-Score A or B by 2025<sup>(1)(3)</sup></p> <p>100% products free from controversial additives by 2030<sup>(1)(3)</sup></p> <p>Superior taste for top recipes and innovations<sup>(2)(3)</sup></p>
		<p><b>#2</b> Develop a plant-rich offer supporting the diverse needs of flexitarians</p>	<p>&gt; 15% of revenue achieved through innovations<sup>(3)</sup></p> <p>20% revenue achieved through complete plant-based meal solutions<sup>(4)</sup> by 2030</p>
		<p><b>#3</b> Promote the flexitarian diet for all</p>	<p>100% of countries promoting plant-based cuisine for all through dedicated programs by 2030</p> <p>Double the impact of Louis Bonduelle Foundation activity by 2030<sup>(2)</sup></p>
 <p><b>PLANET</b></p>	<p>We transform our food production system from field to fork to contribute to carbon neutrality</p>	<p><b>#4</b> Scale up regenerative agriculture &amp; preserve biodiversity</p>	<p>80% of growers engaged in regenerative agriculture by 2030</p> <p>100% of cultivated area using pollinator protection plan by 2030</p>
		<p><b>#5</b> Foster the circular economy</p>	<p>100% of our packs are designed to be recyclable or reusable by 2025<sup>(3)(5)</sup></p> <p>0% virgin fossil plastics used in our packaging<sup>(3)</sup> by 2030 (-100% vs FY20 by volume)</p>
		<p><b>#6</b> Contribute to carbon neutrality</p>	<p>38% reduction in Scopes 1 &amp; 2 GHG emissions by 2035 (vs FY20 in absolute terms)<sup>(6)</sup></p> <p>30% reduction in Scope 3 GHG emissions by 2035 (vs FY20 in intensity)<sup>(6)</sup></p>
 <p><b>PEOPLE</b></p>	<p>We build meaningful development-rich and inclusive people journeys at Bonduelle and beyond</p>	<p><b>#7</b> Create healthy and fair working experiences for our people and partners to thrive</p>	<p>&gt; 75% employee engagement rate (and above our external benchmark<sup>(7)</sup>)</p> <p>&gt; 90% of growers contracts renewed every year</p> <p>100% sites with actions promoting plant based diet for associates by 2025</p>
		<p><b>#8</b> Foster learning and inclusive hiring practices across Bonduelle and beyond</p>	<p>100% of permanent employees covered by life insurance</p> <p>100% of permanent employees covered by accessible health insurance</p> <p>100% of associates with an individual dev plan by 2030</p> <p>80% of growers supported with training by 2030</p> <p>100% of sites have implemented inclusive hiring initiatives by 2030</p> <p>100% of Managers trained on diversity, fairness and inclusion by 2025</p>
		<p><b>#9</b> Encourage our teams to engage locally in positive impact actions at work and outside</p>	<p>100% of our sites involved in local initiatives by 2025</p>

(1) Results in volume terms.

(2) Finalizing the target is ongoing.

(3) On our branded activities.

(4) "Plant-rich": qualifies a product mostly made with ingredients from plant origin. In all cases, the quantity of ingredients of animal origin must be significantly lower than the local market reference for a similar use.

(5) A packaging or a packaging component is recyclable if post-consumer collection, sorting and recycling is proven to work in practice and at scale. A package can be considered recyclable if its main packaging components, together representing more than 95% of the entire packaging weight, are recyclable according to the above definition, and if the remaining components do not hinder the recyclability of the main components. A package is reusable if it has been designed to perform - or proves its ability to perform - a minimum number of rotations in a system for reuse (e.g. returnable glass bottles).



FY20	FY21	FY22	Targets	
N/A	N/A	92%	100%	FY25
N/A	N/A	-	100%	FY30
N/A	N/A	N/A		
15.3%	16.5%	12.6%	> 15%	each year
14.4%	14.8%	14.7%	20%	FY30
N/A	N/A	N/A	100%	FY30
N/A	N/A	N/A	X2	FY30
N/A	N/A	-(8)	80%	FY30
N/A	0%	5%	100%	FY30
89.6%	97.3%	97.7%	100%	FY25
Baseline	(29)%	(45)%	(100)%	FY30
Baseline	(0.5)%	(3.4)%	(38)%	FY35
Baseline	(6.4)%	(9.4)%	(30)%	FY35
55	68	70	> 75	each year
89.2%	90.3%	91.1%	> 90%	each year
N/A	N/A	-(8)	100%	FY25
N/A	83.5%	95%	100%	FY25
N/A	N/A	-(8)	100	FY23
N/A	N/A	26.1%	100%	FY30
N/A	N/A	-(8)	80%	FY30
N/A	N/A	-(8)	100%	FY30
N/A	N/A	-(8)	100%	FY25
44%	57%	56%	100%	FY25

(6) Target validated by SBTi, not including consumer emissions (item 3.9 and 3.11).

(7) The external benchmark for the engagement rate is provided by our external partner, OpenSquare. It is built from global surveys of representative national samples of large private companies, and weighted data from OpenSquare customers according to Bonduelle's geographical distribution.

(8) No result available in 2021-2022 for the first year of definition of the indicator.

**2.1.1.4 Governance of the B! Pact**

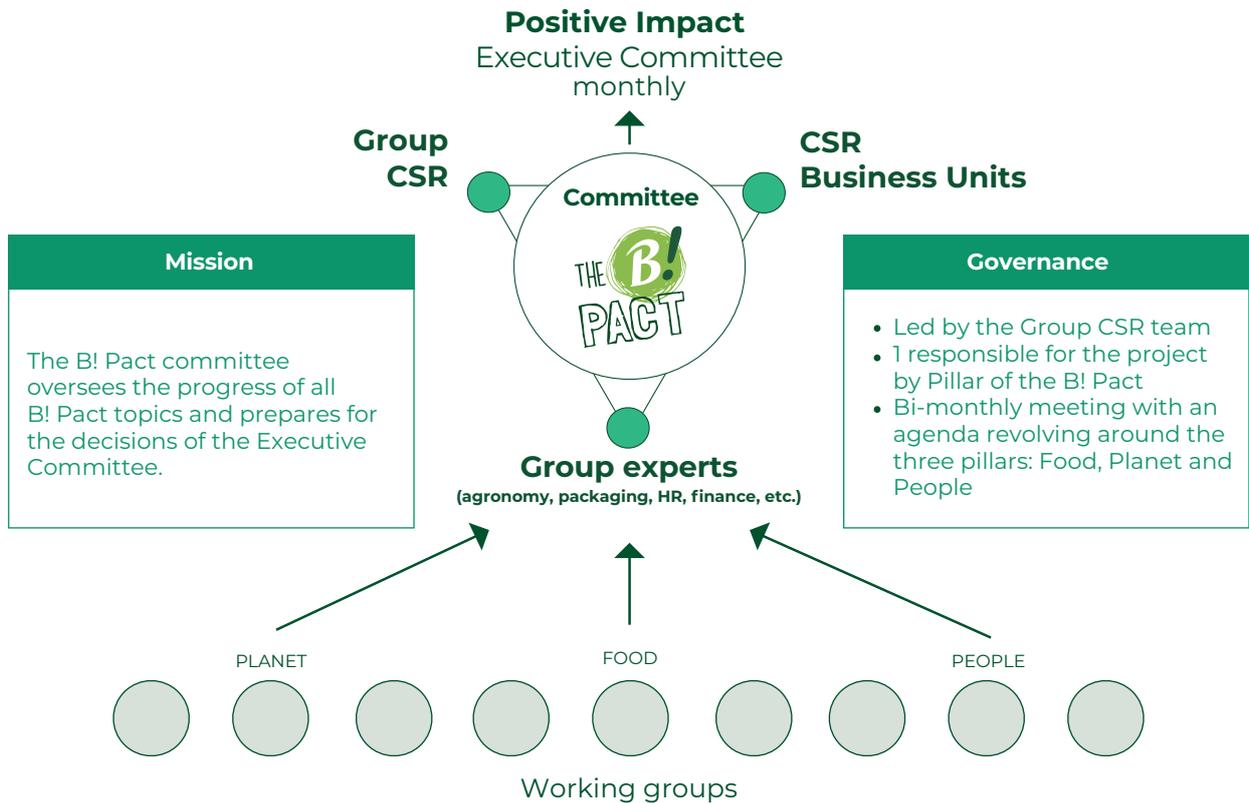
Bonduelle has simplified its internal governance around the B! Pact with:

- monthly meetings of the group's Executive Committee dedicated to monitoring the B! Pact "B! Pact Executive Committee";
- the establishment of a "B! Pact" Committee for each of the pillars, to ensure strategic alignment and steer the progress of concrete programs related to the B! Pact.

The B! Pact Committee consists of:

- sponsors of each pillar fully integrated into the group's Executive Committee;
- the group CSR team, including the Chief CSR and Corporate Communication Officer, as well as the Managers of each pillar;
- CSR representatives from each business unit;
- group support functions essential to the integration of strategy B! Pact: Finance and Purchasing;
- group expert representatives directly involved in the B! Pact strategy for each pillar: Human Resources, Industry, Agronomy, Packaging, Products, Marketing, R&D, etc.

The diagram below shows the governance of the B! Pact within the Bonduelle Group.



### 2.1.1.5 Roadmap to B Corp certification

To succeed in its transformation into a positive impact group, Bonduelle has set itself the goal of being certified B Corp by 2025. More than a certification, B Corp is a process to progress the transformation of all areas of the organization. Bonduelle has structured its approach around three dynamics:

- **certification preparation:** orchestrate the process, develop tools, lead the community;

- **team commitment:** promote understanding of transformation and provide training;
- **promotion of the approach:** contribute to B Movement Builders, communicate.

To become a positive impact company, Bonduelle has identified 19 projects, 16 of which have been launched as of the end of June 2022.

The group’s roadmap for achieving certification in 2025 has now been established. For Bonduelle entities, it involves completing 12 B Corp questionnaires and obtaining seven certifications, sequenced in three phases.



## 2.1.2 Paving the way for change

### 2.1.2.1 B Movement Builders



Bonduelle joined B Movement Builders in 2020, alongside five other pioneering companies: Danone, Gerdau, Givaudan, Magalu and Natura&Co. This initiative was created by B Lab in order to bring together large multinational companies committed to a more sustainable and resilient business model, which takes into account all the Company’s stakeholders, including Shareholders.

The group recognizes that:

- transformation creates shared value for all stakeholders and must be driven by ambitious objectives;
- credible and concrete commitments are based on measurable actions and transparent governance;
- collaboration creates collective impact, expands opportunities and promotes mutual learning.

Bonduelle is committed to collaborating with its peers, learning and sharing best practices, and taking action to help introduce widespread changes to culture and business.

### 2.1.2.2 Involvement in industry think tanks

As a significant player in its sector, Bonduelle is active within professional bodies to contribute its expertise and defend its interests and those of its colleagues and farming partners. The group is involved in inter-professional bodies and federations and with governmental organizations in the countries where it is present. Around one hundred of the group's employees are involved in professional bodies. The Bonduelle Group does not seek the support of external professionals to represent its interests and did not fund any political party in 2021-2022. In 2021-2022, Bonduelle Group employees, as representatives of the Company, led some 80 professional organizations around the world. They have thus served as President, Vice-President or director, in particular:

- in Germany: CCFA (Franco-German Chamber of Commerce), CCEF (French Foreign Trade Advisor), Markenverband;
- in Canada: CTAQ (Quebec Food Processing Council), Moisson Montreal;
- in Spain: Club Greco, Promarca (an association that brings together most of the manufacturers of major food, beverage, pharmaceutical and perfume brands);
- in the United States: United Fresh (United Fresh Produce Association)/Produce Marketing Association;
- in France: ADEPALE (Association of Food-Processing Companies), ANICC (National Interprofessional Mushroom Association), ANIFELT (National Interprofessional Association for Processed Fruit and Vegetables), CTCPA (Agro-Food Technical Center), ECOPAR (Company for the Promotion of Eco-Packaging), ETF (Trade Union of Fresh Prepared Ready to Eat Product Companies), FIAC (French federation of canned food industries), SVFPE (Trade Union of Manufacturers of Fresh Ready-to-Use Plant-Based Products), ILEC (Consumer-Companies Liaison Institute), IDC (Chamber of Commerce), UNILET (National Interprofessional Union of Processed Vegetables), UPPIA (Interprofessional Union for the Promotion of Canned Food Industries);
- in Italy: Centromarque, Filiera Italia; UIF (Unione Italiana Food) - Gruppo "IV Gamma" (group of fresh, washed, packaged and ready-to-eat fruit and vegetable companies within the Italian Association of Food Industries);
- in Hungary: Agrárkamara (Hungarian Chamber of Agronomy), FÉSZ (Association of Food Industries), FRUITVEB (Hungarian Interprofessional Organization For Fruit And Vegetable), MHKSz - Magyar Hűtő- és Konzervipari Szövetség (Association of Food Freezing and Canning Companies);
- in Poland: KRAJOWE STOWARZYSZENIE PRZETWÓRCÓW OWOCÓW i WARZYW, UNIA POLSKIEGO PRZEMYSŁU CHŁODNICZEGO;
- at Community level (European Union): AETMD (European Association of Sweet Corn Processors) and PROFEL (European Organization of Fruit and Vegetable Processing Industries).

### 2.1.2.3 Stakeholder relations

Bonduelle pursues a policy of structured dialog based on regular exchanges and strategic meetings. Internally, the group maintains strong relations with its employees and social partners. Externally, the group consults and exchanges with farmers, suppliers, consumers, national and local public institutions, etc.

Bonduelle wants to build and lead its transformation taking into account the expectations of its stakeholders. The following table lists the stakeholders with which the group maintains relations and the procedures implemented to inform, dialog with or consult them, and the agreements, partnerships or collaborations established with some of them.



Stakeholders	Communication methods
Shareholders	<ul style="list-style-type: none"> <li>Shareholders' Meeting</li> <li>Family meeting</li> </ul>
Employees	<ul style="list-style-type: none"> <li>Internal communication process (intranet, corporate social network)</li> <li>Leaflets and reports</li> <li>Engagement and satisfaction survey (Pulse and Climate)</li> </ul>
Suppliers	<ul style="list-style-type: none"> <li>Quality assessments and audits</li> <li>CSR questionnaire (with supplier feedback)</li> <li>Assessment by EcoVadis</li> </ul>
Local communities	<ul style="list-style-type: none"> <li>On-demand dialog with local communities at site level</li> </ul>
Farmers	<ul style="list-style-type: none"> <li>Daily collaboration between farmers and Bonduelle agro experts during the harvest period</li> <li>Individual dialog</li> <li>Event with Shareholder farmers</li> </ul>
Customers	<ul style="list-style-type: none"> <li>Responses to questionnaires and annual audits</li> <li>Annual survey with our main customers</li> </ul>
Consumers	<ul style="list-style-type: none"> <li>Dedicated service in all countries</li> <li>Consultation of the consumer panel</li> <li>Raising awareness of the nutritional and environmental benefits of plant-based foods</li> <li>Participation in industry discussions as a committee member, director or Chairman - meetings at least twice a year</li> </ul>
Industry associations	<ul style="list-style-type: none"> <li>Materiality assessment - annual update</li> </ul>
NGOs and non-profit entities	<ul style="list-style-type: none"> <li>Questionnaires</li> <li>Dialog through summits and events</li> <li>One-off requests by topic (e.g. regenerative agriculture)</li> </ul>
Sustainability experts	<ul style="list-style-type: none"> <li>Questionnaire responses</li> <li>Ad hoc dialog</li> </ul>
Financial analysts	<ul style="list-style-type: none"> <li>Specific meetings (SRI funds) twice a year and individual meetings on request</li> <li>Financial event/meetings with analysts/meetings with investors at least twice a year</li> </ul>
Investors	<ul style="list-style-type: none"> <li>Questionnaire responses</li> <li>Occasional dialog on request</li> <li>Response to UN Global Compact - once a year</li> </ul>

## 2.1.3 Materiality of risks and challenges

### 2.1.3.1 Materiality analysis method

Last updated in 2020-2021, Bonduelle has changed the materiality analysis method with regard to its objective of transformation into a positive impact group and its ambition to become a B Corp certified company: update of the list of stakeholders, the list of challenges and the questionnaire. Following the reformulation of its mission, Bonduelle also wanted to ask its stakeholders for their views and opinions on the possibilities offered by the mission to lead the group. New

stakeholders, from an international scope and representative of the entire group, were interviewed.

Bonduelle has chosen to examine the business risks in the same way as CSR issues, to enable stakeholders to integrate the issues by thinking about the resilience of the Company and by using the business model to support the impact. CSR is thus fully integrated into the Company's business challenges.

The new questionnaire allowed Bonduelle to identify, in the light of the B Corp standard, the risks and opportunities related to its activity and business model.

An update of this materiality study is planned in the coming year.

### 2.1.3.2 Identifying Bonduelle’s CSR challenges

A complete list of Bonduelle’s CSR challenges across its entire value chain has been drawn up based on various guidelines: Business Impact Assessment (B Corp standard), the UN Sustainable Development Goals, as well as the Global Reporting Initiative (GRI) and the Global Compact. Bonduelle has identified a total of 38 issues, corresponding to the five impact areas assessed by the B Corp certification:

Issue	Title of the issue
<b>Governance</b>	
CSR in the mission	Take into account the public interest and CSR in the Company’s mission
Culture of integrity and compliance	Promote a culture of integrity and compliance and fight against corruption
Tax practices	Ensure ethical and transparent tax practices
Integrated reporting	Ensure high quality and integration of financial and non-financial reports
Stakeholders dialogue	Foster constructive dialog with stakeholders
Responsible lobbying	Exercise a responsible lobbying policy and promote CSR
<b>Employees</b>	
Fair and equitable compensation	Offer fair and equitable compensation (compensation, benefits and social protection) in each country of operation
Health and safety	Ensure the health and safety of employees at work
Well-being and balance	Promote well-being and work-life balance
Employee development	Support employee development
Responsible internal commitment	Hire directors, Managers and employees in the transformation process towards a positive impact
Corporate culture	Promote a corporate culture and maintain attractive internal communication
Management practices	Encourage innovative, agile and responsible management practices
<b>Communities</b>	
Diversity	Promote diversity and equal opportunity in the workforce and across the value chain
Human rights	Respect human rights and encourage social dialogue
Anchor in the territories	Develop roots in the regions and participate in their socio-economic development
Impact of activities on populations	Manage the impact of activities on local populations
Food sovereignty	Contribute to food sovereignty
Relationships with suppliers	Drive responsible relationships with suppliers and a fair distribution of value throughout the value chain
Community engagement	Promote civic engagement and support communities by donating
Supplier risk management	Ensure sound risk management in the supply chain

Issue	Title of the issue
<b>Environment</b>	
Impact on climate change	Mitigate the Company's impact on climate change
Resilience to climate change	Ensure anticipation, flexibility and resilience to climate change
Energy	Manage energy consumption and use renewable energies
Local sourcing	Ensure local supply according to local needs
Preserve water	Preserve water quality and ensure its conservation
Hydric stress	Guarantee anticipation, flexibility and resilience to water stress
Preservation of biodiversity	Preserve and enhance biodiversity and enhance ecosystem services
Alternative agricultural model	Promote an alternative agricultural model to preserve soil quality and accelerate the ecological transition
Fight against food waste	Fight against food waste and ensure the recovery of co-products in a circular economy approach
Waste management	Manage industrial waste
Animal welfare	Respect animal welfare
<b>Clients and customers</b>	
Promotion of plant-based food	Promote and guarantee access to healthy, plant-based food at an affordable price
Product traceability and quality	Ensure traceability and guarantee safe and high-quality products
Responsible communication	Ensure responsible communication
Food waste awareness	Make customers aware of food waste prevention
Eco-friendly packaging	Design environmentally friendly packaging
Distribution channels	Develop innovative distribution channels to ensure broad accessibility for our products

### 2.1.3.3 Consultation with stakeholders

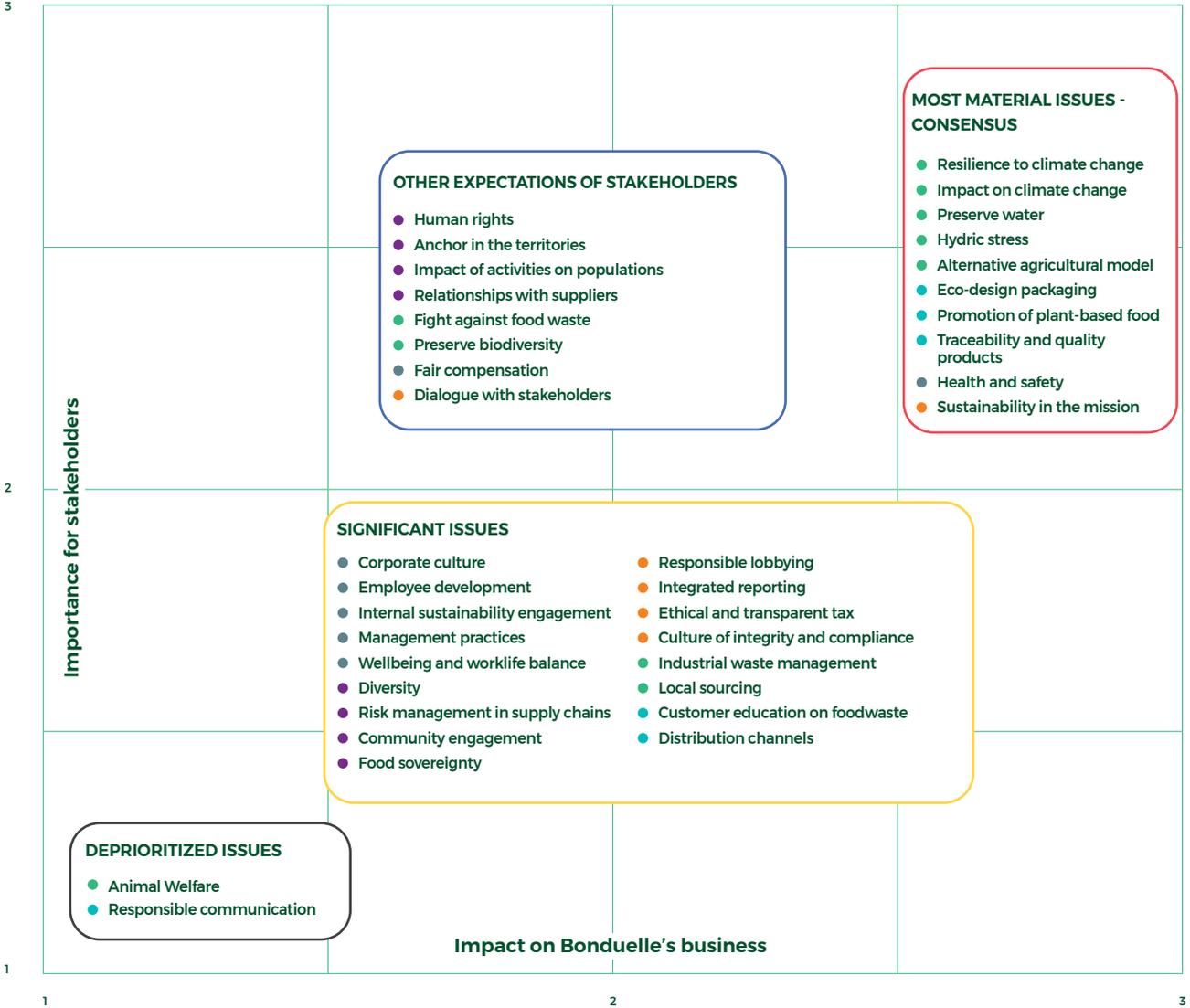
Bonduelle interviewed 23 internal stakeholders and 17 external stakeholders: Company employees at different levels, employee representatives, family Shareholders, members of NGOs or B Corp certified companies, experts in sustainable consumption and ecodesign, suppliers, customers, farmers, Louis Bonduelle Foundation partners.

### 2.1.3.4 Prioritizing challenges

All the selected stakeholders were the subject of an hour-long interview, during which they were able to project themselves into a forward-looking exercise looking at Bonduelle over the next 10 years, and identify the subjects on which it is most important for Bonduelle to improve, either because the subject represents a risk for the activity, or because this is implied in the reformulation of the mission. They were asked to assign a level of criticality of one to three for each issue, based on the importance for stakeholders and the impact on the Company.



**Bonduelle materiality matrix**



- Governance
- Workers
- Communities
- Environment
- Clients and customers

## 2.2 Food

### 2.2.1 Bonduelle’s food strategy

In 2021-2022, Bonduelle expanded and enriched the “Food” pillar of its B! Pact to support the wide variety of flexitarian plans being developed in the zones where the Company operates.

Bonduelle is continuing its commitment to high-quality plant-based food. The group offers products that meet the growing

expectations of consumers in terms of transparency, well-being and respect for the environment. With the revamp of the B! Pact, the group is now committed to going beyond the quality of ingredients and recipes, by developing its portfolio with a complete meal offering that facilitates the transition to a more plant-based diet. Bonduelle also chooses to promote the flexitarian diet to remove barriers to changing one’s diet, through a series of programs facilitating access for all, at home and abroad, to more plant-based food.

Vision	Commitments	Impact targets
We create high quality flexitarian food experiences and sustainably impact eating habits	<b>#1</b> Deliver superior plant-rich products	100% of our products evaluated Nutri-Score A or B by 2025 100% products free from controversial additives by 2030 Superior taste for top recipes and innovations
	<b>#2</b> Develop a plant-rich offer supporting the diverse needs of flexitarians	>15% of revenue achieved through innovations 20% revenue achieved through complete plant-based meal solutions by 2030
	<b>#3</b> Promote the flexitarian diet for all	100% of countries promoting plant-based cuisine for all through dedicated programs by 2030 Double the impact of Bonduelle Foundation activity by 2030

### 2.2.2 High-quality plant-based food

#### 2.2.2.1 Nutritional quality of products

For Bonduelle, the nutritional quality of products is essential. *Visa Santé*, a continuous improvement initiative, is built around reviewing and optimizing our products and is based on four essential points:

- the categorization of products according to five “nutrition” families, according to nutrient composition thresholds:
  - “natural vegetables”,
  - “natural legumes”,
  - “naturally starchy foods”,
  - “main plant-based dishes”,
  - “prepared products”;
- the development by the Bonduelle Group’s Nutrition Department of a reference framework of nutritional values

related to quantity and quality recommendations on the salt, sugar and fat content in food. Since this year, this framework has included the nutritional criteria used to calculate the Nutri-Score.

Bonduelle has been gradually reducing the salt in its recipes since 2007.

Bonduelle only adds sugar to recipes that traditionally use it (steamed peas and carrots) to sweeten the natural bitterness of the vegetable (endive, Brussels sprouts) or the acidity of an ingredient (vinegar, etc.). Between 2008 and 2015, the group analyzed the compliance of more than 1,000 products to determine whether they met the *Visa Santé* recommended nutritional framework;

- recipe compliance: between 2009 and 2017, Bonduelle revised more than 250 recipes to bring them into compliance with the nutritional criteria recommended by *Visa Santé*;
- all new plant-based products since 2017 must meet a number of minimum criteria defined by *Visa Santé* and be positioned in one of the five “nutrition” groups.



The program's objectives also include the development of well-thought out, simple, transparent and objective nutritional information. The group makes no nutritional claims on the packaging of its products that are not classified A and B by the Nutri-Score.

Visa Santé was launched by Executive Management and, in addition to the Nutrition Department, now involves engineers in the Quality, Innovation and Development and Marketing Departments of the various business units.

100% of Bonduelle brand products are assessed by "Visa Santé".

### 2.2.2.2 Towards products classified A or B by the Nutri-Score

Bonduelle has set itself the target of having 100% of its products classified as A or B by the Nutri-Score by 2025.

Bonduelle is continuing to roll out the Nutri-Score logo on its packaging in regions where it makes sense for consumers. Designed by the French national public health agency (Santé Publique France), this logo informs consumers about the nutritional quality of the product on a scale using five colors and five letters. Since its launch in France in 2017, several countries have decided to recommend its use: Belgium, Switzerland, Germany, Spain, the Netherlands and Luxembourg.

In Germany, Austria, Switzerland, Belgium, Spain, Portugal, France, Luxembourg and the Netherlands, Bonduelle voluntarily applies Nutri-Score nutritional labeling on the packaging of its Cassegrain and Bonduelle brand products.

For the sake of overall consistency, in countries that do not allow the display of the Nutri-Score, Bonduelle nevertheless uses this standard and ensures that the products also meet the criteria for an A/B score. In 2022, 92% of Bonduelle-branded products were evaluated as Nutri-Score A or B.

### 2.2.2.3 Reduction of additives

Bonduelle has set itself the target of reducing additives in its products, until the complete elimination of controversial additives by 2030. This ambition, beyond compliance with the list of legally authorized additives, is driven by the desire to support the food transition and consumer expectations.

Each business unit sets up an approach adapted to its recipes. For example, the BELL and BFE business units have mapped additives according to two categories:

- green additives: commonly used, not controversial;
- red additives: controversial.

Four years ago, red additives were banned from new recipes. Existing recipes are gradually being reworked, range by range, to eliminate additives classified as controversial and to be limited.

In addition, the BFE business unit in France removed the preservatives from its retail recipes.

To meet consumer expectations for food product quality guarantees, Bonduelle has been developing a residue-free range of pesticides since 2019<sup>(1)</sup>. This includes ready-to-use salads (lamb's lettuce, spinach leaves and iceberg), canned food (sweet corn, green peas, garden peas and green beans) and frozen food (spinach, green beans, peas, butter beans, broccoli and cauliflower).

### 2.2.2.4 A range without pesticides residue

In committing to achieving results rather than just the means, Bonduelle has opted for a **rigorous process with an impact across its value chain and confirmed by analyses based on risk analysis**. This commitment requires joined-up working with its farming partners and controls throughout the manufacturing process to guarantee quality and traceability.

Upstream, the agricultural model selects varieties and adapts cultivation methods and treatments. Crop treatment decisions depend on factual observations and conclusions and the use of active chemical substances is limited to what is strictly necessary (see 2.4.2.1 Quality and traceability).

In France, during cultivation, 100% of the plots in the pesticide residue-free range are subject to testing by an accredited independent laboratory. Products must have concentrations of pesticide residues below the limits quantifiable by analysis methods (0.01 mg/kg). In total, tests are carried out for all molecules liable to be found in residues, a total of 300 for ready-to-use salads and over 500 for canned sweetcorn.

In Italy, the plots dedicated to pesticide residue-free use pesticides exclusively authorized for organic farming. At harvest, the raw material in the pesticide residue-free range may contain residues of molecules of natural origin up to 50% of the maximum limit established at European level.

The total volumes sold of products without pesticide residue increased by nearly 15% in 2021/2022, compared to last year.

(1) Within the limit of quantification (< 0.01 ppm) for over 500 molecules tested (corn) 300 molecules analyzed (salad).

## 2.2.3 Develop a plant-rich offer supporting the diverse needs of flexitarians

### Understanding and supporting flexitarianism

In 2021-2022, Bonduelle studied flexitarian diets in more detail to understand more precisely the practices and needs associated with them. Based on a meta-analysis of existing reports and data as well as interviews with stakeholders, the group has shaped its knowledge of flexitarianism. The results revealed very diversified practices around reducing meat consumption. The needs associated with these diets were shared with all business units who were able to co-construct group-wide targets to promote and support a more plant-based diet.

### Product innovations: more vegetables and pulses

Bonduelle innovates with legume recipes and complete plant-based meal solutions, for example:

- “Lunch bowl”, a complete dish combining legumes/cereals/vegetables;
- legumes and frozen cereals in various European countries;
- a “Daily Deli” range of cereals and legumes for quick lunches in Germany;
- a range of six Cassegrain plant-based recipes in the frozen section in France.

Bonduelle is committed to ensuring that 20% of revenue will be generated from complete plant-based meal solutions by 2030. In 2021-2022, this amount was 14.7%, largely thanks to the salad bowl portfolio at BFA.

## 2.2.4 Flexitarian diet for all

### 2.2.4.1 Promoting the food transition

#### Raising awareness on social networks

Bonduelle launched the first monthly webzine dedicated to plant-based food: Légumiz. It promotes topics inspiring the food transition: vegetable-based recipes, discoveries of vegetables from field to the plate, information on flexitarianism, vegetarianism and veganism, local and seasonal food, etc.

Its content is published on websites, the social networks Facebook and Instagram in all European countries, in particular in France, in Italy (under the name Veggie Passion) and in Germany (under the name Gemüse4me) to promote the extraordinary creativity of vegetables.

### Supporting professionals to inspire changes in food

Bonduelle has created Greenology®, a complete service to help food service professionals, whether independent, chain, or in collective food service, to put plant-based food at the heart of their menus. A one-stop solution, the online support presents: plant-based food basics, tutorial videos, veggie trends, and gourmet recipes that are easy to prepare. Interested professionals can also attend face-to-face Greenology® Masterclasses with Bonduelle’s culinary advisors.

This type of program is set to grow and be rolled out in all the regions where Bonduelle operates by 2030.

### Valuing the work of farmers and the quality of their production

Bonduelle is a partner in France of the citizen consultation promoting “eating better” led by Make.org through the citizen mobilization platform

Among these, Bonduelle participates in the National Agricultural Days. The objective of these days is to allow everyone to discuss with farmers, to promote their profession and the quality of their production to consumers. In 2022, the second edition welcomed more than 300 people: schoolchildren, partners, customers and families. They all followed a discovery trail on the cycle of plants, soils and varietal selection, the importance of biodiversity, and finally, a cooking workshop around vegetables.

### 2.2.4.2 Sustainable change in eating behaviors with the Louis Bonduelle Foundation

Since 2004, the mission of the Louis Bonduelle Foundation has been to sustainably change eating behaviors while respecting people and the planet and to accelerate the food transition.

Present and active internationally - in France, the United States, Italy, Spain, Russia and Romania - the Louis Bonduelle Foundation brings concrete means to make plant-based food part of everyone’s daily life, in a useful, realistic, original and, of course, sustainable way.

### Food

It acts through:

- impactful communication: reaching out and encouraging action;
- local support for players who promote access to plant-based food and who are committed to the food transition, particularly targeting young adults, families and group employees;
- research for performance, to measure the social impact of its projects.

Since its creation, the Foundation has participated in more than 30 scientific monographs, 4 white papers and 17 scientific projects. It supported 230 projects in nearly 20 countries. Bonduelle has set itself the target of doubling the impact of the Bonduelle Foundation by 2030.

#### Impactful communication

The Foundation's communication actions serve its objective of supporting the sustainable transformation of eating behavior.

In order to make research on plants and sustainable food available, the Foundation runs two Facebook pages, a revamped [website](#)<sup>(1)</sup>, which counts more than 50,000 visitors per month and an open access newsletter: "*L'actu de la transition alimentaire*". This year, the Foundation enhanced the flagship section of its website, the *Galerie des Légumes*. It has published numerous articles on sustainable food and the food transition, as well as an e-book on the food transition and numerous infographics.

On **Instagram**, the collaborative magazine "*Dans mon Assiette*", for young adults and parents, provides the keys to taking action on the food transition.

In collaboration with the SO GOOD agency, the Foundation has been producing for two years the "*Le Goût des Nôtres*" podcast. The purpose of this series is to raise awareness among a large community of the challenges of the food transition thanks to hearing from food industry players: market gardeners, farmers, restaurant owners, etc.

With the help of international experts, Bonduelle will soon publish a white paper on plant-based food and flexitarianism.

#### Call for projects "let's Vegg'up" to encourage local players on access to plant-based food

Since its creation, the Foundation has supported concrete actions on the ground led by local players, which aim to support consumers towards sustainable eating habits. Since 2007, the Foundation has encouraged and financially supported more than 210 projects, benefiting more than 500,000 people.

To promote and support players who promote access to plant-based food and are committed to the food transition, the Foundation has partnered with Ulule, a crowdfunding platform and B Corp company. Together, they have been managing the "let's vegg'up" incubator since 2020.

This year, six winners and their projects have already been designated.

- The collective **En Vert Et avec Tous (EVEAT)** brings together the citizens of Sucé-sur-Erdre, in Loire-Atlantique, which carries out actions for the ecological transition.
- **Food Moxie** educates and inspires people to grow, prepare and eat healthy food. Partnering with schools and community organizations, the association creates cultural and educational spaces on gardening, agriculture, nutrition and the culinary arts.
- Managed by volunteer mothers from a local San Diego community, **More than Apples** is a food redistribution program that fights food insecurity and reduces food waste.
- **Oui Change** is a non-profit association that offers an educational program to train the entire childhood ecosystem (teachers, students and parents) in the major challenges of the ecological transition.
- The initiative **Orto di Casa** facilitates local purchases of fresh fruit and vegetables, thanks to a network of agricultural partners and distributors and an urban vegetable garden in Rome.
- Committed to neutralizing the environmental impact of agriculture and fishing, the association **Plant Raised R-evolution** promotes reforestation, the phase-out of fossil fuels and plant-based food.

The winners will be revealed in October 2022.

#### The Louis Bonduelle Foundation award for the food transition

By creating its award, the Louis Bonduelle Foundation wishes to promote personalities committed to the food transition and working every day to provide new solutions and change behavior towards sustainable food.

Bonduelle Group employees as a whole are invited to vote to select two finalists. These are then decided by the Foundation's jury of experts.

This first edition rewarded the "SpesaSospesa" project, dear to Davide Devenuto, a famous Italian actor, recognized for his solidarity commitment in favor of the food transition to plant-based food!

(1) [www.fondation-louisbonduelle.org/](http://www.fondation-louisbonduelle.org/); please be aware that the elements of this website are not part of the universal registration document.





## Scientific research to support action

Bonduelle has established a long-term partnership with **ANCA Chair**, hosted by the AgroParisTech Foundation (France), which aims for access for all to healthy and sustainable food.

From 2016 to 2021, the first partnership period resulted in 100 educational content and two scientific articles. It was covered by 40 media and reached 500,000 people. In particular, the Louis Bonduelle Foundation contributed to the creation of a forward-looking digital cartoon “*Je mange vers le futur*”<sup>(1)</sup>. Jointly developed by experts on the basis of a scenario in the future, each episode is intended to promote awareness and offers a library of scientific documents.

The ambition of the 2021-2025 program is to understand and support the transformation of the eating behavior of 18-35 year-olds through the creation of a Think and Do tank. It will work towards the adoption of sustainable food for all, and will be at the interface between the world of academic research, companies in the agri-food sector, and civil society. In 2021, this partnership contributed in particular to the launch of a new immersive and innovative program for 18-35 year-olds, published entirely on Instagram (@jemangepourlefutur) for three months. The aim of this project was to raise awareness among this target group about the adoption of sustainable food.

## 2.2.5 Food quality and traceability

### 2.2.5.1 Product control and traceability

To ensure **food safety**, Bonduelle conducts an annual risk analysis. The group identifies food safety and compliance risks, including risks of fraud and malicious acts, assesses them, and takes appropriate measures relating to risk management. As part of this continuous monitoring plan, in 2021-2022 Bonduelle conducted 56,389 food safety analyses of canned products and 39,659 in other product segments.

To ensure the **highest possible quality of its products**, Bonduelle has implemented a quality management system

and processes in each of its business units, led by a Quality Department. Each business unit implements a quality plan according to its specific technological needs (canned, frozen and fresh) and the context, particularly regulatory, specific to its different geographical locations.

Bonduelle ensures its products are **quality-controlled** and **traceable**. These practices enable a quick response whenever a quality issue is detected. These controls are rolled out at all of the group’s production facilities throughout the food production chain:

1. crop control, according to the control plans defined with our farming partners;
2. quality checks on incoming “plant-based” raw materials and all other supplies;
3. quality controls on the production lines;
4. final checks of products before shipping.

**Bonduelle performs dozens of quality controls** from harvest to product storage. In particular, the group verifies the freshness and organoleptic qualities of the products, and their compliance with external expectations and internal requirements in terms of bacteriology, phytosanitary product residues and chemical contaminants. The results of these control plans lead to continuous improvement actions for each production facility: review of quality plans, new investments or renewal of industrial equipment, certification process, etc.

The **traceability** of all information is provided by the code on the packaging. Field and growing conditions, harvest date, factory preparation conditions and storage conditions can all be found.

With its suppliers, Bonduelle deploys a quality approach similar to that of its sites: analysis of food safety and compliance risks, including risks of fraud and malicious acts, audits and controls, monitoring of improvement plans.

In addition to internal audits, Bonduelle ensures that the quality of its manufacturing processes is validated by trusted third parties. Bonduelle has a certification policy specific to the zones where it operates and to customer requests. The group uses recognized standards, particularly through the GFSI (Global Food Safety Initiative) like IFS and BRC.

(1) <https://mangerverslefutur.org/>; please be aware that the elements of this website are not part of the universal registration document.

Among the certified production units, most agro-industrial sites have several certificates:

**100% of Bonduelle production sites have at least one type of certification ensuring product quality**

39 IFS and/or BRC sites	IFS: International Food Standard – privately owned by the French Food Retail and Wholesale Federation (Fédération des entreprises du commerce et de la distribution, FCD) – and its German counterpart (HDE). The IFS evaluates food product suppliers focusing on product quality and safety. The current version is IFS V6. BRC: British Retail Consortium: a private standard owned by the British Retail Consortium and very similar to the IFS. The current version is BRC V6.
8 FSSC 22000-certified facilities	
9 American SQF-certified facilities	SQF: Safety Quality Food – Private international standard owned by the Foundation for Food Safety Certification, based on ISO 22000 and PAS 220 for food producers.
27 organic agricultural facilities	According to current laws and regulations, production facilities are certified for the production of organic products.

Bonduelle has group risk prevention networks dedicated to: contamination by pathogenic bacteria, in particular listeria, foreign bodies, phytosanitary products.

**2.2.5.2 Manufacturing processes as close as possible to nature**

Bonduelle has designed its manufacturing processes so that the vegetables that arrive on the consumer’s plate are as close as possible to those that would be eaten in the field. To preserve their nutritional and taste, only **a few hours elapse between harvesting vegetables and processing them in the plant**. Next, the process of transforming raw materials preserves their natural characteristics as much as possible:

- **sorting, washing, peeling and preparation:** the vegetables are sorted, washed, and peeled mechanically or using steam. For frozen and canned foods, the vegetables are then water- or steam-blanching to preserve their qualities: **taste, color and texture;**
- **vegetable preservation methods:** frozen vegetables are preserved by cold at -30°C, then stored at -18°C; bagged salads and salads in trays are prepared and stored at +1 to +4°C; canned vegetables are preserved solely by heating for just a few minutes at above 130°C in sealed packaging, then stored at room temperature.

In each country where Bonduelle operates, there is a department dedicated to consumer satisfaction. The contact details of the Customer Service Department are printed on each product.

**2.2.5.3 Quality of ingredients and packaging**

Bonduelle mainly sources its vegetables from its farming partners. Together, they work in partnership covering product quality (cf. 2.3 The Planet).

Bonduelle also buys a minority share of its vegetables from other market players (18% in equivalent surface area), and sources its ingredients and packaging from specialized retailers. With these suppliers, Bonduelle implements an approach to ensure the quality and safety of finished products.

Before listing them, Bonduelle qualifies the quality of its suppliers. They answer Bonduelle’s quality and safety questionnaire and submit their quality certifications. Bonduelle also takes into account the CSR score of its suppliers assessed by Ecovadis. The group thus qualifies the level of maturity and risk of suppliers.

Bonduelle then qualifies the vegetables, ingredients or packaging. The group verifies its regulatory guarantees, its labeling information (ingredients, allergens, nutritional), the control of its microbiological, physical and chemical risks, etc. The plants can then obtain supplies in complete safety.

Throughout the relationship with suppliers and supplies, Bonduelle monitors the quality of supplies. In addition, the group or its external service providers carry out traceability tests, assessments and audits. Annual or biennial, depending on the level of the suppliers’ risk, these controls lead to corrective action plans.



## 2.2.6 Fight against food waste

In addition to its internal “zero-loss” policy in plants (see 2.3.5.4 Waste management: zero loss and recovery), Bonduelle is committed to the fight against food waste.

According to the UN Food and Agriculture Organization (FAO), 30% of global food production is thrown away without being consumed. Instead of destroying products that do not meet Bonduelle’s specifications in full, but are perfectly edible, the group donates several tonnes of vegetables each year to charities, which redistribute them locally. The volume reached 4,626 tonnes in 2021-2022 across the entire group scope, for canned, frozen and fresh-cut, ready-to-use salad products and prepared ready to eat vegetables.

Bonduelle also endeavors to raise awareness of food waste among consumers. The group offers different kinds of packaging (shelf life, portion size) and specifies the size of the portion so that consumers can make appropriate choices depending on their type of household and consumption. In addition, Bonduelle’s websites and social networks provide practical information such as help understanding use-by dates.

## 2.2.7 Responsible purchasing

Despite the inflationary environment in 2021-2022, responsible purchasing remains a key issue for the Bonduelle Group as part of its strategy to become a positive impact group. Bonduelle is thus developing a responsible purchasing strategy to contribute to its positive impact by:

- developing better monitoring of the compliance of its stakeholders with regulatory requirements, in particular the law on the duty of vigilance and the so-called Sapin II law, through a due diligence questionnaire (see 2.5.2.2);
- assessing the CSR maturity of suppliers among those with the greatest impact in terms of risk for the Company, through the use of recognized tools;
- contributing to the achievement of the B! Pact.

### 2.2.7.1 Engaging fruit and vegetable suppliers and manufacturers of finished products

Bonduelle obtains most of its fruit and vegetables from its farming partners. The reciprocal commitment has been governed since 1996 by the agronomic sourcing charter (see 3.2.2.3).

### 2.2.7.2 Engaging, evaluating and supporting suppliers in other categories (ingredients, packaging, finished products, energy, industrial procurement and service provision, etc.)

#### Supplier risk mapping

The group has set itself the objective of evaluating its most important suppliers by their purchasing volumes and risk profile. In addition, Bonduelle has mapped specific risks in order to meet the requirements of the Duty of Vigilance law (see 2.5.2.1).

#### Due diligence questionnaires

In line with its B Corp certification ambition, in 2020-2021 Bonduelle designed an in-depth questionnaire on environmental, social and ethical issues, as well as compliance issues. This questionnaire was sent to 1,201 tier-1 suppliers (see 2.5.2.2).

#### CSR assessment of suppliers

The BELL, BFE and BALL business units are involved in the supplier assessment process.

In 2017-2018, Bonduelle introduced EcoVadis assessments for its key suppliers by purchasing volume and risk level. Tier-1 suppliers complete the online CSR questionnaire and base their responses on tangible evidence. Where appropriate, they are also asked about any environmental and social disputes in which they have been involved and which received media coverage. CSR experts analyze the responses and check the consistency of the information and documentary evidence.

Using this recognized collaborative platform ensures consistency and transparency in monitoring suppliers’ environmental and social commitment. It also helps to identify opportunities for innovation and partnerships. These assessments become important elements in optimizing the choice of suppliers and adapting the business flow with them.

By the end of 2021-2022, the at-risk supplier assessment had been completed for **168 suppliers, and was ongoing for 31 others**. In 2022-2023, Bonduelle aims to implement a new program of deployment of the Ecovadis tool, on a wider panel of suppliers, including a structured governance for better monitoring of the assessment results and the necessary related actions.

### 2.2.7.3 Contributing with the business lines to achieve the objectives of the B! Pact

In addition to the overall CSR assessment and support process for its suppliers, the purchasing teams work with internal teams and suppliers to:

- reduce the environmental impact of packaging (see 2.3.3.2);
- select ingredients that comply with best practices in terms of quality, environment and health;
- develop over-the-counter electricity purchase contracts, or Power Purchase Agreements (PPA) (see 2.3.5.2), deploy photovoltaic panels on several sites in Europe and study the option of installing new biomass boilers;
- recover and reuse site waste.

### 2.2.7.4 Animal welfare

Although few of its products contain ingredients of animal origin, Bonduelle is sensitive to animal welfare.

Like the rest of the plant-based food industry, the group does not carry out any testing on animals.

In Europe, the prepared salads concerned are made from chickens reared under environment-friendly conditions. Their quality diet prohibits animal flours and growth hormones. Breeders are committed to the continuous improvement of breeding conditions.

Bonduelle is committed to ensuring that, by 2026, if the poultry sector and health conditions allow:

- in Europe: 100% of the chickens comply with the European Chicken Commitment standards;
- in France: at least 20% of the chickens come from farms where they have access to the open air or a greenhouse.

Bonduelle has also adopted commitments regarding eggs and egg products, a tiny part of its ingredients. At the end of 2022, the volume of purchases of egg products sourced from farms using alternative rearing practices will be at least 35% and Bonduelle guarantees that the group's commitment in Europe by 2025 will be met: 100% of eggs and egg products will be guaranteed "cage-free".

In the United States and Canada, Bonduelle has included a clause on animal welfare in its supplier agreements and its Code of Conduct. It states that Bonduelle believes in the respectful treatment of animals and expects from its suppliers practices that promote animal welfare in compliance with industry laws and guidelines.

## 2.3 The Planet

### 2.3.1 Bonduelle’s strategy for the Planet

In 2021-2022, Bonduelle raised its environmental ambitions and overhauled the “Planet” pillar of its B! Pact. Bonduelle has made a new commitment to eliminate virgin fossil plastics from its packaging. The group has also set itself the ambition of contributing to carbon neutrality by achieving net zero

emissions by 2050 and has had its intermediate targets for 2035 validated by the SBTi (see 2.3.4 Contribute to carbon neutrality).

Finally, the Bonduelle Group has adapted the spirit of its B! Pact in a strategic agronomic roadmap, “B! Pact in Agro”. This roadmap is anchored in the definition of regenerative agriculture that the group has clarified in consultation with other players in the agri-food sector.

Vision	Commitments	Impact targets
We transform our food production system from field to fork to contribute to carbon neutrality	#4 Scale up regenerative agriculture & preserve biodiversity	80% of growers engaged in regenerative agriculture by 2030
	#5 Foster the circular economy	100% of cultivated area using pollinator protection plan by 2030
		100% of our packs are designed to be recyclable or reusable by 2025
		0% of virgin fossil plastics by 2030
	#6 Contribute to carbon neutrality	38% reduction in our Scopes 1 & 2 GHG emissions by 2035 (vs FY20 in absolute terms)
		30% reduction in Scope 3 GHG emissions by 2035 (vs FY20 in intensity)

### 2.3.2 “B! Pact in Agro”, our agronomic strategy with impact

The group’s agronomy professionals have adapted Bonduelle’s CSR approach, The B! Pact, into an Agro strategic roadmap, “B! Pact in Agro”. It enables the agronomy sector to contribute to Bonduelle’s three pillars of commitment. This Agro roadmap was built on the following convictions:

- farmers are at the heart of the transition to sustainable, diversified and plant-based food;
- the ambition is to engage farmers in **regenerative agriculture** but also in areas specific to the Bonduelle Group.

B! Pact in Agro was designed as the Bonduelle Group’s overall agronomic strategy, combining operational and CSR targets. It is based on fundamentals such as: the group’s mission, formulated at the end of 2020, the group’s B Corp certification ambition and the materiality matrix updated in 2021 (see 2.1.3.4).



#### The agro roadmap co-built by agronomic services professionals

The 2<sup>nd</sup> edition of Agro Days was held in five sessions in November and December 2021 and brought together professionals from all the group’s production areas as well as CSR Managers. First, two plenary sessions made it possible to share The first results of the B! Pact in Agro and the sharing of best practices in the field.

Subsequently, three sessions and collaborative workshops led the Agro community to finalize the Agro roadmap:

- choice of key indicators;
- definition of regenerative agriculture and Bonduelle’s specificities;
- first work to develop Bonduelle’s partnership with farmers;
- breakdown of the areas of the 2022 Agro roadmap and presentation of their medium-term vision.



Thus, after building the strategy framework in 2020-2021, in 2021-2022, the teams established the bases of regenerative agriculture and Bonduelle's specific requirements in this regard.

**The definition of regenerative agriculture is the result of consultation carried out throughout the year with companies in the agri-food sector and NGOs.** This work resulted in a shared vision of the main agronomic principles and associated measurement indicators. The main principles adopted are:

- maintain or increase soil organic matter;
- minimize soil disturbance;
- keep the soil covered in order to limit its erosion;
- maximize the diversity of crops and ecosystems;
- use resources and inputs sparingly;
- train farmers in regenerative agriculture.

The B! Pact in Agro also describes in detail the **Bonduelle-specific features** in terms of biodiversity, pesticides, climate change and environmental certification initiatives while promoting training and partnership on these topics.

Bonduelle's specifics can be summarized as follows:

- **biodiversity:** maximize genetic biodiversity and protect crop protection agents and pollinators;
- **pesticides:** reduce the use of chemical pesticides; prohibit the use of active substances deemed to be risky; develop a residue-free range of pesticides (SRP);
- **climate change:** reduce greenhouse gas emissions by reducing losses in the field and optimizing the transport of raw materials;
- **environmental certification:** aim for environmental certifications aligned with B! Pact in Agro.

### 2.3.2.1 Reminder of the major challenges facing the agricultural sector

#### Water scarcity

Water is precious and is becoming scarce due to climate change, urbanization or industrialization. The success of agriculture depends on a supply of renewable and sufficient water. Aware of this challenge, Bonduelle supports producers by offering solutions that improve water management efficiency.

#### Soil depletion

Healthy soil is essential for food production because it is the fundamental "working tool" of farmers. The main drivers of soil fertility are the levels of organic matter, crop rotation and the quality of tillage. The group's role is to support producers in developing solutions to preserve and improve soil health.



#### Cooperation between sectors for soil protection

Crops carried out on behalf of Bonduelle are part of multi-year rotations. Soil is therefore a shared resource. These rotations help to preserve soil fertility and fight against diseases or pests. Cooperation between agricultural sectors is essential to successfully maintain soil fertility.

Bonduelle thus joined the Living Soils initiative, launched by the NGO Earthworm in 2018, through a pilot project in Santerre (Hauts-de-France). This project brings together players from different agri-food sectors present in this region, with common producers, and who wish to cooperate to support regenerative agriculture. Initiatives include developing training, innovative measurement tools and designing an incentive compensation system recognizing the best practices put in place by producers. Bonduelle is also a member of the Sustainable Agriculture Initiative (SAI) which now has more than 100 members across the agricultural value chain. Its objective is to support the development of sustainable agriculture around the world by facilitating discussion, collaboration and actions. SAI promotes the harmonization of agroecology definitions, tools and guidelines.

#### Biodiversity loss

Biodiversity (of ecosystems, species, genetics) is decreasing sharply under the influence of industrialized agriculture. The group promotes the protection of natural areas, the protection of crop protection agents and pollinators, and the maintenance of plant diversity (the number of different cultivated species).

#### Climate change

Collectively achieving carbon neutrality is necessary to limit climate change. The European Union and France have committed to achieving this neutrality by 2050. Bonduelle supports this objective and is committed to reducing its emissions at all its operating facilities, as well as in the agricultural world by better understanding the inputs of mineral nitrogen, and by promoting agricultural techniques that promote carbon sequestration.





## Action levers and improved knowledge to adapt to the consequences of climate change

The Bonduelle Group's adaptation measures to the consequences of climate change on its agro-industrial activities are part of ambition #5 of the agro roadmap (see table below); for the group, the aim is to remain able to offer affordable and safe food in the long term. Thus, the group and its business units are taking action in several areas.

For example, the dates of sowing and the choice of varieties are changing to take into account periods of drought.

The group is also deepening its knowledge of the impact of climate change through studies conducted:

- on a global scale, to understand the global extent of the consequences of climate change. The Bonduelle Group has developed a risk map;
- at local level, to understand the specific effects foreseeable in particular in certain basins.

The areas for adaptation are the development of regenerative agriculture, the adaptation of varieties and species cultivated, and the search for new production zones.

### Pesticides

Bonduelle promotes the intelligent use of pesticides, acts to reduce them and advises on the choice of pesticides that have the least impact on the environment and people through its adapted crop protection plans. Some product ranges are even guaranteed "without pesticides residue", thanks to specific protection plans.

### 2.3.2.2 Agro commitments to meet these challenges

The eight Agro commitments are broken down into operational levers and are measured by key indicators.

Commitments	Levers
<b>#1</b> – All our farming partners are committed to protecting water resources, soil and biodiversity and are targeting environmental certification.	Promote responsible water use and protect water quality
	Protect soil health and protect it from erosion
	Protect plant diversity, natural spaces, crop protection agents and pollinators
	Aim for environmental certification aligned with the B! Pact in Agro requirements
<b>#2</b> – We work with our farming partners to reduce greenhouse gas emissions and promote carbon sequestration.	Reduce GHG emissions
	Improve carbon sequestration
<b>#3</b> – We guarantee healthy vegetables while reducing pesticides in our crop protection plans and developing a pesticide residue-free range.	Reduce the use of chemical pesticides
	Prohibit the use of active substances deemed to be risky
	Develop a range with no pesticides residue (SRP)
<b>#4</b> – We contribute to diversified and varied plant-based food.	Grow a wide range of crops
<b>#5</b> – We offer affordable and safe food thanks to our expertise.	Maintain and increase our performance and adapt to climate change
<b>#6</b> – We want a strong, equitable and sustainable partnership with local producers.	Fair and sustainable partnership
	Local production
<b>#7</b> – We share knowledge and promote training.	Share knowledge and promote training in agriculture
<b>#8</b> – Health and safety is everyone's business.	Achieve zero accidents and implement a health program

### 2.3.2.3 Organization, action levers and means implemented

To implement the agro roadmap, Bonduelle is building on the strengths of its current organization and developing ambitious and innovative action levers with its partners.

#### The vegetable production model

Together with its farming partners, Bonduelle grows more than 80 different vegetables, representing more than 500 varieties.

In order to produce quality vegetables that are accessible to all, Bonduelle has built a sourcing model that favors purchases from farming partners. This model is the major model: it concerns 82% of surface areas<sup>(1)</sup> and has many advantages for farmer-producer partners:

- access to the expertise of 301 agronomy professionals whose role includes technical monitoring of plots throughout the cultivation cycle;
- opportunities for crop diversification, an agronomic lever to preserve soil fertility and fight against pests;
- income security *via* reducing risks related to volatility in agricultural commodity markets;
- reliable and fair compensation between producers;
- use of service providers for transport, sowing, harvesting or other farming operations, which saves producers costly investments in equipment and optimizes operational efficiency;
  - access to innovations (varieties, cultivation techniques, tools, etc.) tested by the Bonduelle Group;
  - a commitment by Bonduelle to be part of a long-term partnership relationship.

This sourcing model allows Bonduelle to focus on its core business of raw material preparation whilst at the same time developing its agronomic know-how. More than 5% of the surface areas are operated directly by Bonduelle. The group extends its know-how on this land and develops alternative cultivation techniques.

To supplement its supplies, Bonduelle also purchases from other suppliers. Within this framework, it applies purchasing specifications in which the standards are as demanding as those applied to farming partners. This sourcing concerns 18% of the areas cultivated for Bonduelle. They involve specific crops or compensate for lower yields in certain years.

These cultivated area equivalents are not taken into account in the calculation of the agronomic indicators in the reporting.

#### The group's organization to support its agronomic strategy

Each group business unit is responsible for the implementation of the agricultural policy according to the framework defined by the B! Pact in Agro.

The Bonduelle Group's Agronomy Department is organized into divisions to better carry out its mission of rolling out and coordinating the agronomic strategy in the business units. The three divisions are:

- **Crop Quality and Protection:** coordination of the network around crop quality and protection, with a stronger focus on reducing the use of phytosanitary products;
- **Performance:** coordination of the network around genetic expertise, improved mechanization and modernization of the tools;
- **Environment and Ethics:** coordination of the network around the themes of the Planet and People pillars.

#### Field agronomic advice and sharing

The implementation and success of the B! Pact in Agro is based on exchanges and knowledge sharing between field technicians and farmers.

Field technicians are responsible for the quantity and quality of the vegetables harvested for the group. They are regularly present in the field, supporting and advising farming partners from sowing to harvest, and ensuring cultural monitoring.

As trusted experts, they are a real lever for deploying alternative cultivation techniques or innovations, essential to implementing the transition to regenerative agriculture.

In the coming years, Bonduelle plans to create internal training modules offering programs on major topics such as crop protection, biodiversity and regenerative agriculture practices to all (employees and agricultural partners).

#### Partnership with farmers

Bonduelle sees the partnership as a balanced economic relationship, allowing the sustainability of agricultural businesses and the production of vegetables accessible to all.

Bonduelle implements contractual policies aimed at strengthening the sustainability of its relationships. Thus, all production campaigns are contracted. For producers, this means the promise of stable prices. These renewable contracts depend on the satisfaction of both parties. Their high renewal rate reflects this satisfaction. 98% of Bonduelle's farming partners have contractually committed to comply with the agronomic sourcing charter. This charter is available for download on the Bonduelle website: [https://www.bonduelle.com/fr/nos-engagements/nour- raison-detre/](https://www.bonduelle.com/fr/nos-engagements/nour-raison-detre/)<sup>(2)</sup>.

(1) In this document, data expressed in% of surface areas are established on the basis of the areas cultivated by farming partners, excluding equivalent supplier areas.

(2) Please note that information appearing on the [www.bonduelle.com](http://www.bonduelle.com) website is not part of the universal registration document.



The agronomic sourcing charter is key to the extremely close relationship that Bonduelle has with its farming partners. Bonduelle, in collaboration with its farming partners,

intends to develop this charter so that it contributes to the implementation of its agro roadmap.



## Bonduelle involves its farming partners with its capital

As part of the strengthening of relations between Bonduelle and its farming partners, the group carried out a capital increase on June 18, 2021, reserved for its farming partners in France.

It enabled nearly 200 of them to participate in the round table of Shareholders of the group for which they grow. The number of shares thus issued represents approximately 0.28% of the number of shares outstanding before and after the issue.

This transaction is fully in line with Bonduelle's desire to have a positive impact on its stakeholders by deepening the nature of its partnership with farmers, some of whom have thus become Shareholder producers. The first meeting with Bonduelle's Shareholder farmers took place this year: a special opportunity for dialog with Bonduelle's directors and officers and agronomic teams; a way to be in touch with the reality of our partners.

2

## Environmental certifications

Bonduelle wants to demonstrate its commitment to a positive impact. In order to highlight the high level of involvement and performance of producers, the group supports them in undertaking environmental certification initiatives (Agro commitment #1).

These environmental certifications, related to national regulations, are assessed *via* the Farm Sustainability Assessment (FSA) which establishes the equivalence between them according to the production areas. The common ambition with producers is to obtain the FSA certification, Silver performance level.

## The selection of varieties is key to the agronomic strategy and CSR challenges

The choice of seed varieties directly contributes to commitment #5 (linked to performance). It also contributes to commitments #1 (related to water, soil, biodiversity, and certification) and #3 (related to pesticides).

Bonduelle's agronomic services teams choose the varieties to be used according to various criteria:

- resistance to climatic hazards, a key factor in crop resilience;
- disease resistance, to reduce the use of phytosanitary products and production;
- the productivity of these varieties, in order to remain competitive and affordable.

The Bonduelle Group is continuously testing new vegetable varieties that are benchmarks in the sector. These tests make it possible to measure adaptation to the various regions. These experiments also enable Bonduelle to forge close links with the seed companies, and thus contribute to the guidelines and development of varieties that are more pest- and disease-resistant.

The Bonduelle Group is committed to ensuring that its products do not contain GMO (genetically modified organism) vegetables.

## Technology and R&D working for the agroecological transition

### Dedicated internal staff and resources

In each area, agronomic field trials make it possible to test new techniques on an ongoing basis, and thus contribute to their judicious integration into the producers' cropping plans.

### External partnerships with research institutes and start-ups

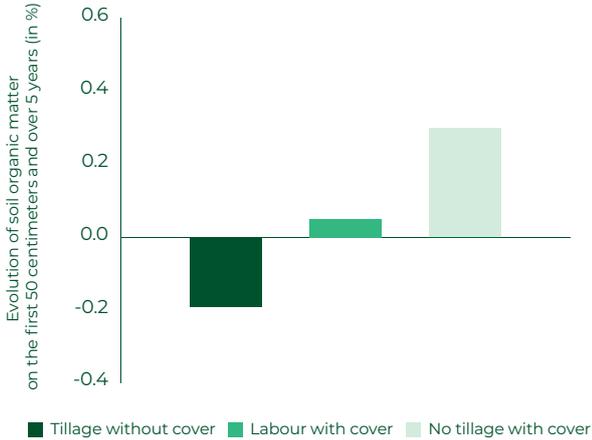
There are many partnerships in the field of AgTech. The group focuses its efforts on differentiating innovations such as:

- robotization (weeding and harvesting);
- weather forecasts and their impact on harvest management;
- irrigation management.

### Bonduelle farms, pilot farms

Bonduelle is also experimenting with alternative cultivation techniques on its pilot farms. In Spain, the pilot farm in the Murcia region is setting up innovative farming plans to produce products without pesticide residues. Since 2010, the Woestyne farm (Renescure, France) has been hosting the VEGESOL experimental platform. It is the result of a partnership between Bonduelle, Syngenta and the University of Picardie Jules Verne (Amiens, France). Its objective is to compare different technical plans, in long rotations and over time, and to measure the effects on plants, soil, and water consumption. The first phase of the study showed the value of plant cover associated with a reduction in tillage for the preservation of organic matter, a key element in soil fertility.

**Evolution of soil organic matter, resulting from and support for soil biodiversity, thanks to crop cover and reduced tillage (data from the VEGESOL study)**



The second phase of the VEGESOL study focuses on agroecological drivers of increases in pea crop resilience with regard to soil-borne diseases and abiotic stresses such as periods of extreme heat and drought.

Bonduelle wants this farm to become a place for exchanges, knowledge transfer and training.

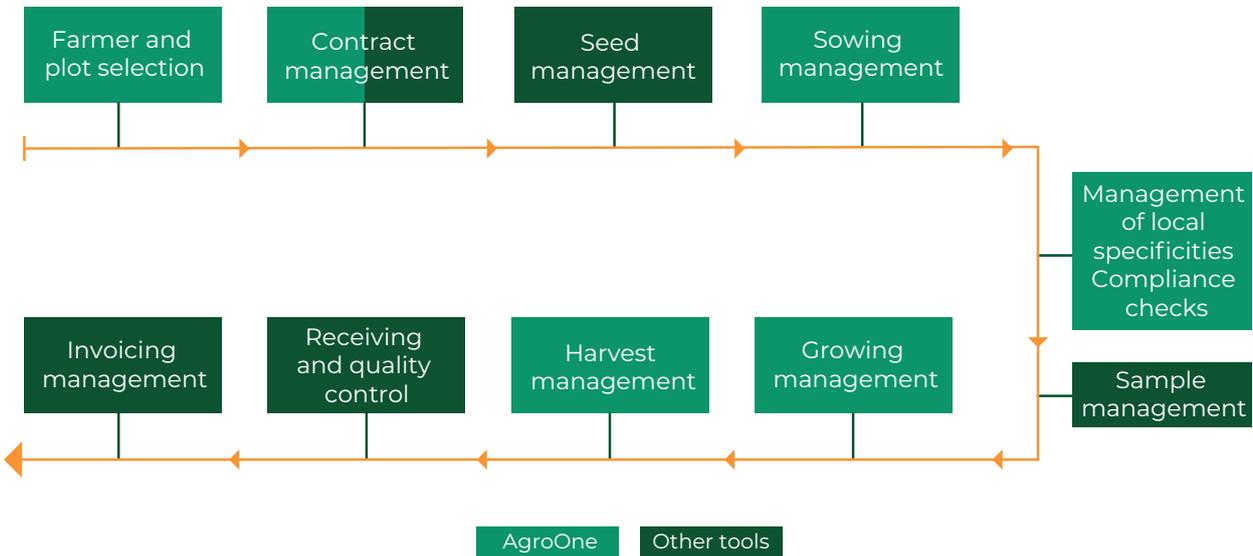
**The transformation of the agricultural world through digital technologies**

Digital technologies (internet, connected objects, artificial intelligence, etc.) are changing the agricultural world and opening up new perspectives.

The emergence of these new solutions is generating a huge amount of new data. This is making it necessary to develop a central digital platform to collect and analyze all data related to agricultural production activities and to provide relevant information to assist decision-making.

As part of its digital transition, the Bonduelle Group is developing AgroOne, an internal tool to manage each stage of the agronomic process: plot selection, production plans, contract management, selection and supply of seeds, sowing and planting management, crop monitoring, harvest planning and management. The introduction of the first modules of this tool has begun in the various production zones and helps harmonize processes.

**AgroOne, a relationship management tool for the entire agricultural cycle**



## Monitoring and progress indicators

The new agro roadmap is accompanied by the implementation and monitoring of indicators. Some indicators have been measured for several years, and are listed in the table below.

Two key indicators will be targeted in the new version of the group's B! Pact for 2030:

- 80% of growers engaged in regenerative agriculture by 2030;
- 100% of cultivated area using a pollinator protection plan.

Commitments	Indicators monitored	2020-2021	2021-2022
<b>% of producers engaged in regenerative agriculture</b>		N/A	N/A
Water, Soil, Biodiversity, Certification	% of irrigable area with water management controlled by decision-making tools	54%	44%
	% cultivated area using a defense plan for pollinator protection	0%	5%
Mitigation of climate change	% of producers with environmental certification aligned with the B! Pact in Agro requirements on Bonduelle crops	48%	50%
	% of cultivated area abandoned by Bonduelle	6%	8%
Pesticides	% of area cultivated with limited use of nitrogen fertilization	68%	58%
	% of area cultivated using alternatives to synthetic pesticides	52%	56%
Performance	Number of varieties used per crop type	N/A	13
	Average number of new varieties tested per crop type	N/A	3
Partnerships	% of producers having renewed their contract with Bonduelle	90%	91%
	Number of agro-contributors	311	301
	Number of suppliers	215	406
	Number of farmers	2,825	2,551
	Area cultivated by farmers (ha)	98,038	94,334
	% of producers with environmental certification in Bonduelle areas	48%	52%
	% of producers assessed internally	100%	90%
Training	% of producers having signed the Bonduelle charter	94%	98%
	% of areas cultivated by suppliers compared to the total surface area (suppliers and producers)	21%	18%
	% of producers with organic farming certification	N/A	5%
	% of field technicians trained during the year to facilitate the implementation of the B! Pact in Agro	N/A	51%



## 2.3.3 Circular economy

### 2.3.3.1 Life cycle assessment and carbon footprint

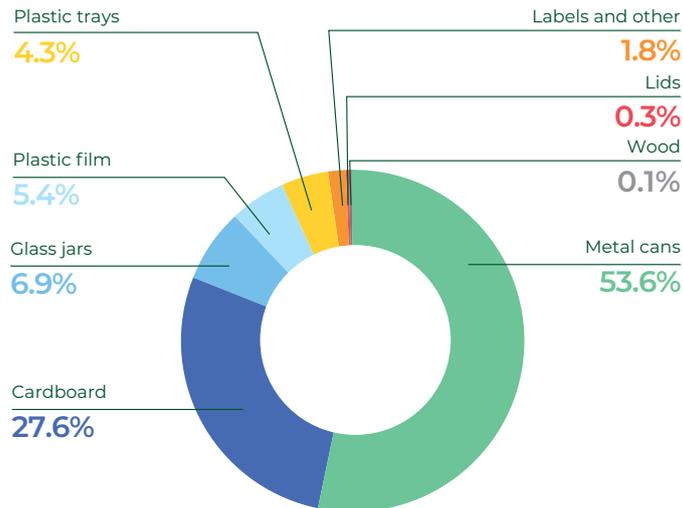
#### Packaging life cycle assessment

For the quality and use of its products, Bonduelle uses different types of packaging:

- metal cans made of steel and aluminum;
- paper and cardboard for certain frozen food packaging and for bulk and transport packaging;
- glass jars;
- plastic films for frozen and fresh vegetable bags;
- rigid plastic trays for prepared ready to eat vegetables.

These materials are chosen according to processes, conservation needs, market codes and their expected functionalities in relation to the product and its use.

#### Breakdown by weight of Bonduelle packaging materials



Bonduelle is aiming to assess the precise environmental impacts of its products and packaging, to make life cycle assessments more accessible and more operational. The group wants its decisions on the choice of packaging and the design of its products to take into account environmental impacts.

Bonduelle is conducting a four-year life cycle assessment (LCA) program in partnership with the ELSA-PACT Chair, an Industrial Chair for Life Cycle Sustainability Assessment.

Any new packaging for Bonduelle-branded products placed on the market is subject to an LCA.

#### Carbon footprint of packaging

Bonduelle developed a carbon assessment tool for its packaging and carried out a carbon assessment of all its packaging. The group regularly reassesses emission factors in light of regulatory requirements and international practices.

#### Product life cycle assessment

After packaging, the group wants to develop a dedicated LCA tool for its products. Bonduelle has carried out a few pilot LCAs for this purpose.

Furthermore, Bonduelle shares its knowledge of product LCA with the food industry with the aim of developing environmental labeling for food products. Bonduelle favors a single, official labeling scheme, with a robust method and accessible results.

### 2.3.3.2 Environmental impact of packaging

The B! Pact targets:

- 100% of our packaging is designed to be recyclable or reusable by 2025;
- 0 virgin fossil plastics used in our packaging by 2030 (-100% vs FY20 by volume).

#### Designing recyclable and/or reusable products and packaging

Bonduelle has set the goal of designing all single-use plastic packaging and products to be 100% recyclable and/or reusable by 2025. The vast majority (> 97%) of the packaging materials used by Bonduelle are designed to be recyclable<sup>(1)</sup> or reusable<sup>(2)</sup>. Significant technical and operational difficulties nevertheless exist in making the remaining non-recyclable and non-reusable materials, which make up only a small proportion of packaging, recyclable or reusable.

Bonduelle is continuing its progress and is gradually phasing out non-recyclable multi-layer flexible films, particularly for the frozen range.

#### Eliminating virgin fossil plastic packaging

Bonduelle has set itself the target of eliminating its own-label virgin fossil plastic packaging by 2030.

To achieve this, Bonduelle is studying three major technical possibilities:

1. replacing plastic with paper or cardboard materials;
2. increasing the share of recycled plastic;
3. developing bio-based plastic, already used in certain frozen products in Europe.

Bonduelle is constantly studying the opportunity to replace its virgin fossil-origin materials with recycled plastics or materials of renewable origin, such as cardboard or plant-based plastics. In 2021-2022, Bonduelle also began tests on new materials.

The group is thus developing a range of technical solutions. For example, BFE has included in its flexible packaging for ready-to-use salads, 30% recycled material (Polypropylene) from chemical recycling.

In addition, in Europe, Bonduelle is gradually replacing the plastic used to combine its batches of 1/4 Bonduelle boxes with recycled and recyclable cardboard. This represents 170 tonnes of plastic saved per year.

#### Reducing the weight of products and packaging

Bonduelle carries out an annual assessment of all packaging. The group draws up a plan with each supplier to reduce the thickness of its packaging. In support of technological advances, optimization can take two to three years, given the performance requirements and constraints related to industrial procedures and tools.

This approach, already in place for metal (steel and aluminum), Bonduelle's leading packaging material, is being developed for paper and cardboard, the group's second packaging material.

For example, in Europe, Bonduelle continues to eliminate non-mandatory components from packaging, such as lids on prepared ready to eat vegetable trays.

#### Increasing collection, sorting and recycling

In addition to materials' recyclability certificates, Bonduelle wants to ensure the actual recyclability of its packaging.

The group ensures that recycling channels exist in countries prior to introducing products with a new packaging material. In Europe, 77% of cans, 75% of glass jars and 82% of paper and cardboard are recycled<sup>(3)</sup>.

Bonduelle is also investigating recycling manufacturers. In 2021-2022, the group launched a major assessment of the recyclability of the packaging it produces in recycling facilities around the world.

Bonduelle is also committed to working with other manufacturers and players in the recycling industry to advance the industry and technologies. Bonduelle joined CITEO's project to study the possibilities of establishing a recycling channel for flexible PP (PolyPropylene) or PO (Polyolefin) films. It aims to assess the recovery methods for this packaging and will participate in industrial trials for recycling and using recycled materials.

(1) A packaging or a packaging component is recyclable if post-consumer collection, sorting and recycling is proven to work in practice and at scale. A package can be considered recyclable if its main packaging components, together representing more than 95% of the entire packaging weight, are recyclable according to the above definition, and if the remaining components do not hinder the recyclability of the main components. Source: <http://www.wrap.org.uk/sites/files/wrap/Polymer-Choice-and-Recyclability-Guidance.pdf>. The packaging designed by Bonduelle to be recyclable is recyclable from an operational standpoint, but its actual recycling depends on the existing channels in each country.

(2) A package is reusable if it has been designed to perform - or proves its ability to perform - a minimum number of rotations in a system for reuse (e.g. returnable glass bottles).

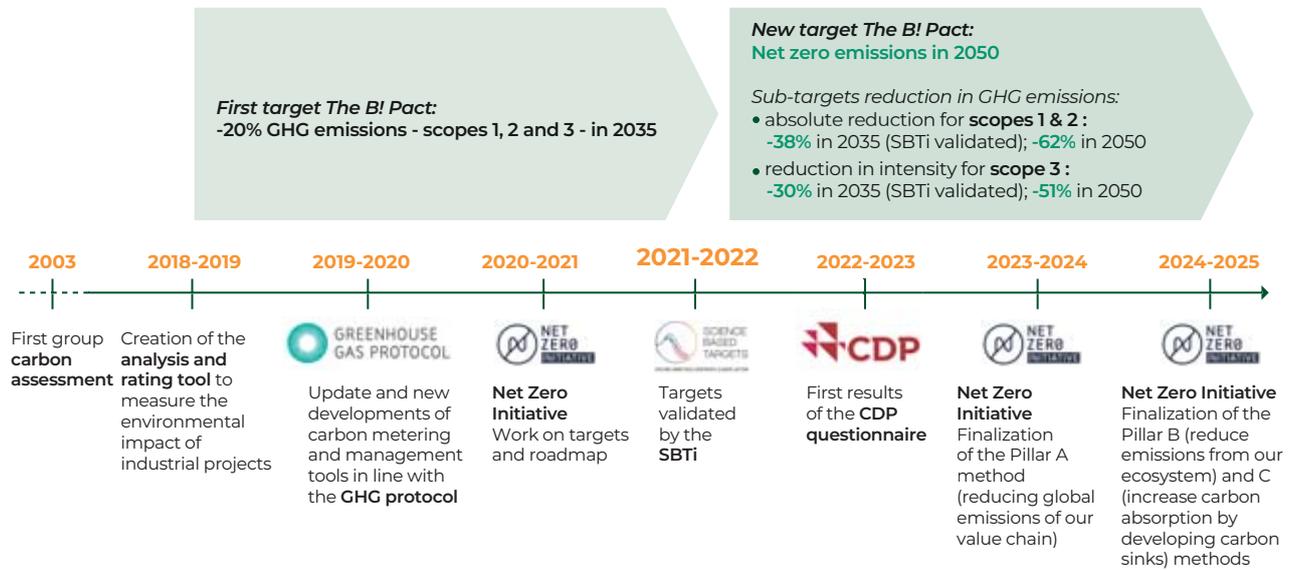
(3) Source: Eurostat, Europe 2019 data.

## 2.3.4 Contribute to carbon neutrality

Carbon neutrality is understood on a global scale as a balance between anthropic CO<sub>2</sub> emissions and anthropic CO<sub>2</sub> absorption. In other words, removing the amount of CO<sub>2</sub> each year emitted by human activities is the only way to stabilize temperatures and meet the +2° C or 1.5° C targets of the Paris Agreement before the middle of the century.

### 2.3.4.1 Climate targets

#### L'engagement climat de Bonduelle



Bonduelle has been committed to the fight against climate change for nearly 20 years. In 2021-2022, the group restructured its climate strategy within the framework set by the **Net Zero Initiative**<sup>(1)</sup>. Bonduelle has also set itself the goal of contributing to carbon neutrality by 2050, and has had its intermediate targets for reductions in Scopes 1, 2 and 3 in 2035 validated by the **SBTi**<sup>(2)</sup>.

(1) The Net Zero Initiative (NZI), initiated by Carbone 4 in 2018 with a dozen pioneering companies and a Scientific Committee, and supported since then by around 15 sponsors, provides organizations with a means of describing and organizing their climate action in order to maximize their contribution to achieving global carbon neutrality.

(2) SBTi (Science Based Targets initiative) is a partnership between CDP (Carbon Disclosure Project), the United Nations Global Compact, the World Resources Institute (WRI) and the World Wide Fund for Nature (WWF). It defines and promotes best practices in emissions reduction and net-zero targets, in line with climate science.

### Bonduelle's climate targets

		2035 Targets (reference year 2019-2020)	2050 Targets (reference year 2019-2020)	
Scope 1 & 2 (absolute reduction)	(38)%*	 SCIENCE BASED TARGETS <small>DRIVING AMBITIOUS CORPORATE CLIMATE ACTION</small>	(62)%	Net zero emissions
Scope 3 (reduction in intensity) <sup>(1)</sup>	(30)%*	 SCIENCE BASED TARGETS <small>DRIVING AMBITIOUS CORPORATE CLIMATE ACTION</small>	(51)%	

\* Targets validated by the SBTi.

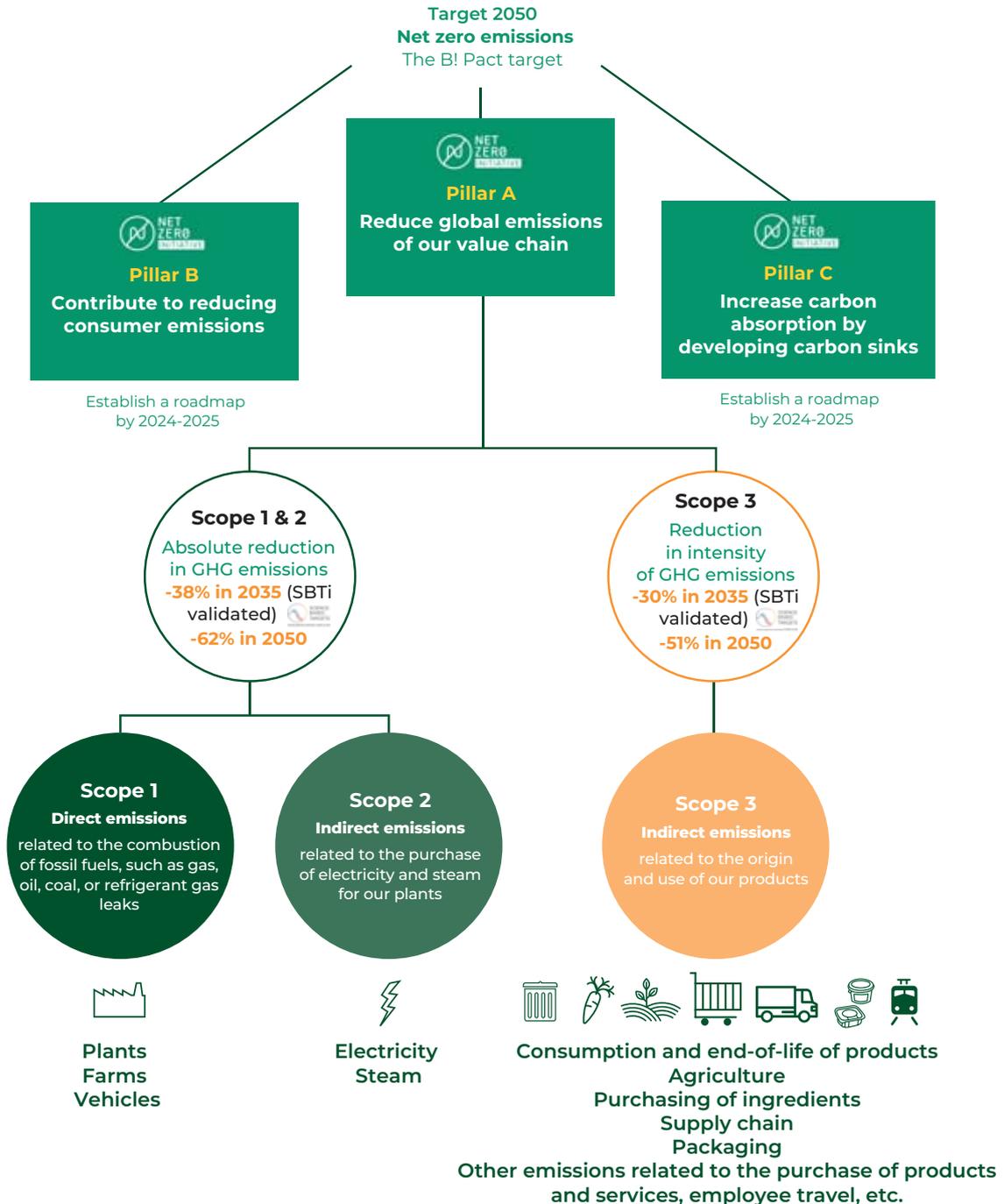
Reminder of the definition of scopes:

- Scope 1: direct emissions generated by Bonduelle;
- Scope 2: indirect emissions related to the purchase of electricity and steam;
- Scope 3: indirect emissions related to the consumption of Bonduelle products, the end-of-life of products or those related to the purchase of products and services, employee travel, etc. (Employee travel represents a negligible share of emissions).

(1) Target not including consumer-related emissions (scopes 3.9 and 3.11).

**2.3.4.2 Climate strategy**

**Bonduelle's climate strategy:**  
structured according to the Net Zero Initiative and marked by targets validated by the SBTi



In 2021-2022, Bonduelle restructured its climate strategy around the three pillars of the **Net Zero Initiative**:

- Pillar A: reducing global emissions of **our value chain** at the level required by science;
- Pillar B: helping to avoid the carbon emissions **of consumers**; reducing the emissions **our ecosystem**;
- Pillar C: increasing **carbon absorption** by developing carbon sinks at the right level.

In 2021-2022, Bonduelle prioritized the Pillar A. The group has defined its targets for Scopes 1 & 2 and Scope 3, its trajectory and roadmap to reduce its global emissions in its value chain. This includes:

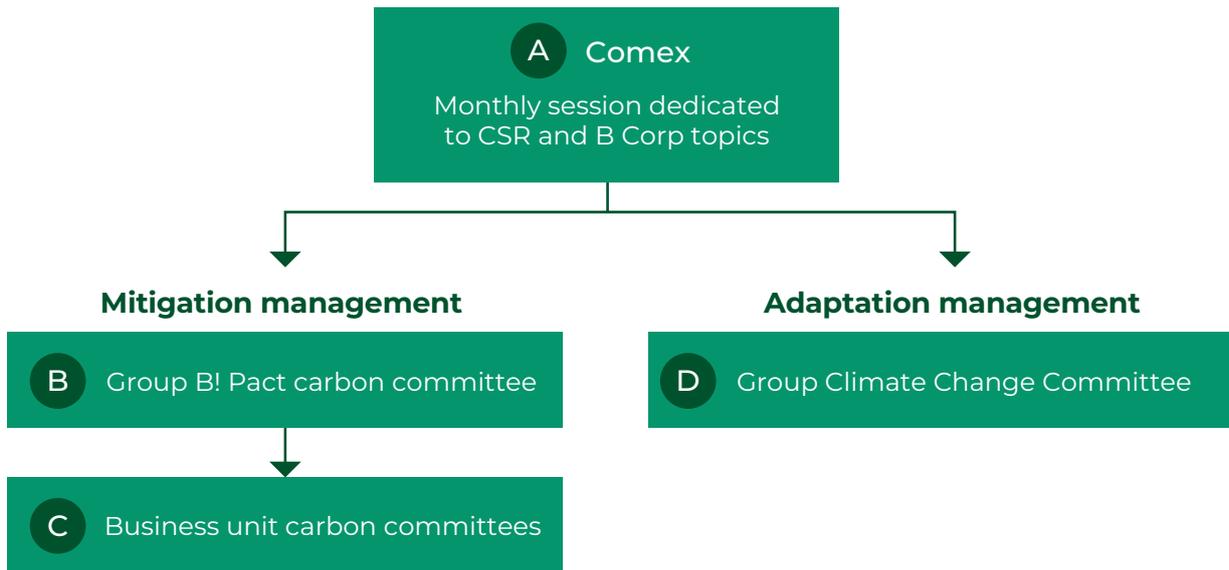
- defining and preparing for monitoring climate trajectories;
- implementing climate governance;

- the development of shared carbon assessment, accounting and management tools;
- sharing solutions and best practices;
- creating training and communication systems.

Bonduelle will finalize the roadmaps for Pillars B and C in 2024-2025. The group is working to measure the impact of an increase in the consumption of its plant-based solutions to replace food with a higher carbon footprint (Pillar B) and carbon sequestration through agricultural practices (Pillar C), in accordance with the commitment made with its farming partners (see 2.3.2.2 The eight commitments of the B! Pact in Agro).

In addition, Bonduelle answered the CDP questionnaire in 2021-2022. The results will be available in 2022-2023.

### 2.3.4.3 Climate governance



Bonduelle is implementing its climate trajectory at all levels of the group, through its business units and its business lines. In 2021-2022, the group continued to roll out climate governance, which was strengthened last year. It is composed of several bodies:

- A** The **Executive Committee devotes a monthly session to CSR and B Corp, including climate topics**. The topics are covered by the members responsible for these topics: Céline Barral, Chief CSR and Corporate Communication Officer, and Patrick Lesueur, Chief Prospective and Development Officer.
- B** The **B! Pact Carbon Committee** shares and disseminates carbon emissions management tools and monitors changes in the group's targets. Meeting bimonthly are:
  - the members of the Executive Committee responsible for CSR and B Corp;
  - the group climate officers;
  - the group's business line contacts involved in the climate strategy;
  - the CSR contacts of the business units.
- C** The **Carbon Committees of the business units** coordinate the climate strategy and actions at the level of their entities.
- D** The body dedicated to **adapting** to climate change, the **Climate Change Committee** defines and coordinates activities on this issue. The Committee's team is structured around four topics: commercial, agro-industry, finance and CSR. The members of each topic are responsible for:
  - adjusting the climate strategy to the group's strategy and structuring adaptation approaches in each of the pillars;
  - defining the granularity and functional entity for the implementation of adaptation approaches;
  - informing the Executive Committee annually.

### 2.3.4.4 Carbon assessment, accounting and management tools

#### Carbon metering

Prepared using the GHG protocol (Greenhouse Gas protocol) carbon metering and management tools guide strategic and operational decisions. The first, rolled out last year, cover industrial projects, packaging design and transport.

In 2021-2022, Bonduelle designed a new tool to measure the carbon footprint of products and ingredients. Next year, the

group will implement it and will review the creation of a tool for upstream agriculture. Reducing greenhouse gas emissions and promoting carbon sequestration is one of the commitments that Bonduelle has made with its farming partners (see 2.3.2.2 The eight commitments of the B! Pact in Agro).

#### Group carbon budget

This year, the industrial engineering teams, the CSR teams and the financial teams jointly designed carbon budgets in line with the group's SBTi targets by business unit and per facility. This approach was supported by awareness-raising and training actions for teams. Each entity, at the facility, business unit and group level, can now validate its projects with regard to its carbon budget and the group's climate targets. Each entity now measures and manages the carbon impact of its activity and projects throughout the year.

#### Internal carbon price

Bonduelle has set an internal carbon price to include the cost of carbon in its financial performance and in the management of its Scopes 1 and 2 investments. The calculation of the return on investment, called "green ROI", includes greenhouse gas emissions and makes it possible to increase the profitability taken into account in the final investment decision.

### 2.3.4.5 Training and awareness-raising

The creation of training and communication systems began with the training of climate fresco facilitators. The BELL and BFE business units and the group's departments (Finance, Human Resources, CSR and Corporate Communication) also conducted climate awareness workshops.

### 2.3.4.6 The Bonduelle Group's greenhouse gas emissions assessment: a benchmark

Bonduelle has been assessing the carbon footprint of its business and products since 2003. The group is subject to French regulatory requirements to report significant items of direct and indirect greenhouse gas emissions generated by its activities<sup>(1)</sup>.

The majority of the emission factors are based on the ADEME carbon database. Global emissions in 2021-2022 amounted to 2,098,366 tCO<sub>2</sub>eq, i.e. 1,705 kg CO<sub>2</sub> eq. per tonne of manufactured product.

Compared to the previous year 2020-2021, our emissions decreased by -4.7% in absolute terms and -2.7% in intensity. These changes take into account methodological and structural changes in our carbon counting<sup>(2)</sup>. Without these

(1) Article 173-IV of the Energy Transition Law for Green Growth of August 17, 2015, defined by the decree of August 21, 2016 and amending Article L. 225-102-1 of the French Commercial Code.

(2) Introduction of more sectoral emission factors for ingredients purchased or geographical zones; addition of crops excluding vegetables from our farms; tight network for data collection (agronomy, industry, supply chain, ingredients, etc.); reclassification under GHG headings. Further details can be found in Chapter 2.8.4.7.



methodological changes, the change would have been -2% in absolute terms and +0.1% in intensity.

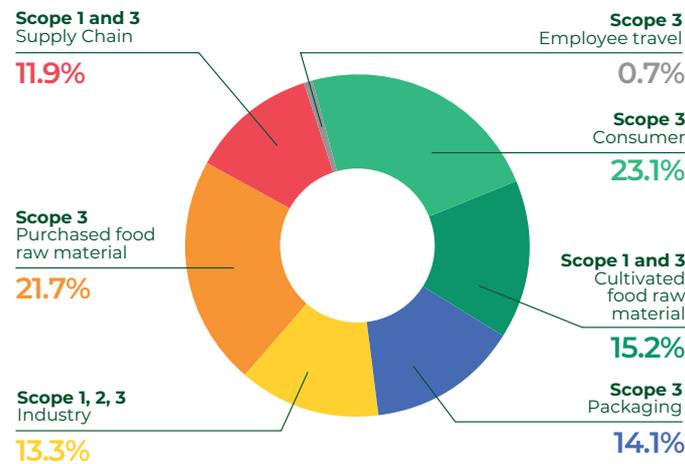
The registration of our ambition to reduce emissions in 2035 under the SBTi benchmark positions us compared to the 2019-2020 reference year. In 2021-2022, the same methodological update of the emissions from the baseline 2019-2020 gives us the following change: -3.4% for the absolute emissions of Scopes 1 & 2, and -9.4% of the intensity of Scope 3 emissions reduced per tonne of products manufactured (which does not take into account consumer items). Without these methodological changes, the change in the SBTi trajectory

would have been +3.4% in absolute terms for Scopes 1 & 2, and -15.9% in intensity for Scope 3 without consumer emissions.

The obligation to update our registration file to integrate the new version V5 of the standard will allow us to integrate methodological changes into our SBTi baseline.

The Bonduelle Group is also working to improve carbon sequestration by cultivated soils, through its choice of favorable cultivation practices (see 2.3.2 Regenerative agriculture: our roadmap, and 2.3.2 Technology for regenerative agriculture).

## Breakdown of Bonduelle's greenhouse gas emissions



The breakdown of greenhouse gas emissions is as follows:

- **supply chain:** transportation between sites and downstream transportation of finished products. Mostly included in Scope 3 of the GHG Protocol. Transport provided by the BFA business unit is included in Scope 1;
- **purchased food raw material:** purchases of vegetables and ingredients necessary for the manufacture of products (including transportation). Included in Scope 3 of the GHG Protocol;
- **industry:** energy purchasing, refilling of refrigerants and treatment of waste from product manufacturing sites. Included in Scopes 1, 2 and 3 of the GHG Protocol;
- **packaging:** purchase of packaging and transportation to the production facility where the final product is manufactured. Included in Scope 3 of the GHG Protocol;
- **consumer:** storage at retailers, usage by consumers and end-of-life of products sold. Included in Scope 3 of the GHG Protocol;
- **cultivated food raw material:** vegetables grown by Bonduelle or its farming partners necessary to manufacture the products (including transportation). Mostly included in Scope 3 of the GHG Protocol. The portion of agricultural production on farms owned by the BFE and BEAM business units is included in Scope 1.

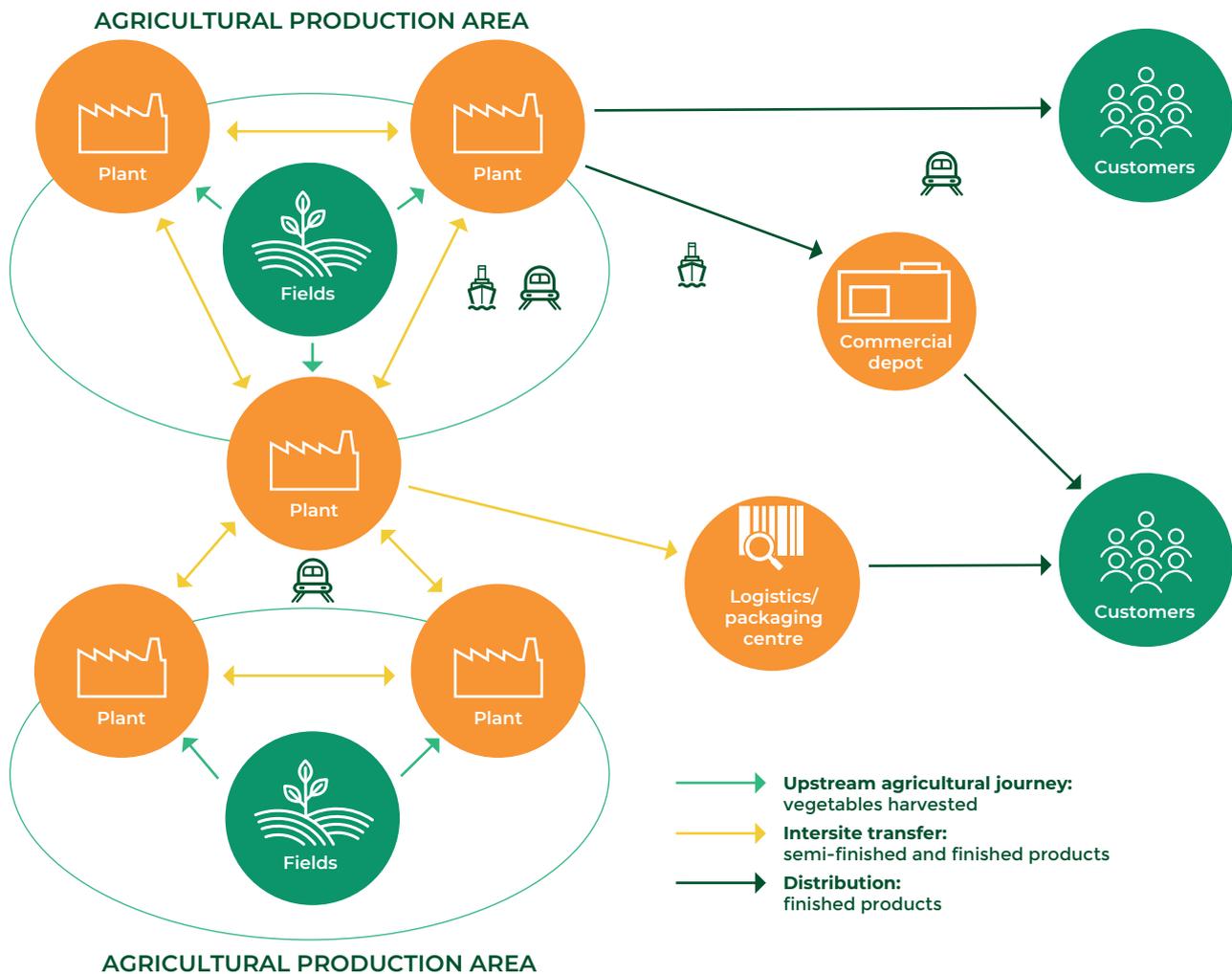


### 2.3.4.7 Transport optimization

The Bonduelle Group's transport flows are of three types:

- the **upstream agricultural** journey from vegetables harvested in the fields to the industrial plants;
- the **intersite** transfers of semi-finished and finished products between our plants, internal sites and Bonduelle's dedicated warehouses;
- the **distribution** of finished products to our customers or to warehouses that are not Bonduelle-specific.

#### Examples of product transportation flows and alternatives to road haulage



Bonduelle's transport policy contributes to the group's climate target. This covers all flows: upstream agriculture, intersite and distribution. It consists, firstly, in identifying and measuring transportation-related CO<sub>2</sub> emissions and, secondly, in optimizing flows, maximizing the use of alternative means of transportation or solutions that emit less CO<sub>2</sub>.

Bonduelle has a method for calculating the carbon footprint of its transportation, through automated data extraction tools and a consolidation procedure. CO<sub>2</sub> emissions linked to the upstream agricultural journey are calculated annually. Those related to inter-site transfers and distribution are now available on a monthly basis. Bonduelle can conduct a more detailed analysis of its carbon impact: by business unit, flow,

type of transport, technology and industrial plant. Next year, Bonduelle will use a data visualization tool to analyze the ways it can optimize its transport-related CO<sub>2</sub> emissions and to implement targeted actions.

In 2021-2022, using the updated calculation methodology, the group's transport-related emissions represent 294,131 tonnes of CO<sub>2</sub> (excluding Brazil). For the purposes of comparison with the previous year, these emissions represented 361,550 tonnes of CO<sub>2</sub> in 2020-2021 using this new calculation method.

## 2.3.5 Better industrial plants for the planet

### 2.3.5.1 Industrial strategy for the environment

#### A global policy

Driven by the momentum of "The B! Pact", the industrial strategy for the environment is based on a historical, circular and global approach. Since 2021-2022, it has been structured around five pillars:

1. energy and decarbonization;
2. the preservation and sustainable and integrated management of water resources;
3. waste management;
4. biodiversity conservation;
5. regional compliance and acceptability.

#### An approach supported by cross-functional networks and business units

The energy and water network and the packaging network apply Bonduelle's environmental policy and disseminate best practices. They share tools, resources, results and key topics: benchmark technologies, optimized investments, harmonized practices, projects and improvement plans, monitoring common indicators, etc.

In 2021-2022, the BELL, BFE and BFA business units created new functions to deploy the environmental strategy.

#### A new environmental management system

In 2021-2022, Bonduelle designed and rolled out a new environmental management system (EMS). This is led by a network of EMS leaders and two technical networks, respectively on energy and water.

Implemented at each site, it covers the five pillars of Bonduelle's environmental approach and is compatible with their ISO 14001 certification. In 2022, the two Italian sites

of San Paolo d'Argon and Battipaglia obtained ISO 14001 certification.

### 2.3.5.2 Energy and industrial decarbonization

Bonduelle has set three priorities for its plants to help them achieve the group-wide climate target:

1. achieve energy savings;
2. substitute renewable energies for fossil fuels;
3. develop green electricity through direct long-term purchase contracts, as a priority in regions where grid electricity is carbon-intensive.

All business units are committed to this roadmap, share their results and best practices and participating in the establishment of an industrial carbon trajectory. The group's new environmental management system (EMS) includes a tool for analyzing the carbon situation and developing action plans at the level of the site.

#### Integrated management tools

Bonduelle's industrial teams, particularly those dedicated to the environment, and Bonduelle's financial teams have developed cross-functional tools to integrate the climate into the group's strategic, operational and financial management.

#### Investment tools: rating of industrial projects

In order to integrate the carbon impact into its investment selection criteria, Bonduelle has adopted a tool for analyzing and rating the carbon impact of its industrial projects.

The group also wants to develop a new criterion for analyzing industrial water projects.

#### Carbon modeling tools for industrial projects

In 2021-2022, Bonduelle developed a carbon modeling tool for its industrial projects. This makes it possible to estimate future emissions from production and decarbonization projects. Used this year by the business units, it will be rolled out next year in the plants, where it will be used to build site carbon trajectories, compatible with the group's climate target.

#### Energy savings

Whether electric or thermal, energy is essential for the production process. Electricity feeds the deep-freezing process, the storage of frozen products and the air conditioning of refrigeration workshops. It is also used for the manufacture of compressed air, the production of chilled water, lighting and air conditioning of premises and for certain equipment: other engines, fans, conveyors, certain forklifts. Thermal energy is used to generate steam and hot water. It is also used in the production of preserves, heat recovery ventilation and power handling equipment.



## The Planet

### Audit and consumption action plan

Using the new environmental management system (EMS), Bonduelle's facilities audit and compare their consumption. They then implement targeted energy saving measures: heat recovery systems, LEDs, anti-waste energy systems (Start and Stop), etc.

In Estrées-Mons and Renescure (France), for example, Bonduelle is setting up two projects to save energy and develop the biomass sector.

### ISO 50001 certification

Bonduelle has set itself the target for 100% of its European sites to be ISO 50001 and/or ISO 14001 certified in the coming years. 14 Bonduelle sites are ISO 50001 certified: Estrées-Mons Conserve, Estrées-Mons Surgelé, Bordères, Genas, Labenne, Renescure, Reutlingen, Rosporden, Saint-Benoist-sur-Vanne, Saint-Mihiel, Straelen, San Paolo d'Argon, Battipaglia and Vaulx-Vraucourt. This international standard dedicated

to energy management targets continuous performance improvement.

### Mandatory European energy saving mechanisms

Bonduelle is also involved in the mandatory European energy saving mechanisms. The group's agro-industrial sites have therefore made their technological and organizational improvement actions part of the subsidized energy saving plans. The value of energy saving certificates (ESCs) obtained or being obtained for work carried out in the 2021 calendar year on energy efficiency systems and technologies is equivalent to 719,654,945 kWh cumac. Bonduelle has carried out numerous projects to recover heat, regulate refrigeration units and optimize boilers.

### Energy consumption

This approach, applied to electricity, gas and steam consumption, has made it possible to achieve the following results:

### The ratio of energy consumption to tonnage of manufactured product (TMP) (electricity and natural gas equivalent – group)

	Total energy Ratio kWh/TMP	Electricity Ratio kWh/TMP	Thermal (fossil + renewable) Ratio kWh/TMP
2021-2022 scope	890	353	536
2020-2021 scope	841*	345*	495*
Change in ratios 2021-2022 versus 2020-2021	+5.6%	+2.6%	+8.5%

\* Update of 2020-2021 data following correction of conversion factors.

The increase in the thermal ratio is due to the change in the 2021-2022 scope, which now includes the sites of the former France Champignon cooperative, in particular the Doué-la-Fontaine cannery, as well as the more comprehensive inventory of propane consumption.

The increase in the electricity ratio is due to lower volumes in fresh, particularly in the United States.

### Substitute renewable energies for fossil fuels

Bonduelle wants 25% of its energy mix to be from renewable sources by 2025. In 2021-2022, alternative energies<sup>(1)</sup> represented 10.6% of Bonduelle's energy mix. The group is constantly looking for new ways to increase the share of renewable energy in its consumption. With or without a partner, it creates and operates renewable energy facilities on its sites.

Bonduelle contributes to the production of heat and electricity from the green waste of its activities, manure from farming partners, the combustion of non-reusable wooden pallets, etc. The group is involved in the development of methanation. The fermentation of this biomass generates biogas, which feeds a cogeneration engine, producing electricity and heat,

or a biogas boiler, or is injected into the grid. The thermal or electrical energy produced is consumed by the Company and the surplus is sold.

Bonduelle is taking an inventory of the quantity of its deposits available for methanation recovery and has already set up several units.

- In the Békéscsaba, Nagykörös and Nyiregyhaza sites (Hungary), it is on average 89% biogas from internal effluent methanizers which is recovered in the boiler room.
- The Estrées-Mons (France) site covers 80% of its steam requirements thanks to the biomass steam production plant. The site saves more than 18,000 tonnes of CO<sub>2</sub> per year. Some 21% of its vegetable waste is converted into biomethane.
- The Renescure and Labenne (France) plants respectively convert 92% and 88% of their vegetable waste into methane, with local partners.
- Since this year, 50% plant-based waste from the Estrées-Mons, Vaulx-Vraucourt, Bordères, Labenne and Renescure plants is also recycled in local methanation channels.

(1) Photovoltaic, biogas, biomass and steam from biomass.



For the production of cooling and electricity, Bonduelle installs photovoltaic panels on the roof, the ground, or on car park shades, as in Santarém (Portugal). This year, the group will have photovoltaic panels installed for self-consumption on the roof of its San Paolo plant in Argon (Italy).

Lastly, heavy fuel oil has not been used by Bonduelle since 2013-2014. The proportion of thermal energy from liquid fossil fuels (domestic fuel oil) is less than 1% of the group's thermal energy mix (compared with 12% in 2010-2011).

### Development of green electricity through long-term direct purchase contracts

Participating in the development of renewable energies in France, primarily in regions where grid electricity is carbon-intensive, is one of Bonduelle's levers for decarbonization.

To this end, the group wishes to develop over-the-counter electricity purchase contracts, or Power Purchase Agreements (PPA). Signed directly with renewable energy producers, these long-term commitments make it possible to create or expand renewable facilities.

In December 2021, Bonduelle took out a new long-term green electricity supply contract - or Green CPPA (Corporate Power Purchase Agreement). The group will directly access the green electricity production from the future 56 MW photovoltaic power plant developed by Voltalia.

## 2.3.5.3 Preservation of water resources

### Sustainable water management

At Bonduelle plants, water is used as an ingredient in the finished product (liquids and sauces) and in the manufacturing process as a way of transporting and transferring heat or cold. Water is also used to clean vegetables and production lines. The relative proportion of these uses depends on the industrial activity in question, and differs at each site. On average, Bonduelle uses 11 liters of water to make one kilo of finished product. Upstream of its manufacturing activity, water used for crop irrigation is a key factor in performance and the control of vegetable quality.

For more efficient management, Bonduelle integrated water management into its new environmental management system in 2021-2022. Bonduelle's plants now self-assess their industrial processes, set their targets and establish their action plans within the new tool. In 2021-2022, the group expanded the situation analysis grids and enhanced internal benchmarks and external references. Each facility has a specific inventory and benchmarks to set its own targets. The plants are thus continuing to implement targeted action plans: monitoring of performance indicators and water losses, installation of equipment to control and manage consumption, management of teams, and specific actions according to its consumption profile such as water recirculation loop processes for cooling canned food.

### Water consumption in relation to production (group)

	Water Ratio of m <sup>3</sup> /TMP
2021-2022 scope	11.9
2020-2021 scope	11.2
Change in ratios 2021-2022 vs. 2020-2021	+6.1%

The increase in the ratio is due to the change in the 2021-2022 scope, which now includes the facilities of the former France Champignon cooperative, in particular the Doué-la-Fontaine cannery, as well as by the reduction in volumes in fresh produce, particularly in the United States.

### Wastewater treatment and management of treatment plants

The plants' environmental departments monitor and control the quality of effluent before it is discharged into the natural environment.

In 2021-2022, the treatment of effluent discharges produced by industrial activity was distributed as follows:

- 89% discharged to wastewater treatment plants;
- 5% discharged for spreading after pre-treatment;
- 6% discharged by direct spreading on fodder crops.

## 2.3.5.4 Waste management: zero loss and recovery

Bonduelle optimizes resources throughout the product life cycle, starting with responsible product and packaging design (see 2.3.3), and promotes the circular economy of vegetable waste.

### Reduction at source of vegetable waste

In 2021-2022, Bonduelle's facilities generated 633,646 gross tonnes of vegetable waste. This corresponds to 525 kg of vegetable waste per tonne of manufactured product. This ratio increased by 5.5% compared to the previous year, as a result of the different types of vegetables processed.

During the fiscal year, 99% of Bonduelle's vegetable waste was recovered for commercial use, animal feed, spreading, converted into methane or used as compost.

### Industrial waste management

Thanks to the actions of all its plants, the group's overall performance in terms of energy recovery or recycling of industrial waste reached 68% in 2021-2022, compared with 71.2% in 2020-2021.

Hazardous industrial waste represented 263 tonnes in 2021-2022, i.e. a ratio of 0.22 kg per tonne of manufactured product.



## 2.4 People

### 2.4.1 Bonduelle’s strategy for women and men

#### 2.4.1.1 The human resources policy, driven by the “People” pillar of the B! Pact

At the heart of the corporate project, INSPIRE (see 1.4.3 INSPIRE, our corporate project), the “People” pillar embodies the Bonduelle Group’s commitment to its stakeholders: “We are building meaningful career paths that are rich in development and inclusive, at Bonduelle and beyond.” Thus, Bonduelle’s strategy for women and men aims to make all employees involved in the success of the group’s mission and its strategy of sustainable growth with a positive impact.

In 2021-2022, for the revamp of its B! Pact, Bonduelle has expanded and enhanced the “People” pillar. More comprehensive, more committed, it includes key challenges for the group’s employees and its farming partners. It covers all aspects of employees’ lives.

Two “headline” targets will enable the group to monitor the well-being and commitment of employees and farming partners:

- the commitment rate measured by the Climate survey is > 75% each year;
- every year 90% of growers renew their contract with Bonduelle.

The health and safety of employees as a fundamental priority for the group is monitored as such, independently of the B! Pact (see 2.4.2 Occupational health and safety).

Vision	Commitments	Positive impact targets
We build meaningful development-rich and inclusive people journeys at Bonduelle and beyond	<b>#7</b> Create healthy and fair working experiences for our people and partners to thrive	> 75% employee engagement rate (and above our external benchmark*) > 90% of growers contracts renewed every year 100% sites with actions promoting plant based diet for associates by 2025 100% of permanent employees covered by life insurance 100% of permanent employees covered by accessible health insurance
	<b>#8</b> Foster learning and inclusive hiring practices across Bonduelle and beyond	100% of associates with an individual development plan by 2030 80% of growers supported with training by 2030 100% of sites have implemented inclusive hiring initiatives by 2030 100% of Managers trained on diversity, fairness and inclusion by 2025
	<b>#9</b> Encourage our teams to engage locally in positive impact actions at work and outside	100% of our sites involved in local initiatives by 2025

\* The external benchmark for the engagement rate is provided by our external partner, OpenSquare. It is built from global surveys of representative national samples of large private companies, and weighted data from OpenSquare customers according to Bonduelle’s geographical distribution.





## Bonduelle’s “employer promise” for its employees

“Each employee has a positive impact on their development, on the people around them and on the planet. This personal development contributes to Bonduelle’s collective efficiency and positive impact on the planet.” Through this promise, the group’s ambition is for everyone to feel responsible and a contributor in order to deliver positive growth and have a positive impact on themselves, others and the planet.

### 2.4.1.2 Deployment of our leadership model

To support the implementation of its INSPIRE corporate project, the Bonduelle Group wanted to trigger a new managerial dynamic, creating favorable conditions for its transformation into a positive impact company. Designed to allow everyone to express themselves and have a stronger positive impact, this new dynamic is embodied in the attitudes and principles to be adopted on a daily basis. These attitudes and principles make up the Bonduelle leadership model: B.COME and DEAL.

Through four individual attitudes - Collaborative, Open, Motivated, Committed, B.COME invites each of the group’s employees to strengthen their leadership and develop their positive impact.

- **Collaborative:** “I know that we are all interdependent and I believe in the power of collaboration. I create a trusting, constructive and friendly environment. I contribute to the development, success and well-being of my colleagues. I facilitate their leadership, whatever their role.”
- **Open to personal development:** “I dare to make each situation an opportunity to develop myself. I listen, I test, I learn and I discover. I welcome change. I develop my emotional intelligence and self-knowledge.”
- **Motivated by the mission:** “I live and promote Bonduelle’s mission. I take action for a better world, at work and beyond. My actions are motivated by the impact I want to have in the organization.”
- **Committed and responsible:** “I am committed to delivering performance and achieving results. I speak out. I take responsibility and rely on the responsibility of others. I take initiatives. I have a positive impact for and with my partners & customers.”

DEAL describes the internal practices to adopt, in particular the four new common rules that enable everyone to develop B.COME skills. DEAL was co-developed with employees representing the group’s diversity: decisions as close as possible to the action, listening to each other, through Bonduelle, and lucid through learning and challenge.

- **Decisions as close as possible to the action:** “We trust the people closest to the action to make decisions, to support our collective mission and taking into account the impact on customers and the people concerned.”
- **Listening to each other:** “We ensure that diverse voices are heard. We invite everyone to have their say and contribute.”
- **Through Bonduelle:** “We perform well by working in projects and teams. Through Bonduelle, we make the most of our diversity and synergies, to go faster and further together.”
- **Lucid through learning and challenge:** “Lucid, we dare to challenge our ways of working. We learn from our successes and our mistakes.”

In 2021-2022, the Executive Committee implemented the leadership model through the implementation of DEAL practices, in order to involve Managers as much as possible in order to apply these practices throughout the Company. The Bonduelle Group has begun to review its HR processes in the light of B.COME and DEAL:

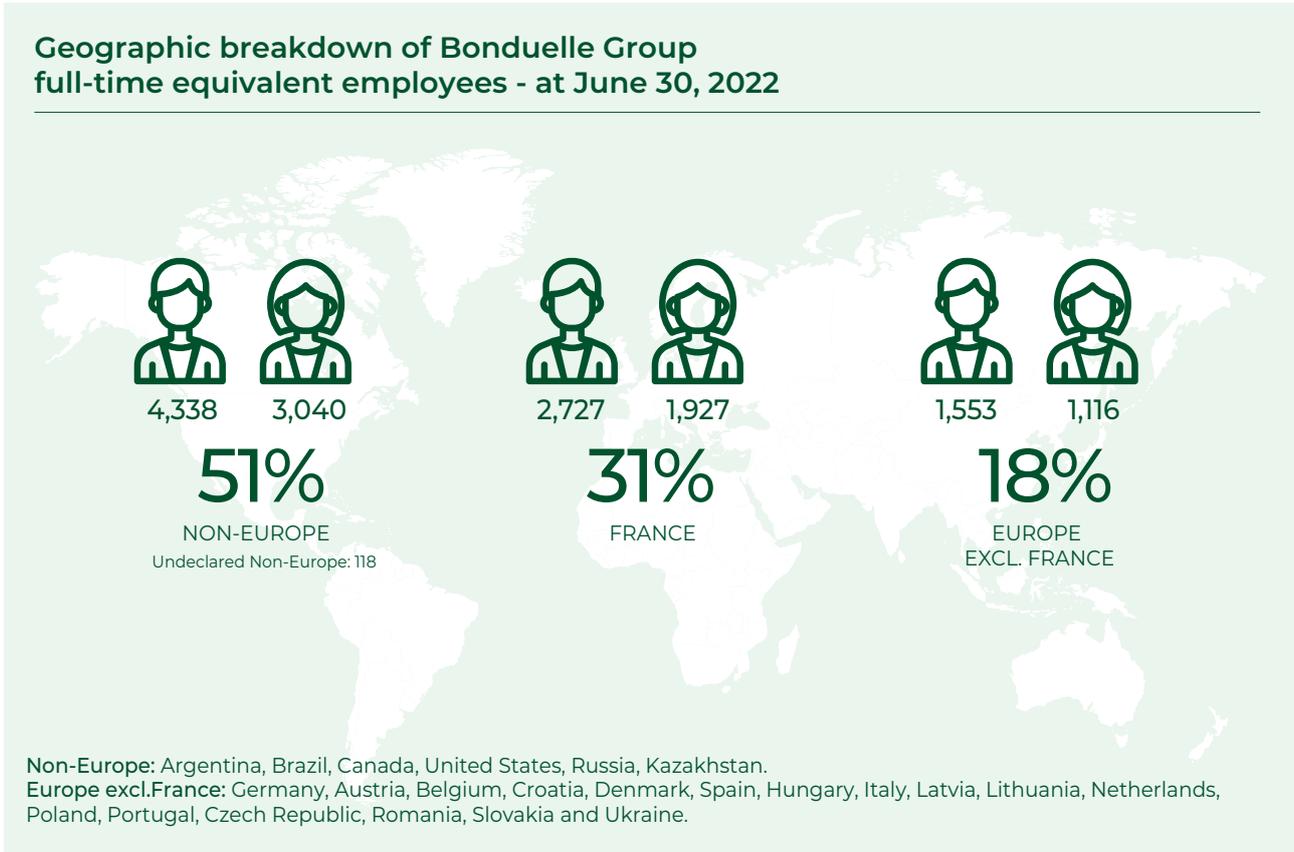
- as part of the performance management cycle review, the attitudes and principles were integrated into the **annual maintenance schedule** “Impact Conversation”. An awareness of the new way of conducting these interviews brought together Managers and non-Managers, so that everyone could share the spirit of this new management tool;
- **“Lead Inspire” training** is offered to Managers. It enables them to develop their leadership with the insight of B.COME and DEAL;
- a **“VOICE” standard** clarifies each person’s responsibilities, making relations more fluid in an organization that aims to be less hierarchical;
- the **list of award categories and Bonduelle Awards evaluation grid** were also reviewed in light of Bonduelle’s four attitudes and four principles of action;
- a training day for all employees of the Villeneuve d’Ascq site was held in June 2022; it was solely dedicated to the take-up of the leadership model.

This integration of B.COME and DEAL into HR processes is intended to become systematic.

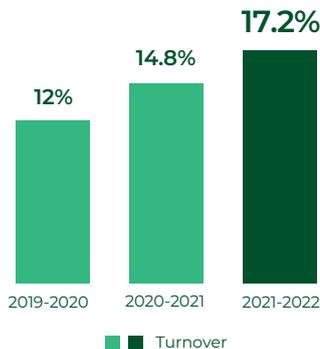


**2.4.1.3 Human profile of the Bonduelle Group**

The Bonduelle Group has 11,171 employees on open-ended (permanent) contracts (present at June 30, 2022) and 14,818 full-time equivalent employees (open-ended, fixed-term, seasonal and other contracts). The average years of service among permanent employees is 10.1.



**Total Bonduelle turnover<sup>(1)</sup>**



Retirements, deaths and contractual terminations have been excluded since 2019-2020.

(1) Scope: departures at the initiative of the employee.

**2.4.1.4 Employment policy, local employment, seasonal employment**

The stability of the number of permanent employees reflects the group’s consistent approach to organizing its operations.

The very nature of its business and the rhythm dictated by the harvests mean that the Bonduelle Group employs a large number of seasonal workers. Seasonal employment accounts for 13% of all Bonduelle Group’s contracts (in full-time equivalents). As an employer committed to all its employees, the Bonduelle Group develops responsible approaches to offer everyone quality working conditions (see 2.4.2 Occupational health and safety).

The Bonduelle Group uses a range of strategies to secure the loyalty of its seasonal employees. In the United States, the group provides specific English language training sessions (via video) to seasonal workers whose first language is not English. In Italy, special programs are also in place for

temporary workers who do not have a good grasp of the local language. Loyalty is also earned by compensation policies (competitive overtime pay, bonuses paid at the start and end of the season in Hungary, etc.) and employment contracts which make working for Bonduelle compatible with other seasonal jobs. In 2021-2022, the retention rate of seasonal workers in the group was 60%.

In France, Bonduelle has intensified its communication campaigns to reach as many candidates as possible for seasonal jobs. Seasonal employees are the main recruitment pool for permanent employees. Actions have been put in place to facilitate the integration of seasonal employees, such as the organization of carpooling between seasonal employees to give access to employment to people without vehicles. Satisfaction surveys are conducted at the end of the season and the data from the group's reporting tools are cross-referenced with those from the Climate surveys in order to better target recruitment and retention actions.

At some sites, Bonduelle works with employer groupings to pool skills and provide regular seasonal work. As information on these contracts is difficult to track globally for each individual, the renewal rate is monitored by site.

### 2.4.1.5 Organization and working time

At all of its locations, the Bonduelle Group complies with local regulations on working hours. In agro-industrial sites, the harvest or sale seasons dictate the pace of activity.

- For products with a long shelf-life (canned and frozen), facilities operate mainly during harvests. For example, in the BELL business unit in France a 2x8, 3x8, or 4x8 shift pattern may be implemented in season.
- In the case of fresh produce (bagged and ready-to-eat prepared salads), facilities operate all year round and experience fluctuations in activity related to sales. In the BFE business unit in France, work is divided among teams (2x8), with seasonal reinforcements to cover a six-day working week.

In 2021-2022, Bonduelle perpetuated remote working systems in all flexible organization business units. In France, a remote working charter has been put in place at the Villeneuve d'Ascq site and, in the BELL plants, an agreement has been signed for employees whose activity allows remote working.

## 2.4.2 Occupational health and safety

### 2.4.2.1 Bonduelle commitment: Zero accidents with lost time by 2025 at the latest

Section 4.2 Risk factors presents the nature of the risks of workplace accidents.

Safety at work is a priority, which is why Bonduelle maintains its commitment to achieve zero accidents with lost time by 2025 at the latest. This is one of the fundamental themes of the B! Pact, and is the essential prerequisite of Bonduelle's CSR approach.

Each and every person working for or with the Bonduelle Group has the right to a healthy and safe working environment, ensuring their physical and mental well-being. To this end, Bonduelle is developing initiatives to prevent occupational accidents and illnesses. The Company is committed to maintaining excellent working conditions by developing prevention policies and guidelines to ensure the highest health standards and the best working conditions.

### 2.4.2.2 Safety policy: three main pillars

The Bonduelle Group formalized its Health, Safety and Security Policy in 2012 and revised it in 2015. It highlights three fundamental principles that guide the group's approach:

- all accidents are preventable, the achievement of "zero accidents" is therefore a choice;
- accountability, notably through training, is the basis of a safety approach;
- Bonduelle guarantees safe working conditions. Productivity must not come at the expense of safety.

Bonduelle continues notably to use and promote the STOP method - Safety at Work through Preventive Observation (*Sécurité au Travail par l'Observation Préventive*) - to achieve its 0 accident objective. This method, developed by Dupont de Nemours, is based on preventive observation of behaviors. It enables employees to integrate the safest behaviors into their work culture, to optimize safety performance and to reduce and/or eliminate workplace injuries and illnesses. Participants are trained in methods that give them all the knowledge and tools they need to work more safely. Employees trained in this approach can then pass their knowledge on to their colleagues and staff, so that everyone can play a role in everyday safety.



No plant employees, even seasonal workers, can take up their position until they have been trained in safety on the site and on their specific job. He or she receives personal protective equipment. They are issued with all general and job-specific safety instructions, and can also take additional training modules - in ergonomics for instance.

### 2.4.2.3 Monitoring and governance of the safety policy



#### **Global Safety Leadership Council (GSLC): sets the strategic direction and identifies best safety practices for the business units**

To achieve its goal of zero workplace accidents with lost time by 2025, the group has renamed the group Safety Committee: Global Safety Leadership Council. This new Leadership Council is fully operational and includes a safety officer or an Operations Manager from each business unit. The Global Safety Leadership Council continues to identify certain universally applicable safety programs or practices for all production facilities or programs to be implemented at group level.

Safety is a mandatory item on the agenda of Executive Committee meetings, weekly plant Management Committee meetings, monthly meetings between the Industrial Directors of each business unit and Plant Directors, and quarterly meetings between the Executive Management of business units and Country Managers.

A Health and Safety network made up of 250 members from all group entities shares best practices between sites. Monthly reporting is carried out at the business unit and at group level. This allows the Executive Management to monitor key indicators such as frequency and severity rate over a rolling 12-month period, as well as the list of sites that have been accident-free for 12 months or more. The results are presented in the paragraph below.

### 2.4.2.4 Health and safety culture and actions in 2021-2022

Bonduelle is aware that safety is a question of culture and time and is striving to strengthen the basics in order to improve the situation and results. The Executive Committee, in partnership with the Global Safety Leadership Council, therefore continues to identify and introduce measures to promote workplace safety.

In 2020, in response to the global COVID-19 pandemic, Bonduelle quickly responded by sharing personal protective equipment and health screening technologies between operational units. In addition, Bonduelle created and published comprehensive operational response guidelines to the COVID-19 pandemic as well as best practices to be followed. These efforts enabled Bonduelle to continue production operations on all sites while limiting the spread of COVID-19 between working groups. Bonduelle continues to monitor developments in the pandemic and maintains certain measures to protect people and activities.

This year was marked by the focus on health and well-being at Bonduelle. Mental health, physical health and well-being are essential components of the group's health and safety culture. Several milestones were achieved in these areas:

- health and well-being was the key topic of the **Top Management annual conference** in December 2021 as well as the global theme of the **Bonduelle annual safety day** in March 2022;
- the **"1 Impact Health & Safety"** logo was updated and presented as part of Bonduelle's annual safety day;
- a **global safety perception survey** gave more than 10,000 employees the opportunity to express themselves. The results were shared with the Executive Committee in 2022. They present the strengths and areas for improvement in the areas of leadership, safety organization, processes and action plans. This study, the first of its kind at Bonduelle, aimed to understand the correlations between the safety culture, performance in this area and the areas for improvement identified at the level of the group and business units. Action plans are already underway, sponsored by GSCL and Executive Committee members;
- **first aid training** implemented in the BELL business unit;
- launch of a new lightning awareness and prevention program: information-sharing and concrete prevention and safety measures as a thunderstorm approaches;
- actions promoting **development of the safety culture** were rolled out at the Villeneuve d'Ascq site: newsletter, adaptation of accident alert processes to the situation of remote working, inclusion of a safety criterion in the new incentive agreement focused on anticipation and reporting of potential risks;
- implementation of the **"Safety minute"** at the beginning of each meeting.



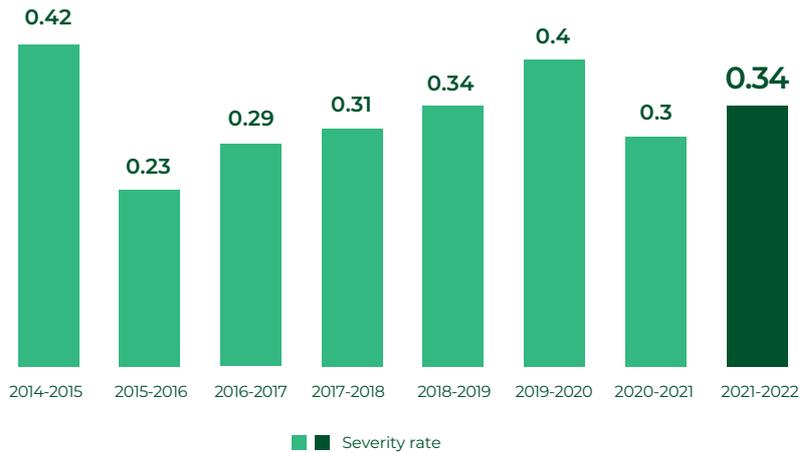
## 2.4.2.5 Results

### Changes in the frequency rate of workplace accidents for all employees at June 30<sup>(1)</sup>



Starting in 2018-2019, this data includes the BFA business unit.

### Changes in the severity rate of workplace accidents for all employees at June 30<sup>(2)</sup>



Starting in 2018-2019, this data includes the BFA business unit.

### Changes in the absenteeism rate at June 30<sup>(3)</sup>

2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
3.53%	3.72%	4.06%	4.38%	4.61%	4.92%	4.30%	4.79%

Starting in 2018-2019, this data includes the BFA business unit.

(1) The workplace accident frequency rate is the ratio of the number of workplace accidents resulting in at least one full day of lost time to hours worked (x 1,000,000).

(2) The workplace accident severity rate is the ratio of the number of days lost due to workplace accidents to hours worked (x 1,000).

(3) The absenteeism rate is the percentage of hours of absence out of the theoretical number of hours.

### 2.4.3 Employee well-being and recognition

<b>#7</b> Create healthy and fair working experiences for our people and partners to thrive	> 75% employee engagement rate (and above our external benchmark*)
	> 90% of growers contracts renewed every year
	100% sites with actions promoting plant based diet for associates by 2025
	100% of permanent employees covered by life insurance
	100% of permanent employees covered by accessible health insurance

\* The external benchmark for the engagement rate is provided by our external partner, OpenSquare. It is built from global surveys of representative national samples of large private companies, and weighted data from OpenSquare customers according to Bonduelle's geographical distribution.

The well-being of employees is the subject of commitment #7 of the B! Pact: Create healthy and fair working experiences for our people and partners to thrive. It covers five strong and concrete commitments described in the table in Section II.4.1.1.

#### 2.4.3.1 Well-being and fulfillment

Fulfillment is a powerful lever for employee engagement. Actions around employee development, quality of life at work and improvements in working conditions and environments are put in place so that everyone can get a sense of fulfillment from working for Bonduelle.

In 2021-2022, the main measures are as follows:

- premises renovation: inauguration of the new business unit headquarters of BALL (Station B) and BELL in Villeneuve d'Ascq (BELLille) following its renovation and extension, of Bonduelle Iberica with an Inspire space, and new offices at the Bordères and Labenne sites;
- update of the locker room/sanitary facilities on the production sites of the BFA business unit;
- organization of a mental health survey at the Villeneuve d'Ascq site;
- training in psychosocial risks at the Estrées and Villeneuve d'Ascq sites;
- Great Place to Work certification obtained by Bonduelle Poland.

#### 2.4.3.2 Salary policy and employee recognition

In all countries where Bonduelle has a presence, the group's salary policy exceeds the current minimum wage. The group offers wages in line with those in its sector. The rules applicable in each country reflect local realities, in compliance with the principle of fairness.

In 2021, the third edition of the Bonduelle Awards awarded eight winning teams after the participation of all business units and central services. More than 88 inspiring actions were

shared and all connected employees were able to vote for their preferred initiatives. More than 1,200 people took part. The awards, the categories of which were reviewed in the light of B.COME and DEAL, recognized the following projects:

- the "People" award was awarded to BFA for the deployment of COVID vaccination centers in its sites;
- the "Food" award goes to BELL for its "Lunch Bowl" launched in Europe. It truly embodies Bonduelle's mission by inspiring flexitarians to diversify their diet through a tasty, healthy and practical plant-based meal;
- the "Jury's Coup de Cœur" was awarded to BALL's "Bonduelle offers you food, and a job" recruitment strategy;
- the "Planet" prize was awarded to BEAM's #Bonduellerecycle initiative, which raises awareness among consumers in Russia about the importance of recycling cans and jars;
- the "CSR Capex Challenge" category rewarded BELL for its heat decarbonization project in Estrées;
- the "Growth" prize was awarded to BEAM for its Street Food Frozen Mixes;
- the "Efficiency and Profitability" award was presented to BELL for its success in saving the mushroom industry through a massive restructuring of the agricultural part of the Company, and an exemplary collaboration of the operational team with the private label sales team;
- the "DEAL" prize was awarded to BFE for the My DELI project, launched in Germany, which aims to conquer the lunch break market.

#### 2.4.3.3 Benefits and healthcare

Following an audit carried out in 2017-2018, the group drafted its employee benefits policy in 2020-2021, to define:

- the minimum thresholds expected at group level by type of risk (healthcare costs, death cover, welfare benefit schemes, etc.);
- governance in terms of responsibility between the group and business units;
- the financing methods favored by the group.



When revamping the B! Pact, the Bonduelle Group wanted to go further on this subject. Thus, the objective set is now: 100% of our permanent employees benefit from social and medical protection in 2023.

More specifically, offering:

- death benefit insurance for 100% of permanent employees, regardless of their status, so that their beneficiaries benefit from a minimum salary cover of one year in the event of their death. As of June 30, 2022, 95% of employees were covered (compared to 84% in 2021). 18 countries out of the 22 countries where the group operates are already included;
- medical coverage aligned with market practices for our permanent employees by 2025.

A charter was drafted in 2021-2022, entitled “Benefits Guidelines - Social Coverage”. This charter defines the scope of the social coverage offered by Bonduelle, its governance and the roadmap for its deployment.

## 2.4.4 Apprenticeship throughout the career

### 2.4.4.1 Training

The Bonduelle Academy offers the group’s employees a diversified apprenticeship environment to support their personal development, their leadership and professional development, and their understanding of the group’s challenges.

#### Change in resources devoted to training

	2019-2020	2020-2021	2021-2022
Average training duration per individual ( <i>in hours</i> )	14	19	16

### 2.4.4.2 Career management for a positive individual and collective impact

After the implementing its new leadership model B.COME and DEAL, Bonduelle naturally reviewed its HR management cycle. This review was carried out with the following objectives:

- create a positive experience for employees through rewarding, simple and effective processes;
- strengthen the impact of Bonduelle and its employees;

Bonduelle Academy’s programs offer varied, surprising and innovative learning, in which participants play an active role.

In particular, six high-quality programs have been designed for the group’s new Managers:

- “*La Découverte Bonduelle*” engages newcomers in the group’s mission, promotes exchanges and concrete experiences, through diversified workshops, based on inspiration and collaboration;
- “Finance For Growth” allows each participant to identify its drivers of financial value creation, along the value chain and in relation to the cause and effect in the return on capital employed. Since its launch in 2015, more than 1,131 participants have followed this program.
- “Lead Inspire” enables all Managers to participate in the group’s transformation through an individual transformation and leadership development pathway;
- “B.Come workshop” allows each participant to appropriate the Bonduelle leadership model to improve his/her skills in leadership, to experiment and develop attitudes in this area;
- the “Let’s make a Positive Impact” program raises awareness of the main positive impact topics: B Corp’s philosophy, the positive impact that everyone can and wants to have at the individual or company level;
- the “Impact Conversation” training allows all employees to understand in depth the annual interview process (“Impact Conversation”) and to prepare for the interview to develop an impact on themselves, others and the Company.

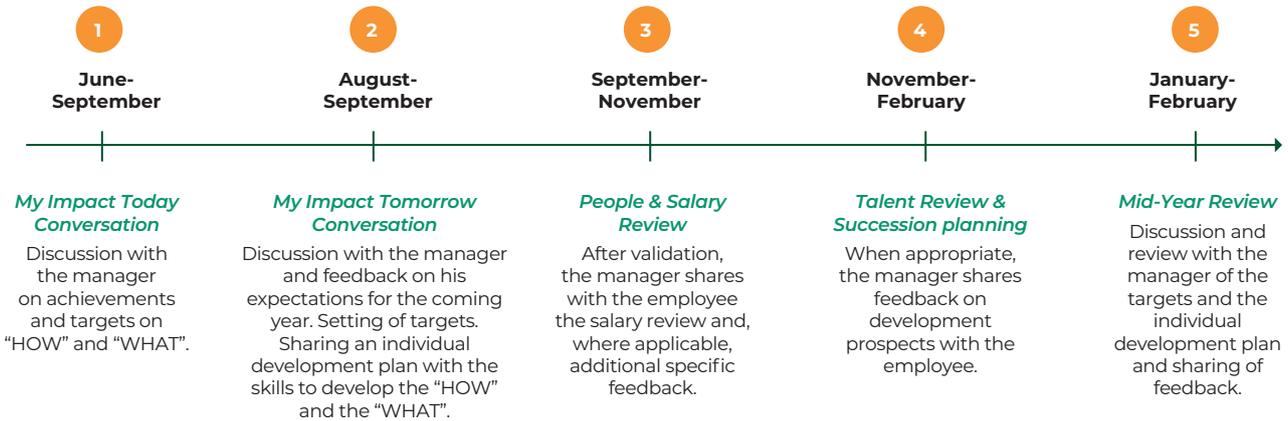
- integrate B.COME for all and thus develop everyone’s leadership;
- encourage a managerial relationship in accordance with the DEAL principles;
- better recognize the efforts of employees;
- stimulate everyone’s development.

This employee cycle, described in the diagram below, is an ongoing process with regular conversations between the employee and the Manager. A single cycle is developed for all business units.



**Employee cycle**

Two annual discussions with the manager and continuous feedback throughout the year



The annual development interview process is now the "Impact Conversation" process. Its objective is to develop the positive impact of each person on themselves, on others, on the activities and on the organization. The assessment of achievements and attitudes, the communication of feedback and the design of an individual development plan

aim to identify where the employee is at and how they can develop their impact and contribution to INSPIRE. The Impact Conversation takes the form of a constructive and regular conversation for which the employee and the Manager are mutually responsible. The Impact Conversation is the starting point of the employee management cycle.

**Change in the proportion of employees benefiting from a regular Impact Conversation at June 30**

	2019-2020	2020-2021	2021-2022
Percentage of employees	80%	78%	75%

Before 2021-2022, the interviews listed here were appraisal and career development interviews. The decrease observed in 2021/2022 is mainly due to the context of the partial disposal of the BALL business unit's share capital.

**2.4.5 Diversity, Fairness & Inclusion**

The Bonduelle Group firmly believes that diversity in the workplace is a form of wealth to be explored and shared. It is committed to eliminating all forms of discrimination in the workplace and in employee relations, both direct and indirect. This principle of non-discrimination applies not only to hiring, but also throughout all stages of employment and during the various HR processes (training, assessment, compensation). It is underpinned by programs to promote diversity.

In addition to the principle of discrimination, Bonduelle wants to offer an inclusive work environment. Thus, as part of the revamp of its B! Pact, Bonduelle has strengthened its commitments in this area by setting the following three objectives:

- 100% of associates with an individual development plan by 2030;
- 80% of growers supported with training by 2030;
- 100% of sites have implemented inclusive hiring initiatives by 2030;
- 100% of Managers trained in diversity, fairness and inclusion by 2025.





### BFA diversity perception survey

In January 2022, the BFA business unit launched a Pulse Survey on the Diversity, Fairness & Inclusion to understand the perception of its employees on this subject. Of the 372 people invited to respond, 213 responded, i.e. a participation rate of 57%. The results are generally positive with a majority of employees considering that diversity is valued at BFA and that their identity and social environment are respected. Following this survey, BFA created a Diversity, Fairness & Inclusion Committee which met twice in 2021-2022 to define its role and the roadmap for the future.

#### 2.4.5.1 Developing inclusive recruitment

A first initiative underpins the group's ambition in terms of inclusive recruitment: in May 2022, the BFA business unit launched its first inclusive recruitment campaign. The aim is to remove structural barriers to employment and bring together a diverse and inclusive workforce. Thus, the hiring method differs from usual practices. Job seekers apply without presenting a CV, background check or drug testing. Applicants must provide only valid identification and proof of eligibility to work in the United States, i.e. a driver's license, state-issued identification, a social security card or a US passport.

This first initiative is gradually spreading within the group with comparable programs in Poland and Hungary and a few French sites that recruit seasonal employees without CVs.

These initiatives are the beginnings of a group-wide deployment program aimed at achieving the B! Pact target: 100% of sites have implemented inclusive hiring initiatives by 2030.

#### 2.4.5.2 Gender diversity

To move forward in this direction, Bonduelle wants to encourage women to apply for all jobs. The group has put in place a short-term action plan:

- disseminate employment opportunities that are particularly inclusive of women for managerial or top Manager positions;
- identify and support female talent in each job category, with access to development programs such as the Bonduelle Executive Program to develop leadership;
- encourage the presence of at least one woman on a short list for each recruitment.

In 2021-2022, for France, Bonduelle led the negotiations for the professional equality agreement signed in July 2022. This agreement reaffirms the group's shared desire to promote

gender equality in the workplace, considering the diversity of its teams to be a key element of its performance. The group also wants to contribute to evolving the social representations of both genders by committing at its own level to promoting professional equality between women and men.

The group's commitment to the principle of equal treatment between women and men covers all professional life. The agreement covers the following areas:

- combating sexual acts and sexual harassment;
- hiring;
- professional training;
- professional promotion and career development;
- actual compensation;
- parenting support.

For each of these areas of action, the group and the social partners have defined:

- progress targets;
- actions to achieve these targets;
- quantitative indicators that will make it possible to monitor the achievement of targets.

Bonduelle calculates the "gender equality index" for the whole of France and publishes the results by indicators in accordance with legal obligations.

#### 2.4.5.3 Inclusion and retention of employees with disabilities

Through its HANDIPOL disability mission, Bonduelle has had a proactive policy for the inclusion and retention of employees with disabilities in France since 2006.

The disability mission is responsible for coordinating and harmonizing internal and external actions in the area of disability policy. Since its creation, there have been five agreements on the inclusion and retention of employees with disabilities. The employment rate for employees with disabilities was 7.52% for the France scope at the end of June 2022.

By signing in April 2022 the sixth agreement to promote the employment of people with disabilities, the Bonduelle Group reaffirms its commitment to:

- recruiting and integrating people with disabilities;
- guaranteeing job retention;
- improving the group's relations with the sheltered sector;
- better communicating the commitments of the agreement and related achievements;
- better managing the implementation of the agreement.

People

**Number of people with disabilities at June 30**

	2019-2020	2020-2021	2021-2022
Workers with a disability (full-time equivalents (FTE))	235	299	371

**2.4.6 Local employee engagement in impact initiatives**

**2.4.6.1 Participating in the local community life and rallying employees**

Bonduelle has prioritized participation in local communities. The target, registered from the beginning in the “The B! Pact” commitment, is encourage teams to commit locally to positive impact actions. Each site aims, taking into account its specific characteristics, to develop at least one project for the local community.

In 2021-2022, Bonduelle drafted its Civic Engagement Policy.

Bonduelle wants to have a positive impact wherever it operates. The group is convinced that its civic commitment to its communities is a powerful lever to implement its mission and strategy:

- it creates a concrete commitment framework, in line with the group’s mission and its B Corp ambition;

- it brings to life the Bonduelle leadership model and helps the group meet its recruitment challenges;
- it reinforces the local anchoring of the business units.

The group’s initiatives focus on accelerating the food and agricultural transition.

Civic and community engagement is defined as: the voluntary contributions made by Bonduelle to help communities meet their socio-economic development needs. It may take the form of financial donations, in-kind product donations or employee volunteering.

The Civic Engagement Policy is coordinated at group level by a CSR/HR duo and by CSR Managers at local level. The following targets have been set for 2025:

- 100% of sites committed to at least one civic engagement action;
- 25% of Bonduelle employees participate in civic engagement at least once a year;
- 70% of civic engagement actions directly contribute to Bonduelle’s mission.

Progress against targets is monitored annually by the B! Pact Committee.

**Site participation in local community life**

	2019-2020	2020-2021	2021-2022
Number of headquarters or agro-industrial sites to have initiated or renewed a joint project with their local communities during the year	44% of sites	57% of sites	56% of sites

**2.4.6.2 APONH, a flagship project reflecting Bonduelle’s commitment to communities**

APONH is a development aid project initiated in 2012 and carried out today in Cameroon. Its objective: to contribute to the sustainable well-being of local populations by supporting farmers and entrepreneurs in the development of plant-based sectors, from the field to the plate. APONH also supports the Moineaux school, which provides around 200 children, including disadvantaged children and orphans, with an education. Working alongside its project partner, the European Institute for Cooperation and Development (IECD), APONH is led by a team of employee volunteers from all business segments. Bonduelle’s employees take part in a

joint project linked to the Company’s businesses and know-how. The project has the support of the Bonduelle family, who were keen to join the initiative. Each year, the group’s employees rally behind the project.

In 2021-2022:

- in Villeneuve d’Ascq, a furniture sale was organized. Employees were able to find tables, chairs, desks and lockers at low prices. The total amount collected was donated to APONH, i.e. nearly 1,500 euros;
- around 10 employees from the group R&D team have mobilized to create four training modules (food safety, packaging, nutrition, finance) for entrepreneurs in Cameroon, supported by Transform, an incubator developed in Cameroon for more than six years. The



R&D employees delivered these four modules remotely to around 20 beneficiaries in Douala. In view of the very positive feedback, the next steps to be taken are being studied.

## 2.4.7 Transparency: social dialogue

### 2.4.7.1 Forums for dialog and agreements signed in 2021-2022

In accordance with its ethics charter, which has been introduced in every country where the group operates (see 2.5.1 Ethical business practices) and is available on <https://www.bonduelle.com/en/sustainable-development/documents.html><sup>(1)</sup>, Bonduelle encourages openness and dialog in its internal relations. The group respects the right of its employees to form or join any representative organization of their choice, trade unions or workers' organizations, and to be able to participate in collective bargaining negotiations. Bonduelle respects the role and responsibilities of the social partners and is committed to negotiating issues of collective interest with them.

At June 30, 2022, 56% of the group's employees were covered by a collective agreement.

In accordance with the law, each French entity has a Social and Economic Committee. Further, the group has set up a health and safety at work committee at all its sites, even at sites with a smaller workforce than the legal threshold for the law's application. Delegation hours have been allocated to each member of the health and safety at work committee.

The European Works Council (EWC) is a forum for cross-border information, consultation, exchange of views and social dialogue. The EWC provides regular updates on Bonduelle's situation and development. It organizes social dialogue and presents the group's social policy, particularly on employment, training, safety and working conditions, and CSR. It meets at least once a year to present the group's strategic direction and report on the fiscal year just ended in Europe.

The French group Works Council is the representative body for Bonduelle's activities in France (canned, frozen and fresh products and prepared ready-to-eat vegetables). This Committee provides French employee representative bodies with additional information, above and beyond its legal obligations, on Bonduelle's activities in Europe and outside of Europe.

In accordance with the agreement establishing the EWC, renewed by unanimous decision in March 2017, CSR-related subjects (including workplace safety) feature on the agenda

of each Annual Ordinary Meeting. Thus, in addition to mandatory items, the agenda of the EWC 2022 included the following topics: CSR policy of the group and the employee dialog, employee savings and group savings plan.

The main agreements signed in 2021-2022 are as follows:

- agreement dated April 22, 2022 promoting the employment of people with disabilities (for a period of three years for the France scope);
- negotiations on professional equality which resulted in the signing of an agreement in July 2022 for the France scope;
- agreement to set up remote working at BELL France's Economic and Social Unit production facilities;
- remote working charter set up by BSA and BELL at the Villeneuve d'Ascq site.

### 2.4.7.2 Employee surveys

The group has conducted a commitment survey of all its employees since 2014, called "Climate". This survey is a special opportunity for each employee to express their views on all aspects of their experience at Bonduelle, as well as their expectations, and to contribute to the progress initiatives that will be decided upon. For Bonduelle, Climate enables it to continue to improve the experience offered to its employees. The latest Climate survey was conducted from March 1 to April 30, 2022 in all business units of the group except BALL. 89% of group employees took part. The employee engagement rate measured in the 2022 survey was 70% compared to 68% in 2021. As part of the People pillar of its INSPIRE corporate program, Bonduelle has set itself the target of achieving an employee engagement rate of 75% by 2025.

### 2.4.7.3 Resumptions and shutdowns of activity

The Bonduelle Group has no official policy that it systematically applies in this field, since shutdowns have rarely happened in its history. Support measures in the event of departures are taken on a case-by-case basis taking into account the specific situation of the site concerned, local regulations and the characteristics of the jobseekers.

The Bonduelle Group's plan to spin off 65% of the capital of the BALL business unit in equal parts to the Solidarity Fund FTQ and the Caisse de Dépôt et Placement du Québec (CDPQ) is supported by a commitment by its two institutional investors to maintain overall activity and 100% of employees present in the United States and Canada. The situation of employees in international mobility was studied on a case-by-case basis depending on the employees' projects.

(1) Please note that information appearing on the [www.bonduelle.com](http://www.bonduelle.com) website is not part of the universal registration document.

## 2.5 Ethics and vigilance

### 2.5.1 Ethical business practices

The Bonduelle Group reviews and improves, on an ongoing basis, the programs and systems that it puts in place to promote ethical business practices both within entities that it controls and within partner organizations.

Its commitment as it pursues B Corp certification, in a quest for continual improvement, spurs it to aim for excellence in matters of ethics.

"Bonduelle takes business ethics to heart. This is demonstrated by its history and its first commitments on these topics in the 2000s, such as the implementation of the first agronomic charter in 1996 or more recently the implementation of a Code of Conduct for our stakeholders, and is strengthened by its desire to become a B Corp certified company, a project closely linked to its strategy and guidelines in terms of business ethics".

**Guillaume Debrosse**  
Bonduelle Group CEO

#### 2.5.1.1 Bonduelle Group commitments

The Bonduelle Group's commitment to ethical business practices also takes the form of a determination to comply with laws and regulations, the definition of strong values, an unequivocal commitment on the part of the Executive Management (<https://www.bonduelle.com/fr/groupe/notre-strategie/>)<sup>(1)</sup> as well as membership of leading international programs and the provision of guides and tools to assist decision-making.

#### United Nations Global Compact

The Bonduelle Group has been a signatory to the United Nations Global Compact since 2003. Through this membership, Bonduelle is committed to respecting and promoting 10 principles in the areas of human rights, labor standards, the environment and fighting corruption. These principles are derived from the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention against Corruption.

#### Bonduelle Group ethics charter

A cornerstone of the Bonduelle Group's ethical policy since 2012, its ethics charter is an internal and external manifestation of its commitments.

Through this charter, Bonduelle is establishing its credentials as a responsible corporate citizen, a people-minded and trustworthy company. In doing so, as part of a process of improvement, Bonduelle intends to defend and promote its values: People-minded, Trust, Openness, Simplicity, Integrity, Fairness and Excellence. This charter adds to the legal and regulatory framework with which the group must comply with the aims of the controlling family Shareholder and its seven values.

The Bonduelle Group ethics charter presents the ideal that the group would like to achieve to inspire all employees as well as stakeholders with whom they are in contact. The ethics charter should offer the opportunity to challenge practices whilst also providing a decision-making tool.

The full text of the ethics charter is available on the group's website [www.Bonduelle.com](http://www.Bonduelle.com)<sup>(2)</sup>: <https://www.bonduelle.com/app/uploads/2022/03/Charte-e%CC%81thique.pdf>.

#### Commitment from Executive Management

In the B&Co intranet, a dedicated section called "Ethics and Bonduelle", provides access to ethical principles and reminds all employees of their importance for the group. This section makes it easier for each employee to understand the tools that may assist them in implementing ethics in their daily activities. It gathers all the documents together in one space and explains all the codes, charters and procedures that constitute the corpus of rules and principles that employees need to be familiar with and apply. The page also contains a reminder of the ethics procedures to be followed: monitoring and assessment, audits, continuous improvement.

A video message from Executive Management, distributed to all employees, focuses on the group's commitments and its Executive Management, in terms of business ethics. This video recalls the existence of the ethics charter, the Code of Conduct for Ethical Business Practices and the alert system as well as the behavior expected by the group from its employees in terms of business ethics.

On the website [www.bonduelle.com](http://www.bonduelle.com), a page entitled "Our ethics and anti-corruption approach"<sup>(2)</sup>, presents to the general public the commitment of the Executive Management, the ethics charter, the Bonduelle Code of Conduct for Ethical

(1) The information appearing on the Company website ([www.bonduelle.com](http://www.bonduelle.com)) does not form part of this universal registration document.

(2) Please note that information appearing on the Company website is not part of this universal registration document.

Business Practices and the Bonduelle Supplier Code of Conduct. It also provides a link to the “Alert us” page, which provides access to the alert system, now available to all stakeholders, including those outside the group (see 2.5.2.4 Alert system).

## 2.5.1.2 Governance

### Internal governance bodies for compliance programs

The Bonduelle Group has put in place an expanded governance for its four compliance programs: Anti-corruption program, Vigilance plan, Competition law compliance program and Personal data protection program.

A review of the various programs is presented to Executive Management annually and continuous improvement objectives are set. Under the supervision of the Director of Finance, Digital Transformation and Development, the Compliance Steering Committee determines the major compliance projects, based on the guidelines defined by Executive Management. Regularly, the Bonduelle Group’s management bodies are informed of the programs, policies and measures implemented and their results.

In addition, for each compliance program, a monitoring body exists at group level:

- Anti-corruption Monitoring Committee;
- Vigilance Plan Monitoring Committee;
- Competition Monitoring Committee;
- Group Data Protection Committee (GDPO).

The Monitoring Committees meet once every six months and the GDPO meets approximately every two months. Additional meetings may also be arranged whenever necessary. These committees are responsible for implementing the action plans defined by the Compliance Steering Committee, in line with the strategy defined by Executive Management, as well as their coordination at group and local level. Each committee is composed of members of departments who are experts in the following areas, namely:

- Group Legal Department;
- Head of Information Systems Security (for personal data protection program);
- Human Resources Department;
- CSR and Corporate Communication Department;
- Internal Audit Department.

In addition, the Compliance Committee including the group Legal Department, the Internal Audit Department as well as the group Chief Financial Officer and the Financial Directors of the business units meet twice a year. It supervises the implementation of compliance programs within the business units.

Bonduelle SCA’s Supervisory Board and Audit Committee ensure that the Company’s activities take into consideration the social, societal, ethics, environmental and governance issues at stake. The role of these bodies is to ensure the existence of risk prevention and detection programs. They also assess the relevance and ensure the proper implementation of the anti-competitive practices programs, the vigilance plan, and the data protection and anti-corruption program. They are regularly provided with information on the programs and measures implemented.

Bonduelle SA’s Board of Directors is also informed once a year of the compliance plans and their execution.

### The Bonduelle Group’s Ethics Committee

The role of the Ethics Committee is to support the Company on ethical issues and to issue opinions in an advisory capacity.

It is made up of four members from both inside and outside the Company, chosen based on their experience, profile and expertise. The Ethics Committee reserves the right to invite outside experts or submissions from employees on specific subjects. It meets at least twice a year. Its composition is detailed in Chapter 3 of the universal registration document.

The Ethics Committee may be consulted to give insight into situations in the general interest in cases where the group’s hierarchy and internal experts are unable to provide answers. Cases may also be referred to it in case of failure in the alert system. In this case, the role of the Ethics Committee is not to receive all of the details of the case, nor to process it, but only to ensure that the processing of the alert is ongoing.

Moreover, Bonduelle’s stakeholders may also contact the Ethics Committee for any questions relating to the application of the ethics charter.

At its meetings, the Ethics Committee regularly reviews the alert system and monitors the proper implementation of the vigilance plan and the anti-corruption program. It does this in the form of recommendations, in particular.

## 2.5.1.3 Code of Conduct for Ethical Business Practices

The Bonduelle Group has a Code of Conduct for Ethical Business Practices which incorporates the “Declaration of Management Regarding the Principles of Ethical Conduct in Business” signed by the Executive Management. Designed as a practical tool, it defines situations and sets out the fundamental rules and behaviors that each employee must follow for ethical business practices. This Code sets out the behaviors and postures to adopt in terms of the fight against corruption and influence peddling, confidentiality, conflicts of interest, facilitation payments, gifts, philanthropy, sponsorship, anti-competitive practices, discrimination, insider crime, as well as other risk prevention obligations.

All employees have been required to comply with the Code of Conduct since 2018; the employee representative bodies have been or are consulted in accordance with the applicable regulations.

This Code of Conduct is just one of the tools made available to all employees on its "Ethics and Bonduelle" intranet page. It can also be accessed by external stakeholders on the Bonduelle Group's website<sup>(1)</sup>.

Each year, all employees are reminded of the existence of the Code of Conduct and the alert system (see 2.5.2.4 Alert system). In addition, the training entitled "Doing Business Without Corruption" (see 2.5.1.5 Anti-corruption program) presents the main principles of the Code of Conduct.

In 2020-2021, the Villeneuve d'Ascq site set up a monthly induction program for new employees, aimed at providing them with basic knowledge about the Bonduelle Group. This two-hour presentation includes a section on business ethics and compliance programs at Bonduelle.

#### 2.5.1.4 Supplier Code of Conduct for Ethical Business Practices

The Supplier Code of Conduct for Ethical Business Practices is one of the ways Bonduelle demonstrates its commitment to the principles of sustainable development and their promotion among its stakeholders. It draws up a set of fundamental rules to which Bonduelle asks its suppliers, subcontractors, intermediaries and service providers to adhere. As a signatory to this Code of Conduct, the stakeholder also undertakes to impose equivalent requirements on their own suppliers, subcontractors and service providers and to ensure properly compliance by them.

This Code is part of the more general framework of the Bonduelle Group's purchasing policy, which standardizes purchasing practices across the world and specifies the standards that the group wishes to impose in its relations with suppliers. It is regularly reviewed, in particular with the aim of better integrating environmental, social and societal criteria.

#### 2.5.1.5 Anti-corruption program

In accordance with French law No. 2016-1691 of December 9, 2016 on transparency, the fight against corruption and the modernization of economic life, known as the "Sapin II law", Bonduelle has an anti-corruption compliance system. This system reflects Bonduelle's commitments in terms of business ethics and its membership of the United Nations Global Compact, and is supported by Executive Management.

This system makes it possible to prevent and detect the commission, in France and abroad, of acts of corruption and influence peddling. This program applies to all companies and employees within the Bonduelle Group.

The anti-corruption system is divided into three pillars, which are themselves divided into several areas:

- 1) the commitment of the governing body, which is reflected in particular in the definition of strategic guidelines in this area, the validation of action plans and the reports made to the various group bodies;
- 2) group risk mapping is conducted by the group's Internal Audit Department and Legal Department in consultation with the group's operating departments and support functions;
- 3) risk management, which is carried out in different ways:

a) prevention:

- the Code of Conduct for Ethical Business Practices defines and illustrates the behaviors and postures expected by Executive Management from its employees (cf. 2.5.1.3 Code of Conduct for ethical business practices). In addition to this Code of Conduct, the Bonduelle Group has a gifts and invitations policy which defines the acceptable thresholds and validation rules applicable in this area. This policy enables stakeholders to be aware of these rules and to take them into account when giving gifts to group employees.

Lastly, a prevention of conflicts of interest questionnaire is distributed to Managers so that the group can introduce measures to prevent, or resolve, conflicts of interest,

- the training system enables Managers and employees most exposed to the risks of corruption and influence peddling to better understand these risks. In addition, in 2021, the Bonduelle Group rolled out e-learning that each employee with an email address must follow. It makes them aware of these risks and to understand what is expected by the Bonduelle Group in terms of anti-corruption,
- the Code of Conduct for Ethical Business Practices sets out the principles of procedures for evaluating the position of clients, leading suppliers and intermediaries based on the risk mapping. Contract templates include the assessment of the integrity of third parties and their CSR performance. On the basis of the risk mapping, Bonduelle may send its third parties a due diligence questionnaire. This questionnaire makes it possible to collect information, in particular on the policies of

(1) Please note that information appearing on the Company website is not part of this universal registration document.

the third parties questioned, on each of the areas of ethics and vigilance and to request any information or document that may be useful for evaluating in particular their integrity. In addition, discussions are underway to acquire external tools and update the current procedure, enabling the Bonduelle Group to better understand the risks related to stakeholders and thus assess them,

**b) detection:**

- the alert system (complying with Article 8 of the Sapin II law and Article L. 225-102-4 I 4° of the French Commercial Code) makes it possible to collect reports from employees or external stakeholders on the existence of conduct or situations contrary to the Code of Conduct (see. 2.5.2.4 Alert system),
- internal and external accounting control procedures are aimed at ensuring that the books, records and accounts are not used to conceal corruption or influence peddling; At the same time, the Internal Audit Department carries out controls on the application of procedures related to the anti-corruption system, such as the proper application of the Code of Conduct or the proper monitoring of training,

**c) remediation:**

- disciplinary measures to sanction any failure on the part of employees to follow the rules set out in the Code of Conduct for Ethical Business Practices,
- a monitoring and assessment system provides a report on the implementation of the anti-corruption program. This report is presented each year to the Executive Committee, the Ethics Committee and the Supervisory Board by the Legal and Audit Departments. In terms of subsidiaries, evaluation is through existing reporting tools.

“Bonduelle’s outlook and philosophy have always been oriented toward the long-term, and have naturally led us to adopt a **zero tolerance** policy toward corruption.”

**Guillaume Debrosse**  
Bonduelle Group CEO

### 2.5.1.6 Training program on competition law compliance

Since 2016-2017, the Bonduelle Group has offered e-learning on the main principles of competition law. It is intended primarily for employees who have access to strategic information in order to refine their knowledge, strengthen their vigilance and give them the ability to adopt a compliant

behavior and adequate whistleblowing. Reminder campaigns are carried out every two years for all employees covered by this training, it being specified that the new employees concerned must take this training from the first weeks of their arrival.

As of June 30, 2022, 1,512 employees had taken part in this training course, *i.e.* more than 95% of the target population.

### 2.5.1.7 Amount of fines and significant convictions in the social, economic and environmental fields

When they are likely to have an impact on its share price, any convictions imposed upon Bonduelle are disclosed in the regulated information. In 2021-2022, no major convictions for social, economic or environmental infringements that might affect the share price were imposed upon any companies in the Bonduelle Group.

### 2.5.2 Vigilance plan

Through its mission: “To inspire the transition toward a plant-based diet to contribute to people’s well-being and planet health” and its ambition to become a positive impact group, Bonduelle is fully aware of its social, societal and environmental responsibility. First stage agricultural processing is closely associated with the ability to protect soil and biodiversity, the quality of plant-based production and of the processed products.

Bonduelle fosters a risk-aware culture, including the risks of human rights abuses, infringements of fundamental freedoms, harm to the health and safety of people and the risk of environmental damage, in accordance with French law No. 2017-399 of March 27, 2017 on the duty of vigilance for parent companies and contracting companies (hereafter the “Duty of Vigilance law”).

This vigilance approach is based on the core values and documents that form the framework for the group’s activities: Shareholder objectives, Values, but also the ethics charter, the Code of Conduct for Ethical Business Practices, the Supplier Code of Conduct for Ethical Business Practices, membership of the United Nations Global Compact, the CSR policy, the agronomic sourcing charter and the procedure for evaluating the CSR performance of its suppliers with EcoVadis and more broadly the group’s ethical business approach.

Bonduelle applies a vigilance plan, the implementation of which involves all employees in a continuous improvement process. The vigilance plan formalizes the methods adopted by the Bonduelle Group, as well as setting out reasonable

vigilance measures to identify risks and prevent serious violations of human rights and fundamental freedoms on the health and safety of individuals and on the environment. In accordance with Article L. 225-102-4 of the French Commercial Code, an annual report on the implementation of the vigilance plan follows its presentation.

#### 2.5.2.1 Mapping of vigilance risks

Bonduelle is faced with a series of risks. Bonduelle's major risk factors, some of which touch upon its duty of vigilance, are described in Section 4.2 Risk factors. In addition, some vigilance risks are included in the description of extra-financial risks (see 2.7 Extra-financial performance statement). The group has therefore specifically mapped the risks for both Bonduelle and its stakeholders, as required under the Duty of vigilance law. First, Bonduelle mapped the CSR risks of its own activities. It then mapped the risks faced by its suppliers and subcontractors. The group has harmonized these maps with that produced to identify major CSR risks in the context of the extra-financial performance statement.

During the fiscal year 2021-2022, the Bonduelle Group updated its vigilance risk mapping, which is presented below. The methodology used and described below has changed little; however, Bonduelle wanted to take into consideration various reports and observations published by non-profit organizations (hereinafter the "NPOs")<sup>(1)</sup>.

This update made it possible to assess new risks specific to the agro-industrial sector, which are identified in the mapping presented below.

#### Methodology

To construct the vigilance map, the following were studied: the risks intrinsic to the countries in which Bonduelle operates, the risks of the group's activities in these countries and supplier risk, risks identified by certain NPOs and specific to the agro-industrial sector.

#### Analysis of the intrinsic risks of the countries where Bonduelle operates

For each country where Bonduelle operates, the volume of activity was recorded and cross-referenced against the evaluation of the country according to the following three indicators:

- the Environmental Performance Index (EPI), produced jointly by the Universities of Yale and Columbia in collaboration with the World Economic Forum<sup>(2)</sup>, assesses the ability of countries to implement effective environmental policies;
- the Human Development Index, produced by the United Nations Development Program (UNDP) assesses the rate of human development in countries;
- the Kids Rights Index<sup>(3)</sup>, produced by the Kids Rights Foundation in cooperation with Erasmus University Rotterdam, ranks countries based on their child protection measures.

#### Risk assessment of Bonduelle's activities in these countries

The Bonduelle Group has identified the CSR risks associated with the group's three main activities (Agriculture, Agro-Industry, Transport) using reference sources such as EcoVadis, the World Economic Forum, the World Bank and UNICEF, CCFD - Terre solidaire, Sherpa. Then, the group selected and ranked the risks according to the following criteria: impact of the risk on human rights, fundamental freedoms, health and safety of people, the environment and the probability of such an event occurring through its activities and those of its suppliers and subcontractors with whom it has an established business relationship. The criticality presented is the product of the impact and the probability.

(1) Sources: [https://www.asso-sherpa.org/wp-content/uploads/2018/12/Sherpa\\_VPRC\\_web\\_pagepage-min.pdf](https://www.asso-sherpa.org/wp-content/uploads/2018/12/Sherpa_VPRC_web_pagepage-min.pdf) and [https://plan-vigilance.org/wp-content/uploads/2019/06/2019-ccfd\\_la\\_vigilance\\_au\\_menu-digital.pdf](https://plan-vigilance.org/wp-content/uploads/2019/06/2019-ccfd_la_vigilance_au_menu-digital.pdf)

(2) Source: <https://epi.envirocenter.yale.edu/about-epi>

(3) Source: <https://kidsrightsindex.org>

The risks presented below are ranked and prioritized in order of criticality.

Category of risks	Risk factors	Criticality	Negative impact	Probability	Risk description and management
Environmental and human rights abuses	Water hoarding	Medium	High	Medium	2.3.2. 2.3.5.3.
Health and safety violations	Lack of sanitary quality of products	Medium	Medium	Medium	2.2.5.
Environmental and human rights abuses	Soil and land depletion	Medium	Medium	Medium	2.3.2.
Environmental damage	Water pollution	Medium	Medium	Medium	2.3.5.3.
Environmental damage and health and safety violations	Use of pesticides	Medium	Medium	Low	2.3.2.1
Environmental damage and health and safety violations	Use of chemicals	Medium	Medium	Low	2.2.2.3.
Health and safety violations	Health and safety of employees and stakeholders	Low	Medium	Low	2.4.2.
Environmental damage	Influence on climate change	Low	Low	Low	2.3.4.
Environmental damage and health and safety violations	Treatment and management of hazardous waste	Low	Low	Low	2.3.5.4.

### Analysis of the Bonduelle Group's supplier risks

Produced in partnership with EcoVadis, this mapping exercise involved five steps:

- **producing a list of 82 purchasing sub-categories** from a list of 190 categories supplied by Bonduelle representing all of its purchasing activities. Establishment of a list of around 13,000 suppliers corresponding to these 82 purchasing sub-categories. The volume of purchases is also part of the criteria for each purchasing category;
- **assessing the CSR risk of each purchasing sub-category** using the EcoVadis questionnaire, based on 21 criteria covering four themes: environment, social, ethics, purchasing;
- **incorporating “observed risk”**: observed risks recorded in the EcoVadis databases;
- **incorporating country risk**. In order to evaluate country risk, EcoVadis draws on the following sources: UNICEF, UNDP, World Bank, WHO, FAO, IEA, universities (e.g. Yale), NGOs (e.g. Transparency International);
- **incorporating “sourcing risk”**, associated with Bonduelle's specific issues, based on three criteria: purchasing volumes, criticality, brand exposure. The group has set itself the objective of evaluating its main suppliers (purchasing volumes) and those with a high CSR risk score;
- **integration of risks specific to the agro-industrial sector**, as presented by CCFD-*Terre solidaire*.

The BELL, BFE and BEAM business units have been involved in this process since 2017. Since 2020, BALL and BFA have, as planned, adopted this approach by carrying out their supplier risk analyses (see 2.2.7 Responsible purchasing). Based on this risk analysis, the most at-risk suppliers are identified for an evaluation of their CSR performance (see Section 2.5.2.2 “Procedure for evaluating subcontractors and suppliers” below).

### Mapping updates

Duty of vigilance risk mapping is updated every two to three years in conjunction with the CSR, Legal and Internal Audit Departments.

The process of updating the risk mapping was initiated during the fiscal year 2020-2021 and was finalized during the fiscal year 2021-2022.

## 2.5.2.2 Assessment procedure for subcontractors, suppliers and subsidiaries

### Procedure for evaluating subcontractors and suppliers

In accordance with the Code of Conduct for Ethical Business Practices, and depending on the level of importance and risk of tier-1 subcontractors and suppliers, the employees concerned evaluate the position of subcontractors, suppliers,



intermediaries and service providers with which the group has an established business relationship. They ensure that these stakeholders promote principles equivalent to those of the group's ethics charter and the United Nations Global Compact and that they do what is necessary to identify and prevent risks of serious harm to human rights, fundamental freedoms, health and safety, and the environment within their organizations. Since 2019-2020, these procedures for evaluating the situation of subcontractors, suppliers, intermediaries and service providers include the systematic sending of a due diligence questionnaire, in order to know the measures implemented by them to prevent vigilance risks. Since its rollout by the Purchasing Department in January 2021, 1,389 questionnaires were sent to commercial partners (see 2.7.7).

As part of a continuous improvement process, the Bonduelle Group wishes to adapt this assessment of its suppliers and subcontractors. These discussions will continue during the fiscal year 2022-2023, to lead to improvements and a new procedure during the same fiscal year, which will be presented in the 2022-2023 universal registration document.

The agronomic sourcing charter and the contracts renewed year after year (see 2.2 The Planet) provide a framework for relations with farming partners (upstream agricultural suppliers). This in-depth contractual relationship and partnership, overseen by Bonduelle's agronomy teams, is the process put in place by the group to evaluate this strategic category of suppliers. It is also the tool used to implement the appropriate measures to mitigate risk and prevent serious harm.

With respect to other suppliers and subcontractors, since 2016-2017, Bonduelle has begun to roll out a plan for the evaluation by EcoVadis of their CSR processes and performances. This plan concerns tier-1 suppliers (see 2.2.7 Responsible purchasing). The evaluation relates first and foremost to suppliers identified as at-risk in the mapping exercise. From 2017-2018, contracts with subcontractors and suppliers include clauses specifying that their CSR performance may be evaluated by Bonduelle and/or a third party, such as EcoVadis. On-site or remote audits are contractually provided for in contracts, as well as the implementation of action plans in the event of failures.

#### Procedure for evaluating subsidiaries

Bonduelle Group subsidiaries are included within the scope of the EcoVadis implementation plan for the assessment of their suppliers. They are gradually implementing the responsible purchasing and monitoring policies and are assessed on the basis of their CSR performance as part of the group's reporting.

In addition, as part of the Internal Audit Department's audit plan and the work of the Legal and Compliance Department, the implementation and application of group policies and procedures are subject to targeted controls.

#### Human rights and labor standards

In accordance with the ethics charter, Bonduelle complies with international labor standards. It is committed to respecting the European charter of fundamental rights in its organization. The group has also undertaken to comply with and promote the fundamental conventions of the International Labour Organization (ILO) and Convention No. 135 concerning workers' representatives. The majority of countries in which Bonduelle operates as an employer are signatories to these conventions, *i.e.* around half of the employees are covered. Bonduelle's internal commitments ensure compliance with these conventions, over and above countries' commitments. The countries that are not signatories are:

- fundamental Convention No. 29 on forced labor: United States;
- fundamental Convention No. 87 on freedom of association and protection of the right to organize: Brazil, United States;
- fundamental Convention No. 98 on the right to organize and collective bargaining: United States;
- fundamental Convention No. 100 on equal remuneration: United States;
- fundamental Convention No. 111 on discrimination in employment and occupation: United States;
- fundamental Convention No. 138 on minimum age: United States;
- Convention No. 135 on workers' representatives: Belgium, Canada, United States.

All countries in which Bonduelle employs people have ratified the following conventions:

- fundamental Convention No. 105 on the abolition of forced labor;
- fundamental Convention No. 182 on the worst forms of child labor.

#### Know more in order to act, a training program dedicated to the duty of vigilance and respect for human rights

In 2020-2021, the Bonduelle Group finalized a distance training course aimed at raising awareness among participants of the social, environmental and ethical issues facing companies and the risks that their activities may cause for themselves and their stakeholders. Participants learn the notion of Duty of vigilance and can identify the risks to be prevented in terms of human rights, fundamental freedoms, health and safety or environmental protection. They take ownership of the measures in the Bonduelle Group's vigilance plan in order to become active and involved. This training is being rolled out in all group subsidiaries. Connected employees must have completed it no later than June 30, 2023.

## Summary of procedures

The table below summarizes the procedures for evaluating subsidiaries, subcontractors and suppliers and any future actions:

Scope of the evaluation	Human rights and fundamental freedoms	Environment	Health and safety of people
Subsidiaries	CSR reporting Internal audit of production sites		
Subcontractors and suppliers	Assessing suppliers using the EcoVadis platform (Europe and International sourcing) Mapping supplier risks (Europe and International sourcing) Ingredient quality analysis Due diligence questionnaire Sending of the Supplier Code of Conduct for Ethical Business Practices		
Farmers	Agronomic sourcing charter (see 2.3.3.4) signed by farming partners Oversight by the field supervisor of compliance with the agronomic sourcing charter and regulations by farming partners Quality control of vegetables entering industrial plants		

The Audit Department is involved in ensuring that the compliance program is implemented.

### 2.5.2.3 Appropriate risk mitigation or prevention actions

The table below summarizes the targeted risk mitigation and prevention measures implemented by Bonduelle:

Scope of actions	Human rights and fundamental freedoms	Environment	Health and safety of people
Subsidiaries	Human resources policy (see 2.4.1.1) Update on data protection	Environmental policy (see 2.3.5.1)	Policy of zero work accidents (see 2.4.2.1) Product quality and nutrition policy (see 2.2.5) Louis Bonduelle Foundation (see 2.2.4.2)
	Ethics charter (see 2.5.1.1) Code of Conduct for Ethical Business Practices (see 2.5.1.3), part 3 of which describes the obligations to prevent vigilance risks Continuous improvement of our CSR reporting with external audits (see 2.8.1 and 2.8.6) Commitments to local communities (see 2.4.6) Creation of an e-learning training course on the duty of vigilance and human rights (deployment ongoing) (see 2.5.2.2)		
Subcontractors and suppliers	Supplier Code of Conduct for Ethical Business Practices (see 2.5.1.4) Responsible purchasing policy (see 2.2.7) Contractual clauses inserted in contracts, depending on the risk mapping: <ul style="list-style-type: none"> <li>requiring service providers, suppliers and subcontractors to commit to ethical business practices, including respecting the equivalent of the 10 principles of the United Nations Global Compact and those set out in the Bonduelle ethics charter; and that they take the necessary steps in their organizations to identify and prevent risks of corruption, serious abuses of human rights, infringements of fundamental freedoms, and risks to people's health and safety, or to the environment;</li> <li>providing for the possibility that measures put in place by third parties may be assessed and audited and that improvement action plans may be monitored, where appropriate;</li> <li>providing for the termination of the contract in the event of non-compliance with the clauses.</li> </ul>		
Farmers	See the transition strategy towards regenerative agriculture (see 2.2)		



**2.5.2.4 Alert system**

The Bonduelle Group has an alert system that meets the various obligations imposed on it, in particular the obligations pursuant to Articles 8 and 17 of the Sapin II Law, the provisions of Article L. 225-102-4 of the French Commercial Code, as well as Law No. 2022-401 of March 21, 2022 aimed at improving the protection of whistleblowers. An internet platform maintained and hosted by an external service provider enables all Bonduelle Group employees, as well as all its stakeholders (suppliers, subcontractors, customers, etc.) to confidentially and anonymously issue an alert if the whistleblower so wishes. In addition to this platform, employees have traditional channels such as managerial channels or through human resources for whistleblowing alerts. In addition, the BFA business unit for historical and cultural reasons also has a specific telephone whistleblowing platform.

Employees are informed of the alert system during training sessions, but also through publications made in their sites. The Bonduelle Group’s stakeholders are informed of the existence of this alert system in the context of their contractual relations and through the “Alert us” page on [www.bonduelle.com](http://www.bonduelle.com), which gives them access to the internet platform<sup>(1)</sup>.

A procedure is attached to this alert system and is available to all. It specifies the way in which whistleblower protection is guaranteed and how alerts are processed.

**2.5.2.5 Monitoring procedure**

The Bonduelle Group has a number of bodies responsible for monitoring the implementation of the vigilance plan. These bodies and their monitoring activity in 2021-2022 are described above (see 2.5.1.2 Governance).

The table below shows the monitoring indicators for actions already implemented:

Scope of monitoring procedure	Human rights and fundamental freedoms	Environment	Health and safety of people
Subsidiaries	Social dialogue policy (see 2.4.7) and respect for human rights (see 2.5.2.2)	Proportion of sites having carried out self-assessment using the water and energy management matrix Monitoring the carbon impact of Bonduelle activities Proportion of recycled waste (vegetable waste/ordinary waste/special waste) Proportion of sites having identified areas of outstanding natural interest on their land	Frequency of work-related accidents (see 2.4.2.4)
	Evaluation of progress towards CSR objectives by the Executive Committee Monitoring the number of employees trained in the Duty of vigilance law and anti-corruption Monitoring the number of employees trained in respect of personal data Monitoring the implementation of HR procedures and proper communication of ethical principles to employees Testing the technical functionality of the alert website Auditing staff compliance with third-party evaluation procedures		
Subcontractors and suppliers	Monitoring indicators, 2021-2022 results (see 2.5.2.5): • number of suppliers assessed by the EcoVadis platform: 168 suppliers; • number of due diligence questionnaires sent: 1,201 suppliers having received the Supplier Code of Conduct, representing 57% of the group’s purchasing volumes (excluding agro).		
Farmers	Proportion of farmers having signed the agronomic sourcing charter (see 2.3.2.3) Percentage of farming partners having received the Supplier Code of Conduct		

(1) The information appearing on the Company website ([www.bonduelle.com](http://www.bonduelle.com)) does not form part of this universal registration document.



## 2.5.2.6 Report on the implementation of the vigilance plan in 2021-2022

### Procedures for the regular evaluation of subsidiaries

As part of the Internal Audit Department's audit plan and the work of the Legal and Compliance Department, the following elements were subject to targeted controls:

- verification of the information given to employees concerning the alert system and the Code of Conduct;
- verification of the implementation of contractual clauses and the application of group policies and procedures through targeted controls.

### Procedures for evaluating subcontractors or suppliers

At the end of 2021-2022, the group had assessed 168 suppliers through EcoVadis.

In addition, 1,389 Bonduelle questionnaires had been sent to suppliers.

### Appropriate actions to mitigate risks and prevention measures

The contractual clauses are inserted in contracts to express Bonduelle's commitments and require equivalent commitments from its partners and suppliers.

The Supplier Code of Conduct for Ethical Business Practices (see 2.5.1.4) is systematically transmitted by the Purchasing Departments of the four Bonduelle Group business units.

### Alert system

Over the fiscal year 2021-2022, Bonduelle has identified 12 whistleblowing alerts all types at group level. These were all handled according to the whistleblowing procedure.

### Procedure for monitoring and evaluating the effectiveness of the measures implemented

Since the last universal registration document, the vigilance plan and, more generally, the issues inherent to compliance have been presented to Bonduelle SCA's Supervisory Board. An assessment and action plans were presented to Executive Management in the summer of 2022.

Since the last universal registration document, the Compliance Steering Committee has met twice to discuss the application of the measures of the vigilance plan. The Monitoring and Vigilance Committee also met three times, and the Compliance Committee met once.

The monitoring actions focused on the following points:

- monitoring of the update of the vigilance risk mapping and validation of the latter;
- third-party evaluation;
- training follow-up;
- monitoring of whistleblowing alerts and updating of procedures in light of legislative changes.

## 2.6 Taxonomy

### 2.6.1 Taxonomy overview

In 2019, the Green Deal was adopted, governing the European Commission's new legislation from 2020, whose goal is to achieve a 55% reduction in greenhouse gas emissions by 2030 (compared to 1990) and carbon neutrality by 2050. In this context, the European Union has taken important steps to build a sustainable finance ecosystem. The "green taxonomy" is a central element, its main objective being to identify and promote investments in sustainable activities.

Regulation (EU) No. 2020/852 of June 18, 2020 and its accompanying delegated acts, commonly referred to as the Green Taxonomy, allow a standardized classification according to scientific criteria of economic activities that contribute significantly to achieving environmental targets set in order to raise the climate ambition. Six targets were defined:

1. Mitigation of climate change;
2. Adaptation to climate change;
3. Sustainable use and protection of aquatic and marine resources;
4. Transition to a circular economy;
5. Pollution prevention and reduction;
6. Protection and restoration of biodiversity and ecosystems.

### 2.6.2 Reporting obligation

With this in mind, the taxonomy requires the publication of the shares of sales (revenue), capital expenditure (CAPEX) and operating expenses (OPEX) that contribute significantly to the environmental targets mentioned above.

Today, only companies subject to the publication of an extra-financial performance statement (EFPS) have a taxonomy reporting obligation. It will be phased in over three fiscal years starting at the end of 2022. For this first fiscal year, streamlined provisions have been introduced with the publication of the eligibility share only for targets 1 and 2. The forecasts for the following fiscal year will include the publication of the eligibility and alignment for the first two targets for the fiscal year 2023, then for all targets for 2024.

From the 2022-2023 fiscal year, the companies covered will be required to publish the share of their sales, capital expenditure and operating expenses known as "sustainable", *i.e.* complying with the technical criteria associated with each of the eligible activities. An activity considered to be aligned is defined by taxonomy as:

- substantially contributing to the achievement of one of the six environmental targets;
- without prejudice to the other five environmental targets;
- complying with minimum social guarantees.

### 2.6.3 2021-2022 results

#### 2.6.3.1 Revenue

The Bonduelle Group's revenue-generating activities mainly concern the manufacturing and marketing of food products, for a total revenue of: 2,203 million euros in 2022 (see Section 5, Note 5.1). However, as part of the first two targets of mitigation and adaptation to climate change applicable from the 2021 fiscal year, the European Commission has prioritized the activities with the highest Scope 1 and 2 emissions and has not covered all sectors of the economy within the first delegated regulations. Thus, these activities are not eligible for this reporting exercise.

For this reason, Bonduelle's revenue eligibility rate is 0%. On the other hand, due to the absence of eligible revenue, capital expenditure (CAPEX) and operating expenses considered (OPEX) are mainly items that are not directly associated with production activities but which may enable the main activity to contribute to the mitigation of global warming.

#### 2.6.3.2 CAPEX

The share of eligible CAPEX amounts to approximately 6.3% of total CAPEX. At June 30, 2022, the total amount (denominator) of CAPEX is 114.4 million euros (see Section 5, Notes 11.2 and 11.3). Eligible CAPEX, reflected in the numerator, amount to 7.3 million euros and mainly include investments related to the renovation of existing buildings, the construction of new buildings, work related to energy efficiency equipment, the composting of bio-waste and the production of electricity using solar panels.

### 2.6.3.3 OPEX

The taxonomy regulation is based on a reduced definition of OPEX. These are mainly composed of costs relating to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as any other direct expenditure related to the day-to-day maintenance of property, plant and equipment by the Company. They represent 125 million euros, *i.e.* a non-material portion (less than 6%) of the Company's total OPEX. The analysis carried out by Bonduelle thus concluded that the indicator was not material and therefore exempt from reporting the indicator.

## 2.6.4 Methodological Note

The analysis was carried out on the basis of Bonduelle's consolidated financial statements. All Bonduelle entities were included in the scope of analysis.

Concerning the calculation of revenue eligibility, activities that make a small contribution to revenue were not included in the scope of analysis. Thus, revenue related to road freight services, representing less than 3% of the total, was not considered as material for this reporting.

All CAPEX have been reviewed for the year 2022 as part of an appropriate methodology to avoid any double-counting. A project team made up of employees from the Finance and CSR Department conducted this analysis. A technical review was then carried out by Bonduelle's operational teams.

The calculation of OPEX as defined by the taxonomy was based on an estimate by item. The estimates are detailed in a dedicated methodological note.

In general, an internal methodological note has been drawn up for the sake of transparency and sustainability of the approach. This formalizes the calculation methodology and reporting for each indicator, and is available on request from the Finance and/or CSR Departments.

## 2.6.5 Other qualitative information: CSR initiatives not reflected in the Taxonomy

Bonduelle is also involved in activities that are not eligible but contribute to the first target of the taxonomy: climate change mitigation. As such, the group is working to reduce its Scopes 1, 2 and 3 carbon emissions through a reduction trajectory validated by the SBTi (see Section 2.3.1).

For Scopes 1 & 2, Bonduelle is undertaking reduction actions at its plants through a strategy of energy efficiency and decarbonization of its energy consumption (see Section 2.3.5.2).

For Scope 3, Bonduelle also aims to reduce the carbon footprint of its emissions, for example by working on the supply of agricultural materials through a global agronomic strategy, the B! Pact in Agro (see Section 2.3.2), and on the design of its packaging (see Section 2.3.3.1).

## 2.6.6 Details of potentially eligible activities in the future

As the Taxonomy and its scope are bound to evolve, some companies anticipate and identify the activities that will be eligible and thus the increase in their KPIs. In this context, Bonduelle has set up a working group to prepare the eligibility reporting and alignment with the "food production" activity contributing to the targets of transition to a circular economy and the protection and restoration of biodiversity and ecosystems by 2024.

## 2.7 Extra-financial performance statement

### Table cross-referencing EFPS items

The group’s business model is presented in Sections 1.1 Our profile, 1.3. A world in transition, 1.4 Strategy for becoming a company combining financial performance and positive impact and 2.9.1 Organizational structure of the Bonduelle Group.

The main social and environmental risks associated with the Company’s business, as well as the method used to identify and prioritize such risks, are presented in Section 4.2 Risk factors.

Main CSR risks	Policies, due diligence and performance indicators	Section
Accidents at work	Policies and procedures: Occupational health and safety	2.4.2
	Indicators: Human resources	2.4.2.4
	<ul style="list-style-type: none"> <li>• Frequency of work-related accidents</li> <li>• Work-related accident severity rate</li> </ul>	2.8.7.7
Soil and ecosystem depletion	Policies and due diligence: “B! Pact in Agro”, our agronomic strategy with impact	2.3.2
	Indicators: Agronomy	2.3.2.3
	<ul style="list-style-type: none"> <li>• Percentage of producers with an environmental certification on Bonduelle crops</li> <li>• Percentage of cultivated areas using alternatives to synthetic pesticides</li> <li>• Share of irrigable areas with water management controlled by tools</li> <li>• Share of area cultivated using nitrogen fertilization</li> </ul>	2.8.7.1
Climate variability	Policies and due diligence: Contributing to carbon neutrality & Better industrial plants for the planet	2.3.4
	Indicators: Carbon and industrial environment	2.3.5
	<ul style="list-style-type: none"> <li>• Global greenhouse gas emissions</li> <li>• Percentage reduction in greenhouse gas emissions</li> <li>• Energy and water consumed per tonne of manufactured product</li> <li>• Number of ISO 50001-certified sites across Europe</li> <li>• Share of alternative energy in Bonduelle’s energy mix</li> <li>• Amounts spent to prevent the impact of activities on the environment (air and energy)</li> </ul>	2.8.7.2 2.8.7.4.
Product shortages	Policies and due diligence: Food quality and traceability	2.2.5
	Indicators: Quality	2.8.7.6
	<ul style="list-style-type: none"> <li>• Number of food safety tests on canned goods, frozen, fresh or prepared ready-to-eat vegetables</li> <li>• Proportion of Bonduelle sites with at least one certification</li> <li>• Number of sites certified for the production of organic products</li> <li>• Number of audit days completed by external bodies in Bonduelle plants</li> <li>• Proportion of industrial partner suppliers of finished products audited on their performance and compliance with their product quality commitments</li> </ul>	
Conviction for anti-competitive practices	Policies and due diligence: the risk of conviction for anti-competitive practices is dealt with under the group’s ethical approach. Policy and due diligence are presented in Section 2.5 Ethics and vigilance.	2.5.1
	Indicators: <ul style="list-style-type: none"> <li>• Number of employees trained in the main principles of the Duty of vigilance law.</li> </ul>	2.5.1.6

Tax evasion has not been identified as a major risk due to the measures already in place within the Company. Other legal information required under the EFPS (energy/climate, circular economy, food waste, etc.) is dealt with in Chapter 2 of the universal registration document. The cross-reference table provided in Section 2.7 allows the reader to locate the specific elements related to the EFPS within Chapter 2.



## 2.8 Notes on the CSR reporting methodology

### 2.8.1 Context and objectives

The analysis of the group's CSR performance is reported annually in this universal registration document. Bonduelle increased its commitment to progress in sustainable development and CSR in 2002-2003, using a traditional phase-based project management methodology:

- phase 1: set and validate targets and communicate these throughout the organization;
- phase 2: implement progress plans to achieve these targets;
- phase 3: measure and monitor the results.

Bonduelle's CSR reporting indicators have been drawn up by experts in the field in association with their exchange networks and approved by the operational teams. The indicators were chosen based on a combination of Bonduelle's CSR commitments and Global Reporting Initiative (GRI) Standards guidelines, as well as the expectations of stakeholders and the regulations set by the Grenelle environment act (France), culminating in the drafting of Bonduelle's own reporting guidelines.

This report was prepared in accordance with Decree No. 2017-1265 of August 9, 2017, implementing Ordinance No. 2017-1180 of July 19, 2017 on the publication of non-financial information by certain large companies and certain corporate groups. In addition, this report has been prepared with reference to the GRI standards: "Statement referring to GRI" option (see 2.9.4 - List of GRI STANDARDS used to prepare the report). This document contains the Bonduelle Group's vigilance plan and the report on its actual implementation, pursuant to French law No. 2017-399 of March 27, 2017 on the monitoring duties of parent companies and contracting companies.

Reporting has taken place every year since 2002-2003. This year the fiscal reporting period is from July 1, 2021 to June 30, 2022.

The indicators published in the universal registration document include the results of the past year and those from the previous four years to allow changes in indicators to be monitored. The reporting period may be adjusted or delayed by a few days depending on data availability.

The primary aim of reporting is to enable the group to enhance its sustainability management. The results are analyzed by the CSR Steering Committee in order to determine the objectives to be achieved for the following year. The production facilities also have direct access to their indicators so that they can monitor and analyze their performance.

Pursuant to Article L. 225-102-1 of the French Commercial Code, Deloitte, Co-Statutory Auditor, audited the information in the information in the extra-financial performance statement published in Chapter 2 of the universal registration document.

This report does not contain any changes to or deletions of information provided in previous reports regarding material items.

### 2.8.2 Procedure

The group's CSR and Corporate Communication Director is responsible for overseeing reporting, in addition to the Managers of the areas concerned - human resources, agronomy, natural resources, quality and nutrition, transportation and purchasing - and the CSR teams.

The data is collected annually by the correspondents on the sites and in the business units. The group's Management Consolidation Department checks and consolidates this data.

Covering the entire Bonduelle Group and most aspects of CSR, the Metrio® tool is used to input the data needed to calculate the indicators. Each user has their own personal access, depending on the plant and his or her area of responsibility in the report. Indicator definitions (scope, data requested, units and examples) can be accessed from the data entry interface. The results of the indicators are directly accessible to the report's contributors using tables and graphs. The group's production facilities can also compare their results to encourage the exchange of best practice. The contributors to the reporting are trained in Metrio® and given assistance throughout the reporting process.

Human resources reporting (uses the QLIK HR database tool) and calculations of CO<sub>2</sub> emissions from transport are not calculated using the Metrio® reporting tool.

#### 2.8.2.1 Controls and validation

An automatic consistency check is carried out for all areas: if the value recorded deviates significantly (+/-15%) from the previous year, this triggers an alert. The member of staff concerned can then modify or confirm the value by adding a note. For agronomy data, the alert threshold was raised to + or -25% in order to adapt to current changes in cultivated areas.

Approval is required for each value entered. Plant Managers are responsible for validating their site's Natural Resources

and Quality data. Agricultural Managers validate the upstream agriculture data sheets, while country Purchasing Managers validate the purchasing sheets.

For natural resources data, the management controllers of each site also carry out a consistency check before validation by the Plant Managers.

For human resources, the data are reported and validated by the Human Resources Officers in each country. They are then consolidated by the Human Resources Manager. Internal audits were conducted by HR teams for data control purposes and to improve the reliability of the process.

Concerning transport and CO<sub>2</sub> emissions, the data is automatically extracted from the databases supplied by the Supply Department of each business unit. This data is then sent to an external partner in charge of calculating CO<sub>2</sub> emissions.

### 2.8.2.2 Data consolidation

The consolidation of indicators at business unit and group level is based on data from the Metrio® tool and HR and supply tools. A group consistency review is carried out by the CSR Department, experts in the field and management control.

### 2.8.2.3 Human resources reporting tools

The group has set up a computer system that allows it to gather human resources data, mainly using automatic configuration, with some manual entry in COGNOS. This organization concerns the group scope.

### 2.8.2.4 Reporting management

CSR reporting involves approximately 250 correspondents in various roles across the Bonduelle Group's production facilities. The BIGREEN digital community encourages continued discussion about CSR among employees.

## 2.8.3 Scope

CSR reporting extends to all Bonduelle Group sites and business units (Bonduelle Group organization - Section 2.9.1). The reporting scope is determined based on the scope of consolidation (5.5 Notes to the consolidated financial statements - Note 15 - List of group companies) and in accordance with the following rules:

- new sites and business units acquired by the Bonduelle Group during the fiscal year ended will be included within the scope for the following year. The integration of BFA in

the reporting will continue to be developed in 2022-2023 in the missing areas described in Section 2.8.3.2 Inclusion of the BFA business unit;

- sites and business units either disposed of or no longer in operation during the fiscal year ended are excluded from the scope for the entire period, to enable comparability of results;
- equity affiliates are excluded from the scope. Their activities are considered as external purchases. Exceptions are made for transport and purchasing. OP OASI (Italy), an equity affiliate supplying solely to Bonduelle, is included in the purchasing scope;
- logistic centers are also excluded from the reporting scope, with the exception of transport and human resources. The Brockport (BALL) (USA) platform is included in the industrial environment reporting scope;
- the head offices of fully consolidated companies are excluded from the scope, with the exception of human resources;
- SAS Euromycel, a fully consolidated company, is excluded from the scope for all areas, with the exception of human resources. The numbers reported are not significant;
- the San Paolo d'Argon site (Italy) is included in the scope of the quality indicators;
- the Doué-la-Fontaine, San Paolo and Battipaglia sites are excluded from the industrial environment scope.

### 2.8.3.1 Changes in scope during the fiscal year 2021-2022

For 2021-2022, the reporting scope included the France Champignon entity, which includes the Doué-la-Fontaine, Montreuil Bellay, Longué-Jumelles and Bagneux sites.

The BALL business unit, in which the capital was opened up on June 30, 2022, is included in the 2021-2022 extra-financial reporting (unlike the financial reporting, in which BALL's contribution is identified on a specific line). It will be removed from the scope for the 2022-2023 reporting.

### 2.8.3.2 Inclusion of the BFA business unit

In 2017-2018, the CSR Department in charge of reporting contacted teams at BFA (Bonduelle Fresh Americas, business unit resulting from the consolidation of Ready Pac Foods) with a view to including the new subsidiary. Working together, they selected the natural resource and human resource indicators that they deemed to be material and that could be reported by the BFA sites. The individuals in charge of reporting were identified and trained in reporting and using Metrio® software.



The checks and validations of BFA data followed the same process as the other business units. In 2021-2022, work on including the data from the BFA business unit continued.

Only indicators related to purchases of processed fruit and vegetables are not published.

### 2.8.3.3 Upstream agriculture activities

The reporting is carried out in the production and business areas: France Nord-Picardie; France South-West; Fresh Europe; Hungary; Poland; Russia; Portugal; Quebec, Ontario and Alberta (Canada); United States (Fresh and Long Life); Brazil; Mushroom business (France Champiland and Poland).

### 2.8.3.4 Transport

Transport has been included in Bonduelle's CSR strategy since 2007-2008. In 2021-2022, the operational scope of transport reporting is defined as follows:

	Frozen vegetables	Canned vegetables	Mushroom	Fresh	Ready-to-eat prepared vegetables
<b>Upstream agricultural activities</b>	Canada United States France Nord-Picardie France South-West Poland Portugal	Canada United States Hungary France Nord-Picardie France South-West Africa Poland Russia	Mushroom picking in Saumur (France)	France Italy Germany United States	France
<b>Inter-site</b>	Canada United States France Poland Portugal Spain Russia	Canada United States Hungary France Nord-Picardie France South-West Poland Russia	France Poland	France Italy United States	France
<b>Distribution</b>	Canada United States Bermuda Jamaica France Spain Italy Benelux Germany Austria Export Andorra Poland Portugal Czech Republic Slovakia Russia	Canada United States United Kingdom Jamaica Trinidad and Tobago Barbados Kuwait St. Vincent and the Grenadines France Europe Russia Export Kazakhstan	Poland France Belgium Spain Italy Germany	France Italy Germany United States Canada	France

Transport-related CO<sub>2</sub> emissions are calculated based on kilometers traveled and tonnes transported by road, rail and boat, now monitored automatically and reported in real time. Air transportation is excluded due to its low share in the transport of goods. The calculation methodology is certified as compliant with the EN 16258 standard and GLEC (Global

Logistics Emissions Council) certified. The transport flows considered for upstream agricultural activities represent only transportation of vegetable harvests from field to plant, and exclude transportation of vegetables purchased from suppliers.



## 2.8.3.5 Purchasing

The scope of responsible purchasing reporting covers purchases made by Bonduelle, in particular:

- packaging: metal cans, cardboard and films used in packaging, raw materials;
- vegetables, ingredients and plant- and animal-based foodstuffs used in its recipes that are not grown or produced by group;
- indirect purchases: including energy, spare parts and services.

The BFA business unit has been included in this scope since 2019-2020.

This scope varies by country:

- Europe: also including seeds;
- Italy: only packaging and indirect plant;
- Russia: only cardboard, packaging wrap, vegetables and ingredients;
- BALL business unit: only packaging, legumes and frozen;
- Portugal: only energy, indirect plant, packaging and ingredients.

The supplier evaluation indicator is reported based on the calendar year, with the exception of the BALL business unit which reports the data for the fiscal year.

## 2.8.3.6 Carbon

The various scopes are defined in accordance with the criteria of the GHG Protocol. Certain items specific to Bonduelle's business have been broken down as follows:

- breakdown of transport emissions between Scope 1 and 3.3;
- breakdown of steam emissions between Scope 1 and Scope 2;
- photovoltaic emissions included in Scope 3;
- allocations of emissions related to the cultivated raw food material in Scope 1;
- emissions related to transport and storage in stores are reported from Scope 3.10 to 3.9;
- emissions from downstream transport and distribution of finished products are split between Scopes 3.4 and 3.9.

The energy and refrigerant fluid consumption of the San Paolo and Battipaglia sites are now included in Scopes 1 and 2.

## 2.8.3.7 Packaging

The reporting scope of the indicator "Quantity of recycled materials used in packaging" includes all the business units, as well as subcontractors.

The reporting scope of the indicator "Quantity of packaging designed to be recyclable" includes all the business units but not subcontractors.

Bonduelle Prospective and Development is excluded from the scope for the calculation of both indicators, since it accounts for a very small proportion of total packaging production.

The calculation of the "Packaging consumption of products sold" indicator is based either on the quantity of packaging consumed or that purchased, depending on the data available on site.

## 2.8.3.8 Nutrition

For the year 2021-2022, for the Nutri-Score indicator, the BALL business unit is excluded from the reporting scope.

## 2.8.4 Indicators

All the quantitative indicators used in the reports are provided in the appendix. Section 2.8.6 of Deloitte's report lists the indicators selected for verification work.

### 2.8.4.1 Clarification of Agronomy indicators

**Temporary scope:** Bonduelle's upstream agricultural activities are mainly located in the Northern hemisphere and the growing seasons (from sowing to harvesting) are typically in the period from Spring to Fall. As such they cover two fiscal years. Consequently, in the majority of cases, in order to report actual data (crops actually harvested), Bonduelle uses the agricultural data from harvests during the calendar year prior to the reporting year.

**Source and level of granularity of the data:** the source and level of granularity of the data reported on alternative cultivation techniques depends on each area. This can be explained by the different agronomic data management systems used. Some information may therefore be based on producer declarations. Consistency checks by agronomic experts are carried out on the data collected in this way.

**Criterion for calculating alternative cultivation techniques:** in the case of areas that report at farm level, an alternative cultivation technique is considered when it is used on more than 75% of the surface area.

**Scope of activities:** the indicators for cultivation techniques reported are not relevant for the Mushrooms business in Poland and France, which does not use soil. This activity is therefore excluded from the reporting scope for cultivation techniques. These areas represent less than 0.05% of the areas cultivated by producers.

**Scope of surface areas included:** the indicators expressed in “cultivated area” and “irrigable area” are calculated for the entire surface area cultivated by Bonduelle producers, excluding the equivalent surface area of the supplier. This represents 81% of the total cultivated areas.

**Percentage of irrigable areas:** 67% of the area cultivated by producers is irrigable.

**Clarification of the indicator “% of areas cultivated using alternative solutions to synthetic pesticides”:** Bonduelle uses the following alternatives: use of biostimulants or biocontrol products, false seedlings, anti-insect netting, solarization, mechanical weeding or mulching. The group takes into account the surface areas on which these alternatives are planned:

- exclusively; or
- in addition to synthetic pesticides - which contributes to reducing the use of the latter.

**Clarification of the indicator “number of monitoring networks”:** data from the FRESH business units, *i.e.* BFE and BFA, are published separately from those of the group’s other production basins in Long Life because they are expressed in two different units:

- a number of farmers benefiting from monitoring networks within the FRESH scope *i.e.* BFE and BFA;
- a number of monitoring networks used by farmers for the rest of the group.

### 2.8.4.2 Clarification of a Human Resources indicator

For the fiscal year 2021-2022, the reporting date for HR data from the French sites was June 22, 2022.

The context related to the Russian-Ukrainian conflict made it impossible to consolidate the HR data of our Ukrainian site with the group’s indicators.

**Strike hours:** strike hours taken into account relate to internal Bonduelle Group reasons and do not include national calls to strike from outside the Company. **Individual interviews:** the number of theoretical interviews is equal to the number of employees at June 30 of the prior year and the number of interviews completed is the number of interviews completed during the fiscal year.

### 2.8.4.3 Details of the industrial environment indicators

The hazardous waste production indicator is limited in scope: seven sites (Ruchocice, Reutlingen, Straelen, Cristalina, Ingersoll, Sainte-Martine and Strathroy) do not report the quantities of special industrial waste (SIW - hazardous waste) generated or special industrial waste for which return has

been negotiated with suppliers. These sites account for 12% of the group’s annual production.

NOx, SOx and particulate emissions, mainly resulting from the operation of boilers, are monitored internally.

tCO<sub>2</sub>eq from direct and indirect greenhouse gas emissions: greenhouse gas emissions related to the consumption of biogas on site and the combustion of biomass are reported.

### 2.8.4.4 Details of Transport indicators

In 2020-2021, Bonduelle endeavored to harmonize, streamline and improve the reliability of the methods used to calculate CO<sub>2</sub> emissions for the transport of goods (see 2.3.4.7).

The calculation covers the carriage of goods (fuel consumption, which is higher in temperature-controlled vehicles due to the refrigeration unit) by road (trucks), rail or maritime freight. Truck manufacture and depreciation is not taken into account. Used only marginally by the group, air transport is not taken into consideration.

Some marginal flows are not taken into account:

- returns and sample orders;
- customer orders dispatched by external suppliers;
- purchases of ingredients, raw materials (excluding upstream agricultural) and/or packaging (*i.e.* all purchases from a third party);
- credits due to returned goods;
- intra-site orders that are not transported;
- sales to brokers, donations, sales to employees, sales to colleagues;
- other sales: disposal of end-of-line products or products that have reached the end of their minimum storage life.

The indicators calculated as at June 30, 2022 are expressed in tonnes of CO<sub>2</sub> and by the ratio kg CO<sub>2</sub> emitted per tonne transported in the customer distribution phase.

The calculation methodology is GLEC certified since June 2022 for 12 months, and certified in accordance with EN 16258.

### 2.8.4.5 Details of Quality indicators

Number of tests conducted on fresh, prepared ready-to-eat and frozen vegetable product categories: product testing for listeria monocytogenes.

### 2.8.4.6 Details on Packaging indicators

Indicator of the type of packaging material: use of adhesive tape and the tracking of wooden pallets is not included in the packaging consumption indicator. For more details on the scope covered for the indicator “Quantity of packaging designed to be recyclable” (see 2.3.3).

Packaging consumption indicator: calculated from the actual quantity consumed by industrial plants when possible, or from the quantity supplied when the data is not available.

Indicator on the quantity of recycled materials: calculated from the quantities purchased.

### 2.8.4.7 Details of Carbon indicators

For 2021-2022, due to the spinoff of the BALL business unit, the Packaging data for this scope disposed of as of June 30, 2022 is not actual data but an estimate based on the quantity of packaging last year and the production of Tonnes of Finished Products for this year.

Several structural and methodological changes made in 2021-2022 led to an update of the historical calculations:

- Accuracy of emission factors (EF):
  - Energy EF by state for the United States (Georgia, New Jersey, California),
  - EF for four subcategories of ingredients of animal origin,
  - EF for mixed vegetables of BEAM & BFA ("legumes"),
  - EF of new refrigerants inventoried,

- EF by technology (canned, frozen, fresh) and by BU for the carbon footprint of subcontracted products;
- Update of EFs:
  - emissions in agriculture;
  - steam of fossil origin calculated from the primary energy consumed;
- Change in EFs over time: change in electricity energy mix, and repercussions on other EFs including "use of sold products".
- Reallocation of emissions in the GHG Protocol categories:
  - freight: Scope 3.4 / 3.9,
  - consumer: Scope 3.9 / 3.10,
  - cultivated raw material: Scope 1 / 3.1 / 3.3;
- Agronomic scope: inclusion of emissions relating to sales of products not intended for Bonduelle but grown on Bonduelle farms.

### 2.8.4.8 Details on Nutrition indicators

Nutri-Score indicator: the percentage calculation is based on sales volume and no longer as a percentage of the number of SKUs (as calculated in previous years).

## 2.8.5 2021-2022 calendar

Date	Action	Department
February	Update of definition guidelines	Experts in the field & reporting coordinator
April	Translation of guidelines	Reporting coordinator
May-June	Training of correspondents on the tool and the reporting method	Reporting coordinator and representatives
July	Gathering of information	Subsidiary sites/areas to the subsidiary coordinator
	Data validation	Persons responsible for approval in the reporting tool
August	Consolidation at group level by area and validation of consolidation	Group management control and experts in the field
	Reporting audits at the production facilities	Production facilities audited
September	Audit of the group consolidation	Group management control
	Audit of the CSR policy	Experts in the field
	Review of the universal registration document for regulatory compliance	Group Communication
	Validation of the universal registration document and detailed management charts	Experts in the field, group communication and group management control

The previous published CSR report is included in the Bonduelle Group's universal registration document, available at [www.bonduelle.com](http://www.bonduelle.com) since October 2021.

Any questions about the content of this report may also be sent using the contact form at [www.bonduelle.com](http://www.bonduelle.com).



## 2.8.6 Report of one of the Statutory Auditors, appointed as independent third party, on the verification of the consolidated non-financial performance statement

Year ended June 30<sup>th</sup>, 2022

*This is a free English translation of the report by one of the Statutory Auditors issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

To the Shareholders' Meeting,

In our capacity as Statutory Auditor of Bonduelle SCA (hereinafter the "Company"), appointed as independent third party ("third party") and accredited by the French Accreditation Committee (Cofrac), under number 3-1886 rév. 0 (Cofrac Inspection Accreditation, scope available at [www.cofrac.fr](http://www.cofrac.fr)), we have conducted procedures to express a limited assurance conclusion on the historical information (observed or extrapolated) in the consolidated non-financial performance statement, prepared in accordance with the Company's procedures (hereinafter the "Guidelines"), for the year ended June 30<sup>th</sup>, 2022 (hereinafter the "Information" and the "Statement", respectively), presented in the Group management report pursuant to the legal and regulatory provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*code de commerce*).

### Conclusion

Based on our procedures as described in the section "Nature and scope of procedures" and the evidence we have obtained, no material misstatements have come to our attention that cause us to believe that the non-financial performance statement does not comply with the applicable regulatory provisions and that the Information, taken as a whole, is not fairly presented in accordance with the Guidelines.

### Comments

Without qualifying the conclusion expressed above and in accordance with Article A. 225-3 of the French Commercial Code, we make the following comments: as indicated in the Declaration in paragraph 2.3.4.6, the methodology for calculating greenhouse gas emissions has been modified and historical emissions for the 2020/2021 financial year have been restated. The main methodological changes relate to the revision of emission and conversion factors, the extension of the reporting scope and the reclassification of emissions within the various items (scopes).

### Preparation of the non-financial performance statement

The absence of a generally accepted and commonly used reference framework or established practices on which to base the assessment and measurement of the Information enables the use of different but acceptable measurement techniques that may impact comparability between entities and over time.

Accordingly, the Information must be read and interpreted with reference to the Guidelines, summarised in the Statement and available on the Company's website or on request from its headquarters.

### Limits inherent in the preparation of the information relating to the Statement

The Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation and presented in the Statement.

### Responsibility of the Company

Management is responsible for:

- selecting or determining the appropriate criteria for the preparation of the Information;
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented with respect to these risks as well as the outcomes of these policies, including key performance indicators and the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy);
- implementing such internal control as it determines is necessary to enable the preparation of Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by applying the Company's Guidelines as referred to above.

### Responsibility of the Statutory Auditor appointed as independent third party

Based on our work, our responsibility is to express a limited assurance conclusion on:

- the compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
- the fairness of the information provided pursuant to part 3 of sections I and II of Article R. 225-105 of the French Commercial Code, i.e. the outcomes of policies, including key performance indicators, and measures relating to the main risks, hereinafter the "Information."

As it is our responsibility to issue an independent conclusion on the information prepared by management, we are not authorised to participate in the preparation of the Information, as this could compromise our independence.

It is not our responsibility to provide a conclusion on:

- the Company's compliance with other applicable legal and regulatory provisions (particularly with regard to the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy), the duty of vigilance and the fight against corruption and tax evasion);
- the fairness of information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy);
- the compliance of products and services with the applicable regulations.

### Applicable regulatory provisions and professional guidance

We performed the work described below in accordance with our audit verification programme in application of Articles A. 225-1 et seq. of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement and with the international standard ISAE 3000 (revised - Assurance engagements other than audits or reviews of historical financial information).

### Independence and quality control

Our independence is defined by Article L. 822-11-3 of the French Commercial Code and French Code of Ethics for Statutory Auditors (*Code de déontologie*). In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement.

### Means and resources

Our work engaged the skills of five people between July 2022 and September 2022 and took a total of 16 weeks.

To assist us in conducting our work, we referred to our corporate social responsibility and sustainable development experts. We conducted around ten interviews with people responsible for preparing the Statement.

This work involved the use of information and communication technologies allowing the work and interviews to be carried out remotely, without hindering the good execution of the verification process.

### Nature and scope of procedures

We planned and performed our work taking account of the risk of material misstatement of the Information.

We consider that the procedures conducted in exercising our professional judgement enable us to express a limited assurance conclusion:

- We familiarized ourselves with the activities of all companies in the consolidation scope and the description of the principal risks.
- We assessed the suitability of the Guidelines with respect to their relevance, completeness, reliability, neutrality and clarity, taking into account, where appropriate, best practices within the sector.
- We verified that the Statement covers each category of information stipulated in section III of Article L. 225-102-1 governing social and environmental affairs, respect for human rights and the fight against corruption and tax evasion.
- We verified that the Statement provides the information required under Article R.225-105 II of the French Commercial Code where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under Article L.225-102-1 III, paragraph 2 of the French Commercial Code.
- We verified that the Statement presents the business model and a description of the principal risks associated with the activities of all the consolidated entities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks.

- We referred to documentary sources and conducted interviews to:
    - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented; and
    - corroborate the qualitative information (measures and outcomes) that we considered to be the most important<sup>(1)</sup>; our work was carried out on the consolidating entity, while for other risks, our work was carried out on the consolidating entity and on a selection of entities.
  - We verified that the Statement covers the consolidated scope, i.e. all companies within the consolidation scope in accordance with Article L. 233-16, with the limits specified in the Statement.
  - We obtained an understanding of internal control and risk management procedures implemented by the Company and assessed the data collection process aimed at ensuring the completeness and fairness of the Information.
  - For the key performance indicators and other quantitative outcomes<sup>(2)</sup> that we considered to be the most important, we implemented:
    - analytical procedures that consisted in verifying the correct consolidation of collected data as well as the consistency of changes thereto;
    - substantive tests, on a sample basis and using other selection methods, that consisted in verifying the proper application of definitions and procedures and reconciling data with supporting documents. These procedures were conducted for a selection of contributing entities<sup>(3)</sup> and covered between 9% and 35% of the consolidated data selected for these tests.
  - We assessed the overall consistency of the Statement in relation to our knowledge of the entire Company.
- The procedures conducted in a limited assurance review are substantially less in scope than those required to issue a reasonable assurance opinion in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*); a higher level of assurance would have required us to carry out more extensive procedures.

(1) *Qualitative information selected: Responsible purchasing approach and assessment of suppliers' CSR performance; Actions to promote the food transition; Actions against food waste; Consultation on regenerative agriculture; Formalization of a climate strategy and an internal carbon price.*

(2) *Quantitative information selected:*

*Human Resources: Full-time equivalent employees; Total training hours; Average training duration per individual; Frequency rate and severity rate of work-related accidents.*

*Agronomy: Cultivated areas using alternatives to synthetic pesticides; Cultivated areas reasoning nitrogen fertilization; Cultivated areas abandoned by Bonduelle; Cultivated areas using defense plans for the protection of pollinators; Percentage of technicians trained annually to facilitate the agro-ecological transition.*

*Nutrition: Percentage of products assessed as Nutri-Score A or B.*

*Industrial environment: Energy consumption; Share of alternative energies in the energy mix.*

*Carbon and packaging: GHG emissions (scope 1, 2 and 3 linked to packaging); Packaging (number of tonnes and breakdown by type of material); Tonnes of packaging to be recyclable or reusable.*

(3) *Selected entities: Irwindale, BFA, USA (Human Resources, Agronomy); Swedesboro, BFA, USA (Human Resources); Renescure, France, BELL (Human Resources, Packaging, Industrial environment); La Tourte, BELL, France (Human Resources); BELL Nord-Picardie, France (Agronomy); Nagykörös, BELL, Hongrie (Agronomy, Packaging); Fresh Europe, BFE (Agronomy); Estrées SURC, BELL, France (Packaging, Industrial environment).*

## 2.8.7 Results of all indicators

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Bonduelle Group revenue (in millions of euros)	2,777	2,777	2,855	2,779	2,892*

\* The result presented corresponds to the revenue generated by the BALL business unit. Revenue for 2021-2022 without the BALL business unit is 2,203 million euros (IFRS 5).

### 2.8.7.1 Agronomy

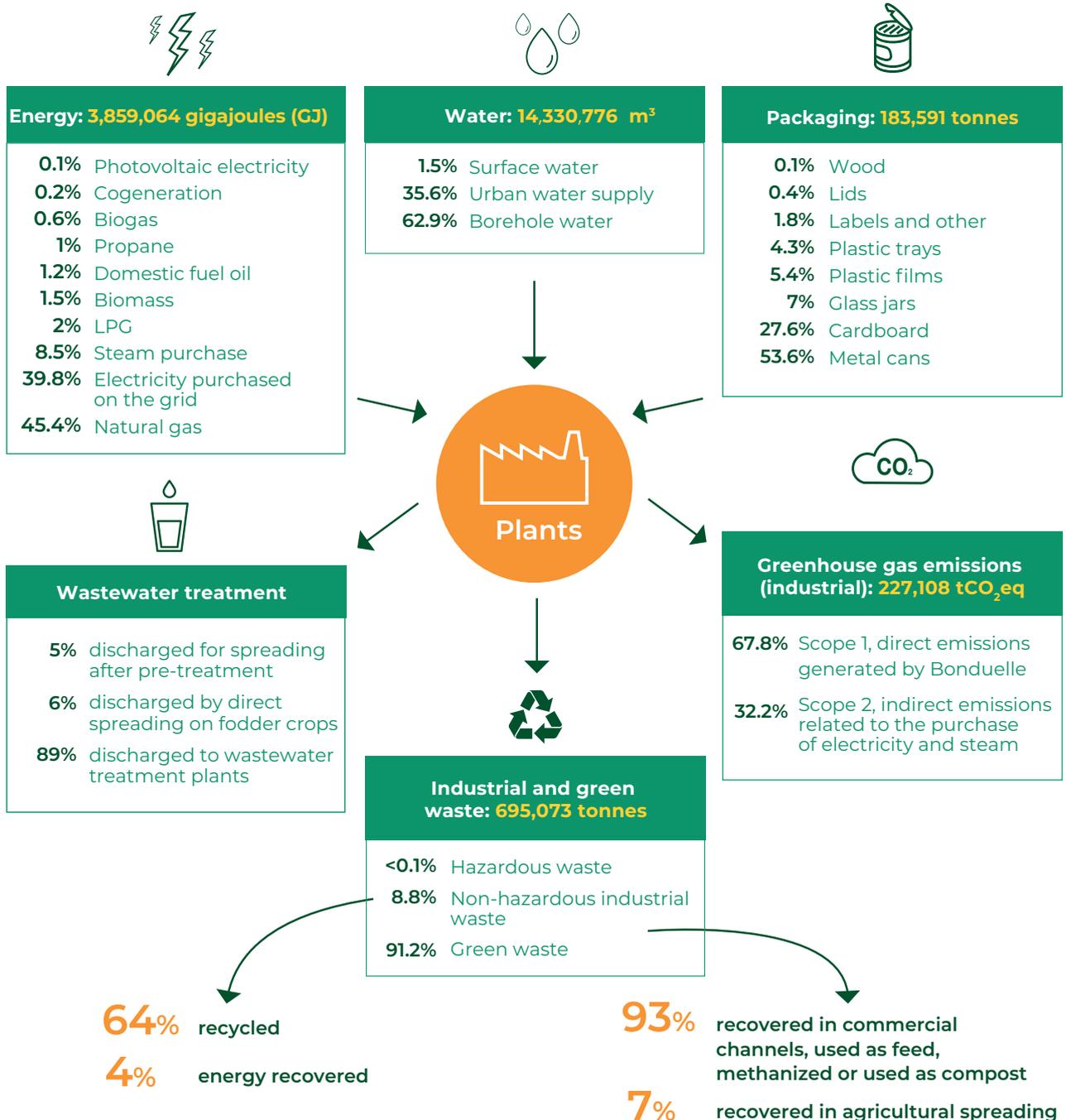
Indicators*	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
% of irrigable area with water management controlled by tools	N/A	N/A	44%	54%	44%
% of area cultivated with limited use of nitrogen fertilization	N/A	N/A	40%	68%	58%
% cultivated area using a defense plan for pollinator protection	N/A	N/A	0%	0%	5%
% of producers with environmental certification aligned with the B! Pact in Agro requirements	N/A	N/A	N/A	N/A	50%
% of cultivated area abandoned by Bonduelle	N/A	N/A	7%	6%	8%
% of area cultivated using alternatives to synthetic pesticides	N/A	N/A	33%	52%	56%
Number of varieties used per crop type	N/A	N/A	N/A	N/A	13
Number of varieties tested per crop type	N/A	N/A	N/A	N/A	3
% of producers who renew their contract with Bonduelle	93%	91%	89%	90%	91%
Number of agro-contributors equipped with personal protective equipment	264	269	315	311	301
Number of suppliers	-	-	197	215	406
Number of producers	-	-	2,778	2,825	2,551
Cultivated area (ha)	-	-	101,533	98,038	94,334
% of producers with an environmental certification on Bonduelle crops	-	-	33%	52%	52%
% of producers assessed internally	79%	96%	95%	100%	90%
% of producers having signed the Bonduelle charter	96%	92%	94%	94%	98%
% of supplier surface area out of total cultivated surface area	-	-	19%	21%	18%
% of producers certified organic	N/A	N/A	N/A	N/A	5%
% of technicians trained annually to facilitate the agroecological transition	N/A	N/A	N/A	N/A	51%

\* Integration of BFA data from 2019-2020 onwards.

## 2.8.7.2 Industrial environment

### Consumption, discharges and recovery at Bonduelle's production facilities

The following diagram presents consumption of natural resources, recycling and discharges into the natural environment generated by all Bonduelle Group production facilities.



## Notes on the CSR reporting methodology

Indicators	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>Tonnes of manufactured products (TMP*)</b>	1,218,180 TMP	1,223,529 TMP	1,251,826 TMP	1,206,099 TMP	1,206,322 TMP
<b>Water consumption</b>					
Number of m <sup>3</sup> consumed	14,632,188 m <sup>3</sup>	13,609,215 m <sup>3</sup>	13,957,968 m <sup>3</sup>	13,503,444 m <sup>3</sup>	14,330,776 m <sup>3</sup>
Number of m <sup>3</sup> per tonne of manufactured product (TMP)	12.0 m <sup>3</sup> /TMP	11.1 m <sup>3</sup> /TMP	11.2 m <sup>3</sup> /TMP	11.2 m <sup>3</sup> /TMP	11.9 m <sup>3</sup> /TMP
<b>Water source</b>					
Borehole water	8,866,962 m <sup>3</sup>	8,457,145 m <sup>3</sup>	8,546,177 m <sup>3</sup>	8,128,984 m <sup>3</sup>	9,009,227 m <sup>3</sup>
Water from an urban network	5,187,131 m <sup>3</sup>	4,721,018 m <sup>3</sup>	4,852,607 m <sup>3</sup>	4,965,988 m <sup>3</sup>	5,100,240 m <sup>3</sup>
Surface water	578,095 m <sup>3</sup>	431,052 m <sup>3</sup>	559,185 m <sup>3</sup>	408,472 m <sup>3</sup>	221,309 m <sup>3</sup>
<b>Energy consumption</b>					
Total consumption in GJ (gigajoules)	3,544,729 GJ	3,427,253 GJ	3,491,852 GJ	3,466,720 GJ	3,859,066 GJ
of which Electricity purchased on the grid	1,532,557 GJ	1,486,579 GJ	1,519,453 GJ	1,495,241 GJ	1,534,595 GJ
of which electricity from photovoltaic sources			2,385 GJ	4,666 GJ	4,587 GJ
of which electricity purchased with guarantee of origin				2,326 GJ	0 GJ
of which Natural gas	1,446,750 GJ	1,406,897 GJ	1,413,809 GJ	1,421,173 GJ	1,752,029 GJ
of which Propane	81,168 GJ	81,126 GJ	95,015 GJ	67,051 GJ	38,407 GJ
of which LPG	3,312 GJ	5,491 GJ	5,341 GJ	1,569 GJ	1,713 GJ
of which Domestic fuel oil	29,475 GJ	28,694 GJ	28,035 GJ	39,715 GJ	45,932 GJ
of which Biomass	80,549 GJ	31,229 GJ	38,418 GJ	55,169 GJ	56,449 GJ
of which Purchase of Steam	368,206 GJ	383,528 GJ	383,608 GJ	375,636 GJ	326,175 GJ
of which Biogas	2,711 GJ	3,708 GJ	5,787 GJ	4,176 GJ	21,613 GJ
<b>Breakdown of Electricity by country</b>					
France	38%	39%	38%	36%	37%
Canada	22%	23%	23%	23%	22%
United States	28%	25%	26%	27%	24%
Portugal	4%	4%	4%	3%	3%
Poland	3%	3%	3%	3%	3%
Hungary	3%	3%	3%	3%	3%
Germany	1%	1%	1%	1%	1%
Russia	1%	1%	2%	3%	3%
Brazil	0.5%	0.3%	0.3%	0.6%	0.6%
<b>Production of non-hazardous industrial waste</b>					
Tonnes	48,930 t	72,242 t	74,886 t	71,836 t	61,164 t
kg per tonne of manufactured product	45.8 kg/TMP	59.0 kg/TMP	59.8 kg/TMP	59.6 kg/TMP	50.7 kg/TMP
<b>Treatment channels</b>					
Industrial landfill center	9.4%	30%	26.6%	34.0%	32.2%
Energy recovery	10.7%	10.7%	9.1%	5.2%	4.0%
Recycling	79.9%	59.3%	64.3%	60.8%	63.8%

\* TMP = Net drained weight without packaging.



Indicators	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>Production of special waste (hazardous waste)</b>					
Tonnes	188 t	276 t	225 t	273 t	263 t
kg per tonne of manufactured product	0.18 kg/TMP	0.23 kg/TMP	0.18 kg/TMP	0.23 kg/TMP	0.21 kg/TMP
<b>Production of plant-based compounds</b>					
Tonnes	569,917 t	593,883 t	593,297 t	597,760 t	633,646 t
kg per tonne of manufactured product	468 kg/TMP	485 kg/TMP	474 kg/TMP	496 kg/TMP	525 kg/TMP
<b>Recovery</b>					
Agricultural spreading	3.9%	9%	10%	9.1%	7%
Animal feed	59.7%	48%	45.5%	51.9%	54%
Energy recovery	6.6%	9%	10.5%	9.3%	11%
Marketable product	18.8%	17%	16%	17.7%	16%
Other (compost)	11.1%	17%	18.1%	15.1%	11%
<b>Pollution discharge</b>					
<b>Treatment channels, breakdown in m<sup>3</sup></b>					
Percentage (by m <sup>3</sup> ) discharged to treatment plant	85%	87%	88.6%	89.1%	88.8%
Percentage (by m <sup>3</sup> ) discharged for spreading after pretreatment	10%	9%	7.6%	7.2%	5.5%
Percentage (by m <sup>3</sup> ) discharged directly for spreading on crops	5%	4%	3.8%	3.7%	5.7%
<b>Biosolids</b>					
Tonnes of dry biological sludge	3,228 t	2,987 t	2,840 t	2,740 t	2,180 t
Nm <sup>3</sup> of biogas	885,304 Nm <sup>3</sup>	1,422,050 Nm <sup>3</sup>	1,244,973 Nm <sup>3</sup>	774,517 Nm <sup>3</sup>	1,108,633 Nm <sup>3</sup>
<b>Biodiversity</b>					
Number of production facilities near an area of outstanding fauna or flora	6	10	10	11	12
<b>Expenditure, in euros, for minimizing the impact of activities on the environment</b>					
Water and treatment station sludge	€2,378,665	€3,545,992	€3,195,786	€1,585,724	€1,860,831
Industrial and vegetable waste	€203,407	€669,223	€170,968	€238,182	€75,567
Air and energy	€4,030,771	€3,726,407	€6,315,657	€7,236,316	€3,016,607

\* TMP = Net drained weight without packaging.



### 2.8.7.3 Packagin

Packaging	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Number of tonnes	149,886 t	181,498 t	185,619 t	190,874 t	183,591 t
<b>Breakdown by type of material</b>					
Metal cans	55.1%	56.5%	46%	50%	54%
Cardboard	23.6%	22.7%	31%	29%	28%
Glass jars	9.9%	10.0%	8%	7%	7.0%
Plastic film	6%	5.6%	6%	6%	5%
Lids	1.6%	1.6%	2%	0.3%	0.3%
Plastic trays	1.6%	1.5%	6%	5%	4%
Labels and other	2.1%	2.1%	2%	2%	1.8%
<b>Recycled materials</b>					
Percentage of recycled materials in packaging (World - All business units combined)			51.2%	55.4%	56.6%
Percentage of recycled materials in packaging (Europe - BFE and BELL)	46%	50.2%	55.2%	61.5%	61.4%

### 2.8.7.4 Greenhouse gas emissions

Greenhouse gas emissions <sup>(1)</sup>	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Scope 1*	110,779 teqCO <sub>2</sub>	Previous value: 96,440 teqCO <sub>2</sub>  Update: 120,527 teqCO <sub>2</sub>	Previous value: 120,781 teqCO <sub>2</sub>  Update: 150,840 teqCO <sub>2</sub>	Previous value: 128,583 teqCO <sub>2</sub>  Update: 150,592 teqCO <sub>2</sub>	154,055 teqCO <sub>2</sub>
Scope 1: Tonnes of CO <sub>2</sub> equivalent direct emissions (fossil fuels purchased and refrigerant fluid leaks for agro-industrial sites, freight and own agricultural production updated in 2018-2019, excluding tertiary sites)					
Scope 2*	84,674 teqCO <sub>2</sub>	Previous value: 91,111 teqCO <sub>2</sub>  Update: 92,321 teqCO <sub>2</sub>	Previous value: 87,615 teqCO <sub>2</sub>  Update: 84,311 teqCO <sub>2</sub>	Previous value: 85,367 teqCO <sub>2</sub>  Update: 83,420 teqCO <sub>2</sub>	73,053 teqCO <sub>2</sub>
Scope 2: Tonnes of CO <sub>2</sub> equivalent indirect emissions (electricity and steam purchased for production facilities, excluding tertiary sites)					
Scope 3	2,089,269 teqCO <sub>2</sub>	Previous value: 1,781,749 teqCO <sub>2</sub>  Update: 1,806,451 teqCO <sub>2</sub>	Previous value: 2,138,349 teqCO <sub>2</sub>  Update: 2,174,352 teqCO <sub>2</sub>	Previous value: 1,920,820 teqCO <sub>2</sub>  Update: 1,967,869 teqCO <sub>2</sub>	1,871,257 teqCO <sub>2</sub>
Scope 3 upstream and downstream: Tonnes of CO <sub>2</sub> equivalent indirect emissions					
<b>Emissions of ozone-depleting gas</b> Tonnes of CO <sub>2</sub> equivalent for R22, R134A, R404A, R422D, R744, R32, R448A, R410A, R425A, R407C	3,379 teqCO <sub>2</sub>	8,403 teqCO <sub>2</sub>	7,412 teqCO <sub>2</sub>	5,633 teqCO <sub>2</sub>	15,372 teqCO <sub>2</sub>

(1) In 2021-2022, methodological and structural calculation updates made it possible to specify the historical years 2019-2020 and 2020-2021: Introduction of more sector-based emission factors for ingredients purchased or geographical areas; addition of crops excluding vegetables from our farms; tight network for data collection (agronomy, industry, supply chain, ingredients, etc.); reclassification under GHG headings.

\* Emissions related to energy consumption at headquarters and tertiary sites have been estimated and recognized under Scopes 1 and 2 as presented in the overall assessment of GHG emissions in Section 2.3.1. The history is updated retroactively to take into account changes in emission factors.



Directive 2003/87/EC establishing a scheme for greenhouse gas emission allowance trading within the European Community applies to the Bonduelle Group for its European sites equipped with a boiler with a capacity of more than 20 MW. The Emission Trading Scheme (ETS) for the period 2013-2020 involves two Bonduelle sites: Estrées-Mons, Resecure (France), excluding the Vaulx-Vraucourt (France) site in 2015 following technical modifications.

The allocation of free allowances for the year 2016 is 19,352 tCO<sub>2</sub>eq. Certified and transferred emissions totaled 16,207 tCO<sub>2</sub>eq. The use of biomass steam in 2015 at the Estrées-Mons (France) site made it possible to halve the group's greenhouse gas emissions that are subject to the Emission trading scheme (ETS). Through energy savings made at its sites since 2008, Bonduelle has surplus allowances available in its account; as such it did not have to make purchases on the carbon allowance market in 2016.

### 2.8.7.5 Transport (excluding Brazil)

Indicators	2017-2018	2018-2019	2019-2020	2020-2021 <sup>(4)</sup>	2021-2022
<b>CO<sub>2</sub> emissions (tonnes of CO<sub>2</sub>)</b>					
Upstream agricultural activities	22,758 t CO <sub>2</sub>	39,590 t CO <sub>2</sub>	66,506 t CO <sub>2</sub>	81,044 t CO <sub>2</sub>	58,342 t CO <sub>2</sub>
Inter-site	14,347 t CO <sub>2</sub>	59,565 t CO <sub>2</sub>	55,268 t CO <sub>2</sub>	44,281 t CO <sub>2</sub>	39,535 t CO <sub>2</sub>
Distribution	66,854 t CO <sub>2</sub>	131,755 t CO <sub>2</sub>	177,477 t CO <sub>2</sub>	236,225 t CO <sub>2</sub>	195,860 t CO <sub>2</sub>
<b>TOTAL (EXCLUDING BRAZIL)<sup>(1)(2)</sup></b>	<b>242,189 T CO<sub>2</sub></b>	<b>230,910 T CO<sub>2</sub></b>	<b>299,250 T CO<sub>2</sub></b>	<b>361,550 T CO<sub>2</sub></b>	<b>293,737 T CO<sub>2</sub></b>
<b>Ratio of kg CO<sub>2</sub> emitted per tonne transported (Excluding Brazil)</b>					
Upstream agricultural activities	25 kg CO <sub>2</sub> /T	26 kg CO <sub>2</sub> /T	26 kg CO <sub>2</sub> /T	51 kg CO <sub>2</sub> /T	38 kg CO <sub>2</sub> /T
Inter-site	20 kg CO <sub>2</sub> /T	36 kg CO <sub>2</sub> /T	32 kg CO <sub>2</sub> /T	26 kg CO <sub>2</sub> /T	25 kg CO <sub>2</sub> /T
Distribution	68 kg CO <sub>2</sub> /T	95 kg CO <sub>2</sub> /T	104 kg CO <sub>2</sub> /T	125 kg CO <sub>2</sub> /T	110 kg CO <sub>2</sub> /T
<b>Ratio of kg CO<sub>2</sub> emitted per tonne transported (BFA)<sup>(3)</sup></b>					
Upstream agricultural activities			95 kg CO <sub>2</sub> /T		
Inter-site			663 kg CO <sub>2</sub> /T		
Distribution			190 kg CO <sub>2</sub> /T		

(1) In 2017-2018, BALL data were only included in the total; in 2018-2019, they were included in all results.

(2) In 2019-2020, BFA data were only included in the total.

(3) In 2019-2020, the ratio of kg CO<sub>2</sub> emitted per tonne transported was calculated separately for BFA, due to a different calculation methodology. (see 2.8.4.4. for more details).

(4) In 2020-2021, Bonduelle reviewed its methods for calculating CO<sub>2</sub> emissions for goods transport: the data are therefore not comparable with previous years.



**2.8.7.6 Quality**

Indicators	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>Security analyses</b>					
Number of tests conducted on fresh, prepared ready-to-eat and frozen product categories	20,237	22,142	26,486	36,750	39,659
Number of tests conducted on the canned products category	44,451	43,502	46,141	48,427	56,369
<b>Certified facilities</b>					
Number of ISO 9001-certified facilities	9	2	2	2	0 <sup>(1)</sup>
Number of ISO 22000-certified facilities	3	3	3	3	0 <sup>(1)</sup>
Number of IFS-certified facilities	19	19	19	19	21
Number of FSSC-22000 certified sites	5	5	5	6	8
Number of BRC certified sites	15	15	16	16	18
Number of SQF certified sites	4	8	8	8	9
Number of facilities certified "organic"	16	21	22	23	27
Number of days of system or product audits carried out by certification bodies, authorities or customers	282	367	345	380	360
Customer services	1 Customer Services Department operates in each country				
<b>Purchases of processed fruit and vegetables (excluding BFA)</b>					
Number of suppliers (excluding partner vegetable producers) who have signed the Simplified agronomic charter	104	105	101	120	179
Percentage of suppliers (excluding partner vegetable producers) who have signed the Simplified agronomic charter	40%	37%	36%	42%	45%
Percentage of suppliers audited	7%	15%	11%	16%	13%
Percentage of suppliers evaluated	80%	66%	80%	100%	77%
Percentage of suppliers audited - Canada and the United States*	20%	-	-	-	-
Percentage of suppliers evaluated - Canada and the United States*	99%	-	-	-	-

(1) In 2021-2022, sites previously certified ISO 9001 and ISO 22000 were certified BRC, IFS and FSSC 22000.

\* The indicators relating to the "Percentage of suppliers audited and evaluated for Canada and the United States" were not comparable in 2016/2017 and 2017/2018 due to the use of different scopes and measurement methodology. Since 2019/2020, the indicators have been consolidated using the initial scope.



## 2.8.7.7 Human resources

Indicator	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Number of permanent employees present at June 30 of the year*	10,957	10,655	10,861	10,956	11,171
Total number of employees with open-ended (permanent), non-permanent, seasonal employees and employees and other contracts, in full-time equivalents (FTE) over the reporting period	10,519	14,589	14,617	14,762	14,818

### Total employees by type of employment contract and geographical zone (full-time equivalents in 2021-2022)

	France	Europe excl. France	Non-Europe	Total
Open-ended contracts	3,410	1,743	5,808	10,961
Non-permanent	285	98	207	590
Seasonal	520	658	713	1,891
Other	438	170	768	1,376
<b>TOTAL</b>	<b>4,654</b>	<b>2,669</b>	<b>7,496</b>	<b>14,818</b>

### Total workforce by gender, status, age and geographical zone (permanent employees as at June 30, 2022)

	France	Europe excl. France	Non-Europe	Total
Women	1,413	779	2,542	4,743
Men	2,035	1,049	3,353	6,437
Managers	983	348	658	1,989
Non-Managers	2,465	1,480	5,237	9,182
Permanent employees aged under 26	147	55	459	661
Permanent employees aged 26-35	689	341	1,195	2,225
Permanent employees aged 36-45	942	517	1,319	2,778
Permanent employees aged 46-49	461	258	479	1,198
Permanent employees aged 50-55	671	328	862	1,861
Permanent employees aged over 55	538	329	1,581	2,448

### Women as a proportion of permanent employees as at June 30

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Percentage of women who are Managers	19%	15%	15%	17%	19%
Percentage of women who are non-Managers	81%	85%	85%	83%	81%
Percentage of total employees who are women	40%	43%	42%	43%	42%

*Inclusion of data from the BFA business unit from 2018-2019.*

Notes on the CSR reporting methodology

### Seniority and hires

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>Seniority (permanent staff)</b>					
0 to 3 years	2,194	3,825	4,032	3,793	3,853
4 to 9 years	1,652	2,388	2,528	2,938	3,043
+9 years	3,596	4,442	4,301	4,225	4,275
Average Seniority	12.00	10.44	10.09	11.93	10.10
<b>Hires in number of contracts</b>					
Open-ended contracts	654	701	1,275	1,503	2,004
Non-permanent	896	829	1,030	1,257	9,288
Seasonal	5,103	5,037	5,167	4,662	4,503
<b>Disability</b>					
Workers with a disability (full-time equivalents (FTE))	237 FTE	255 FTE	235 FTE	299 FTE	371 FTE

Inclusion of data from the BFA business unit from 2018-2019.

### Departures by status in 2021-2022 (number of people - all contract types)

	France	Europe excl. France	Non-Europe	Total
<b>Managers</b>				
Due to layoff	14	4	9	27
Due to a death, retirement or agreed departure	36	4	15	55
Due to the employee (resignation, end of probationary period)	72	18	113	203
Due to transfer	37	4	58	99
<b>Non-Managers</b>				
Due to layoff	97	66	362	525
Due to a death, retirement or agreed departure	100	66	96	262
Due to the employee (resignation, end of probationary period)	403	317	1,630	2,350
Due to transfer	45	4	210	259

### Turnover

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>Total group turnover*</b>					
(Scope: departures at the initiative of the employee, either resignation or end of probationary period)	15.82%	29.43%	12.05%	14.82%	17.23%

Inclusion of data from the BFA business unit from 2018-2019.

\* Since 2019-2020, retirements, deaths and contractual terminations are excluded.



**Turnover by gender\* in 2021-2022 (Full-time equivalent)**

	France	Europe excl. France	Non-Europe	Total
Turnover - Women	10.54%	15.86%	22.01%	17.25%
Turnover - Men	9.97%	10.18%	24.10%	17.22%
Departures of Women	203	177	669	1,049
Departures of Men	272	158	1,074	1,504

\* Scope: departures at the initiative of the employee

**Turnover by age\* in 2021-2022 (Full-time equivalent)**

	France	Europe excl. France	Non-Europe	Total
Turnover of employees aged under 26	3.87%	2.40%	4.83%	4.09%
Turnover of employees aged 26-35	3.29%	3.15%	6.34%	4.80%
Turnover of employees aged 36-45	1.42%	2.89%	4.88%	3.44%
Turnover of employees aged 46-49	0.60%	1.16%	1.67%	1.24%
Turnover of employees aged 50-55	0.56%	1.46%	1.95%	1.42%
Turnover of employees aged 55+	0.47%	1.50%	3.59%	2.23%
Departures of employees aged under 26	180	64	362	606
Departures of employees aged 26-35	153	84	475	712
Departures of employees aged 36-45	66	77	366	509
Departures of employees aged 46-49	28	31	125	184
Departures of employees aged 50-55	26	39	146	211
Departures of employees aged 55+	22	40	269	331

\* Scope: departures at the initiative of the employee

**Training - Permanent, non-permanent and seasonal workforce**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Training as a percentage of payroll	1.26%	1.04%	0.91%	1.12%	0.90%
Total number of training hours	185,938	187,702	181,095	246,858	214,035
Average duration of training per individual	34 hours	14 hours	14 hours	19 hours	16 hours
<b>Breakdown of training hours by gender</b>					
Women	30.80%	36.09%	34.02%	33.26%	36.48%
Men	69.20%	63.91%	65.98%	66.74%	63.52%
<b>Breakdown of training hours by status</b>					
Managers	15.46%	18.32%	19.68%	17.28%	19.25%
Non-Managers	84.54%	81.68%	80.32%	82.72%	80.75%

Inclusion of data from the BFA business unit from 2018-2019.

### Breakdown of work-related accidents, frequency rate, severity rate and occupational diseases (OD) in 2021-2022 (all contract types)

	France	Europe excl. France	Non-Europe	Total
Women - Frequency rate	10.83	3.66	4.61	6.29
Men - Frequency rate	13.89	3.07	2.14	5.56
<b>Frequency rate</b>	<b>12.65</b>	<b>3.31</b>	<b>3.08</b>	<b>5.85</b>
Women - Number of work-related accidents with lost time	32	6	25	63
Men - Number of work-related accidents with lost time	60	7	19	86
<b>Number of work-related accidents with lost time</b>	<b>92</b>	<b>13</b>	<b>44</b>	<b>149</b>
Women - Severity rate	1.01	0.17	0.09	0.38
Men - Severity rate	0.97	0.07	0.06	0.32
<b>Severity rate</b>	<b>0.99</b>	<b>0.11</b>	<b>0.07</b>	<b>0.34</b>
Women - Number of lost days due to work-related accidents	2,988	275	495	3,758
Men - Number of lost days due to work-related accidents	4,185	153	533	4,871
<b>Lost days due to work-related accidents</b>	<b>7,173</b>	<b>428</b>	<b>1,028</b>	<b>8,629</b>

	France	Europe excl. France	Non-Europe	Total
Women - Occupational disease (OD) severity rate	1.82	N/A	N/A	1.82
Men - Occupational disease severity rate	0.69	N/A	N/A	0.69
Occupational disease severity rate	1.15	N/A	N/A	1.15
Women - Number of days lost OD	5,371	N/A	N/A	5,371
Men - Number of days lost OD	2,968	N/A	N/A	2,968
Number of lost working days OD	8,339	N/A	N/A	8,339
<b>Work-related accidents (all contract types)</b>				
<b>Frequency of work-related accidents</b>	<b>12.65</b>	<b>3.31</b>	<b>3.08</b>	<b>5.85</b>
Work-related accident severity rate	0.99	0.11	0.07	0.34
Severity rate of occupational diseases for France	0.96	N/A	N/A	0.96

N/A: Data not available.

### Change in the number of safety training hours at June 30

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Number of safety training hours	30,570	47,915	61,352	60,679	79,721

Inclusion of data from the BFA business unit from 2018-2019.

### Change in safety training expenditure compared to total training expenditure

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Safety expenditure	18%	18%	20%	21%	20%

Inclusion of data from the BFA business unit from 2018-2019.

### Remuneration and development (All contract types)

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>Staff affected by industrial restructuring plans who have received outplacement support</b>					
	17	59	11	27	0
Number of hours worked	17,368,538	24,970,070	25,016,231	25,212,753	25,475,988
<b>Absenteeism rate</b>	4.38%	4.61%	4.92%	4.30%	4.79%
<b>Amount of compensation</b> (permanent, non-permanent and seasonal employees)	€288,609,131	€409,745,598	€432,391,851	€428,187,737	€436,031,705
<b>Percentage of employees receiving regular performance and career development reviews</b>					
	72.14%	54.93%	80.08%	78.35%	74.58%
<b>Breakdown by gender of employees receiving regular performance and career development reviews</b>					
Women	72.86%	54.59%	78.75%	76.71%	76.91%
Men	71.68%	55.16%	80.99%	79.43%	73.06%
<b>Breakdown by status of employees receiving regular performance and career development reviews</b>					
Managers	77.14%	80.79%	88.85%	94.34%	88.47%
Non-Managers	71.19%	51.19%	78.57%	75.74%	72.14%

Inclusion of data from the BFA business unit from 2018-2019.

### Breakdown of absenteeism rate and hours worked in 2021-2022 (All contract types)

	France	Europe excl. France	Non-Europe	Total
Women - Absenteeism rate	6.38%	6.25%	4.81%	5.55%
Men - Absenteeism rate	5.17%	4.78%	3.59%	4.26%
<b>Absenteeism rate</b>	<b>5.67%</b>	<b>5.41%</b>	<b>4.08%</b>	<b>4.79%</b>
Women - Hours worked	2,953,540	1,639,467	5,421,477	10,014,484
Men - Hours worked	4,320,086	2,282,880	8,858,537	15,461,504
<b>Hours worked</b>	<b>7,273,627</b>	<b>3,922,347</b>	<b>14,280,014</b>	<b>25,475,988</b>



## 2.9 Appendices

### 2.9.1 Organizational structure of the Bonduelle Group

#### Operational organization\*

	<b>BONDUELLE EUROPE LONG LIFE (BELL)</b> Canned and frozen	<b>BONDUELLE FRESH EUROPE (BFE)</b> Fresh	<b>BONDUELLE FRESH AMERICAS (BFA)</b> Fresh	<b>BONDUELLE EURASIA MARKETS (BEAM)</b> Canned and frozen	<b>BONDUELLE AMERICAS LONG LIFE (BALL)</b> Canned and frozen
<b>AGRICULTURAL OWN-PRODUCTION FACILITIES</b>	<b>France</b> <ul style="list-style-type: none"> <li>• L'Île-Bouchard</li> <li>• Longué-Jumelles (La Tourte)</li> <li>• Loudun</li> <li>• Montoire</li> </ul>	<b>Spain</b> <ul style="list-style-type: none"> <li>• Torre-Pacheco</li> </ul>		<b>Russia</b> <ul style="list-style-type: none"> <li>• Novotitarovskaya</li> <li>• Timashevsk</li> </ul>	
<b>INDUSTRIAL PRODUCTION FACILITIES</b>	<b>France</b> <ul style="list-style-type: none"> <li>• Bordères</li> <li>• Doué-la-Fontaine</li> <li>• Estrées-Mons conserve</li> <li>• Estrées-Mons surgelé</li> <li>• Labenne</li> <li>• Renescure</li> <li>• Vaulx-Vraucourt</li> </ul> <b>Hungary</b> <ul style="list-style-type: none"> <li>• Békéscsaba</li> <li>• Nagykőrös</li> <li>• Nyiregyhaza</li> </ul> <b>Poland</b> <ul style="list-style-type: none"> <li>• Gniewkowo</li> <li>• Ruchoćice</li> </ul> <b>Portugal</b> <ul style="list-style-type: none"> <li>• Santarém</li> </ul>	<b>Germany</b> <ul style="list-style-type: none"> <li>• Reutlingen</li> <li>• Straelen</li> </ul> <b>France</b> <ul style="list-style-type: none"> <li>• Genas</li> <li>• Rosporden</li> <li>• Saint-Mihiel</li> <li>• St-Benoist-sur-Vanne</li> </ul> <b>Italy</b> <ul style="list-style-type: none"> <li>• Battipaglia <sup>(1)</sup></li> <li>• San Paolo d'Argon <sup>(1)</sup></li> </ul>	<b>United States</b> <ul style="list-style-type: none"> <li>• Florence</li> <li>• Irwindale</li> <li>• Jackson</li> <li>• Swedesboro</li> </ul>	<b>Russia</b> <ul style="list-style-type: none"> <li>• Novotitarovskaya</li> <li>• Shebekino</li> <li>• Timashevsk</li> </ul>	<b>Canada</b> <ul style="list-style-type: none"> <li>• Bedford</li> <li>• Ingersoll</li> <li>• Lethbridge</li> <li>• Saint-Césaire</li> <li>• Saint-Denis</li> <li>• Sainte-Martine</li> <li>• Strathroy</li> <li>• Tecumseh</li> </ul> <b>United States</b> <ul style="list-style-type: none"> <li>• Bergen</li> <li>• Brockport</li> <li>• Fairwater</li> <li>• Lebanon</li> <li>• Oakfield</li> </ul>
<b>LOGISTICS PLATFORMS</b>	<b>Belgium</b> <ul style="list-style-type: none"> <li>• Kortemark</li> </ul> <b>France</b> <ul style="list-style-type: none"> <li>• Flaucourt</li> <li>• Longué-Jumelles</li> <li>• Montreuil-Bellay</li> <li>• Rosières</li> </ul>				



\* Two sites are managed directly by the Group: the Herm site in France and Cristalina in Brazil.  
 (1) In partnership with OP OASI.



## 2.9.2 List of GRI STANDARDS used to prepare the report

This document refers to the following GRI standards:

- GRI 101: Foundation 2016
- GRI 102: General Disclosures 2016
  - 102-1: Name of the organization
  - 102-2: Activities, brands, products, and services
  - 102-3: Location of headquarters
  - 102-4: Location of operations
  - 102-5: Ownership and legal form
  - 102-6: Markets served
  - 102-7: Scale of the organization
  - 102-8: Information on employees and other workers
  - 102-9: Supply chain
  - 102-10: Significant changes to the organization and its supply chain
  - 102-11: Precautionary Principle or approach
  - 102-12: External initiatives
  - 102-13: Membership of associations
- Strategy
  - 102-14: Statement from senior decision-maker
- Ethics
  - 102-16: Values, principles, standards and norms of behavior
- Governance
  - 102-18: Governance structure
- Stakeholder engagement
  - 102-40: List of stakeholder groups
  - 102-41: Collective bargaining agreements
  - 102-42: Identifying and selecting stakeholders
  - 102-43: Approach to stakeholder engagement
  - 102-44: Key topics and concerns raised
- Scope of the report
  - 102-45: Entities included in the consolidated financial statements
  - 102-46: Defining report content and topic boundaries of the challenge
  - 102-47: List of material topics
  - 102-48: Restatements of information
  - 102-49: Changes in reporting
  - 102-50: Reporting period
  - 102-51: Date of most recent report
  - 102-52: Reporting cycle
  - 102-53: Contact point for questions regarding the report
  - 102-55: GRI content index
  - 102-56: External assurance
- GRI 103: Management approach 2016
  - 103-1: Explanation of the material topic and its Boundary
  - 103-2: The management approach and its components
  - 103-3: Evaluation of the management approach
- GRI 205: Anti-corruption 2016
  - 205-2: Communication and training on anti-corruption policies and procedures
- GRI 301: Materials 2016, 102-14
  - 301-2: Recycled input materials used, 102-14
- GRI 302: Energy 2016
  - 302-1: Energy consumption within the organization
  - 302-4: Reduction of energy consumption
- GRI 303: Water 2016
  - 303-1: Water withdrawal by source
- GRI 305: Emissions 2016
  - 305-1: Direct (Scope 1) GHG emissions
  - 305-2: Indirect (Scope 2) GHG emissions
- GRI 306: Effluents and Waste 2016
  - 306-1: Water discharge by quality and destination
  - 306-2: Waste by type and disposal method
- GRI 307: Environmental Compliance 2016
  - 307-1: Non-compliance with environmental laws and regulations
- GRI 308: Supplier Environmental Assessment 2016
  - 308-1: New suppliers that were screened using environmental criteria
- GRI 401: Employment 2016
  - 401-1: New employee hires and employee turnover
- GRI 403: Occupational Health and Safety 2016
  - 403-2: Types of injury and rates of injury, occupational diseases, lost days and absenteeism, and number of work-related fatalities
  - 403-4: Health and safety topics covered in formal agreements with trade unions

### Appendices

- GRI 404: Training and Education 2016
  - 404-1: Average hours of training per year per employee
  - 404-3: Percentage of employees receiving regular performance and career development reviews
- GRI 405: Diversity and Equal Opportunity 2016
  - 405-1: Diversity of governance bodies and employees
- GRI 407: Freedom of Association and Collective Bargaining 2016
  - 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk
- GRI 408: Child Labor 2016
  - 408-1: Operations and suppliers at significant risk for incidents of child labor
- GRI 409: Forced or Compulsory Labor 2016
  - 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor
- GRI 412: Human Rights Assessment 2016
  - 412-3: Significant investment agreements and contracts including human rights clauses or that underwent human rights screening human rights
- GRI 413: Local Communities 2016
  - 413-1: Activities involving the local community, evaluation of impacts and development programs
- GRI 416: Customer Health and Safety 2016
  - 416-1: Assessment of the health and safety impacts of product and service categories
- GRI 417: Marketing and Labeling 2016
  - 417-1: Requirements for product and service information and labeling
- GRI 419: Socioeconomic Compliance 2016
  - 419-1: Non-compliance with laws and regulations in the social and economic area

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Team creatif group

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