

2023 - 2024  
**Corporate social  
responsibility  
report**

Extract from the universal registration document

### ***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 and 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.



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# Integrated report

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FOR MORE INFORMATION,  
PLEASE VISIT: [BONDUELLE.COM](https://www.bonduelle.com)

Profile: a family-owned group, a pioneer in plant-rich food

## 1.1 Profile: a family-owned group, a pioneer in plant-rich food

### 1.1.1 *La nature, notre futur*

The Bonduelle Group is a French family business that has been innovating for seven generations. Consumers enjoy its products in nearly 100 countries, marketed under four trusted brands: Bonduelle®, Cassegrain®, Globus® and Ready Pac Bistro®.

Bonduelle partners with 2,087 growers to offer tasty plant-rich food, with vegetables and pulses harvested at the peak of their flavor and nutrition, then preserved using traditional methods as fresh, canned and frozen produce.

With 10,409 employees committed to making accessible and delicious food, the Company generated sales of 2,372 million euros. Its mission is to inspire the transition toward a plant-rich diet and it is aiming for international B Corp certification for all its operations by 2025.

Our four flagship brands are:



### 1.1.2 Evolving while remaining true to its roots

- A family-owned group, a pioneer in plant-rich food, founded in 1853
- A very modern mission with strong impact: Inspire the transition toward a plant-rich diet to contribute to people's well-being and planet health
- Iconic, innovative brands
- Strong links with agricultural production and a solid agro-industrial expertise
- Multi-local presence:
  - 32 agro-industrial facilities in Europe;
  - 6 agro-industrial facilities in Eurasia and Mercosur;
  - 4 agro-industrial facilities in the United States.





## 1.1.3 Financial and extra-financial indicators

	At 2023/06/30	At 2024/06/30
Sales (in millions of euros)	2,406	2,372
Evolution	9.2%	(1.4)%
Current operating income (in millions of euros)	66	75
Net income (in millions of euros)	15	(120)
REBITDA (in millions of euros) <sup>(1)</sup>	125	137
Leverage ratio <sup>(2)</sup>	2.84 x	3.56 x
Capital expenditure (in millions of euros) <sup>(3)</sup>	76	77
ROCCE <sup>(4)</sup>	5.2%	6.3%
<b>B! Pact<sup>(5)</sup></b>		
<b>Food</b>		
100% of our products evaluated Nutri-Score A or B by 2025	98.2%	98.7%
100% products free from controversial additives by 2030	82.2%	84.6%
> 15% of sales achieved through innovations	9.7%	12.6%
20% of sales achieved through plant-rich main dish meal solutions by 2030	19.3%	17.7%
<b>Planet</b>		
80% of growers engaged in regenerative agriculture by 2030	46.5%	58.4%
100% of cultivated area using pollinator protection plan by 2030	44.1%	69.5%
100% of our packaging designed to be recyclable or reusable by 2025	97.8%	98.1%
0 virgin fossil plastics used in packaging by 2030 (-100% vs. FY20 by volume)	(37.1)%	(44.5)%
-38% Scopes 1 and 2 greenhouse gas (GHG) emissions by 2035 (absolute)	(5.8)%	(13.8)%
-30% Scope 3 greenhouse gas (GHG) emissions by 2035 (intensity)	(0.9)%	0.7%
<b>People</b>		
>75% employee engagement rate (and above our external benchmark)	71%	70%
> 90% of growers contracts renewed every year	88.4%	88.1%
100% of permanent employees covered by life insurance	99.7%	99.7%
100% of our sites involved in local initiatives by 2025	71%	95.5%

(1) 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.

(2) Leverage ratio: net financial debt/REBITDA – excluding IFRS 16.

(3) See Section 5 “Consolidated financial statements”, Note 10.3 “Property, plant and equipment”.

(4) Current operating income before tax/Capital employed – excluding IFRS 16.

(5) Details of extra-financial indicators are provided in Section 2.7.2. “Methods for calculating key B! Pact indicators”.

Message from Xavier Unkovic, Chief Executive Officer of the Bonduelle Group: the beginning of a sustainable transformation

## 1.2 Message from Xavier Unkovic, Chief Executive Officer of the Bonduelle Group: the beginning of a sustainable transformation

Transformation is at the heart of our business model, which has reinvented itself according to the challenges it has faced for more than 170 years. Driven by powerful fundamentals – the strong commitment of our teams, healthy and tasty products supported by flagship brands, and our positive impact mission – Bonduelle's metamorphosis is taking on a new dimension. We operate in a global environment marked by economic and geopolitical uncertainties, tensions over consumption and erosion of purchasing power. In the face of these challenges, we have kept our commitments and confirmed our determination to operate a sustainable business model. With targeted innovations and relevant marketing, our brands are making progress. We also took the decisive step of certifying 80% of our operations as B Corp, thereby consolidating our ambition to become a better company for the world every day. On the financial front, we generated sales of 2,372 million euros, up 2.7% on a like-for-like basis<sup>(1)</sup>. Europe, which accounts for almost two-thirds of our business, saw solid growth despite a slowdown at the end of the year. Outside Europe, our results were mixed, with significant successes in Eurasia, although North America continues to present challenges. Thanks to internal productivity and cost control initiatives, we exceeded our target to increase our current operating profitability to 75 million euros. We ended 2023-2024 on a sound footing, enabling us to build for the future.

The year 2024-2025 will be a crucial transition period, where we will pursue a transformation strategy based on five pillars:

- strengthening operational excellence to spread a performance culture throughout the Company;
- developing and leveraging the power of brands to bring healthy and tasty food to the table;
- strengthening our presence in the United States, the world's leading food market, with our iconic Bonduelle brand, in the traditional bowls segment and with a broader range of products;
- simplifying our operations and organization for greater efficiency;
- and lastly, being better for people and the planet every day, by pursuing our B Corp ambition and offering good products for everyone.

This transition year is the prelude to a rebound and acceleration in our performance for the entire Company and its stakeholders. Over the next three years, our roadmap is clear and we have already launched numerous initiatives intended to reveal our growth potential. More than ever, our mission is very modern: inspire the transition toward a plant-rich diet to contribute to people's well-being and planet health. With a clear vision for 2027, we are determined to develop the full potential of this incredible 7-generation family business, a pioneer in plant-rich products, so that it can deliver performance, Brand appeal and positive impact for the world, through healthy, tasty and innovative products that embody and support its transformation.



From left to right, from the top, members of the Global Executive Leadership Team<sup>(2)</sup>: **Xavier Unkovic**, Chief Executive Officer of the Bonduelle Group; **Bobby Chacko**, Chief Executive Officer of Bonduelle Fresh Americas; **Patrick Lesueur**, Bonduelle Prospective & Development Officer; **Marine Henin**, Chief Human Resources Officer; **Cyrille Auguste**, Chief Executive Officer of Bonduelle Europe Long Life; **Céline Barral**, Chief Strategy, Brands and Impact Officer; **Ekaterina Eliseeva**, Chief Executive Officer of Bonduelle EurAsia Export Mercosur; **Grégory Sanson**, Chief Finance Officer.

(1) Like-for-like basis: at constant exchange rates and scope of consolidation.

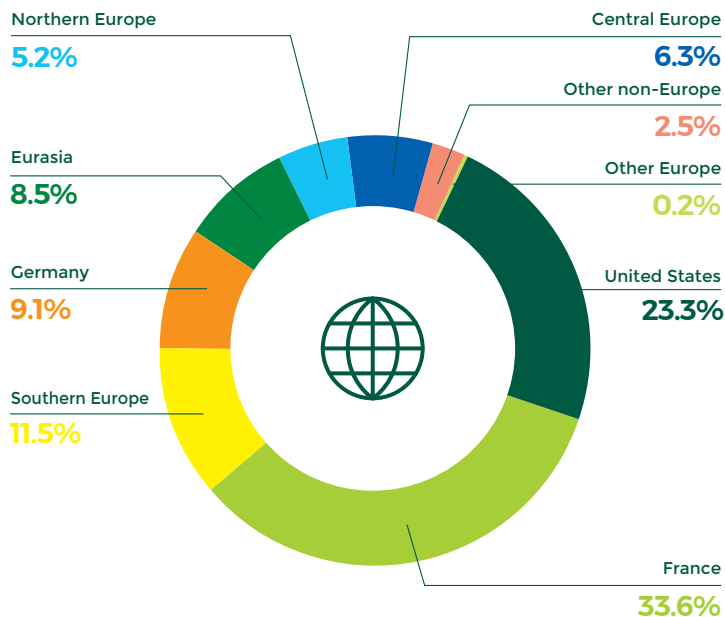
(2) The group's executive body, known as the "Executive Committee" or "Comex", has been renamed the "Global Executive Leadership Team" or "GELT" since January 2024.



## 1.3 The year 2023-2024 in figures

### 1.3.1 Breakdown of sales

#### By geographic zone



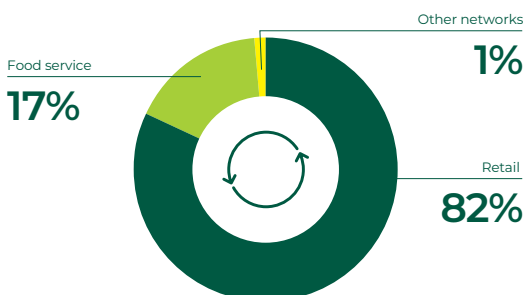
#### By Europe Zone and Non-Europe Zone



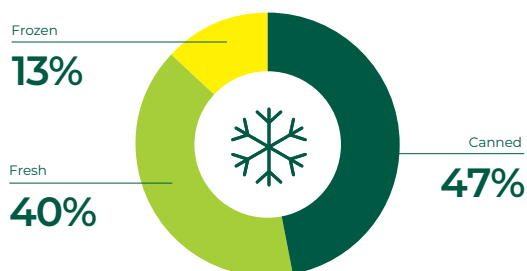
#### By brand



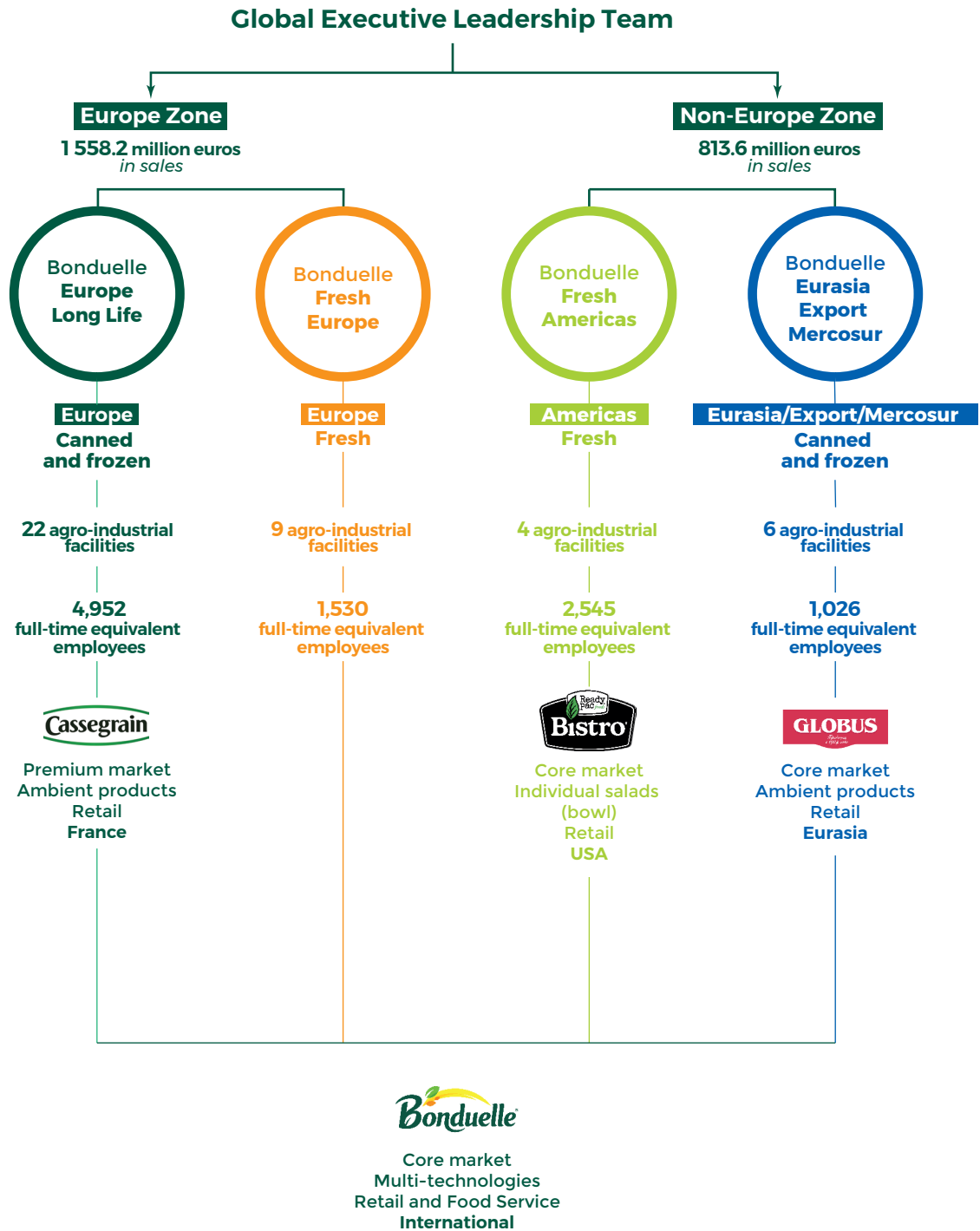
#### By distribution channel



#### By segment



## 1.3.2 Key figures of the business units



The wild and farmed mushroom site in Herm (France) is managed directly by the group.



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



### 1.4.1 The mission at the heart of the strategy

#### Vision: Plant-rich food is the foundation for both a protected 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-rich food is the solution:** the risks listed above demonstrate the need to make plant-rich 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 the planet.

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

Our mission is inseparable from our economic objectives, because without economic sustainability, there is no positive impact, and conversely, there is no financial success without a contribution to sustainability issues. This is a twofold requirement, which we know will create value for our entire ecosystem.

#### 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** (our collective attitudes and principles) that enables them to be implemented. A major transformation program is supporting the implementation of this corporate project: the path to B Corp certification.

#### Our three-year strategic priorities:

- **Strengthening** operational excellence to spread a performance culture throughout the Company;
- **Developing and leveraging** the power of brands to bring healthy and tasty food to the table;
- **Succeeding** in our key geographies;
- **Simplifying** our operations and organization for greater efficiency;
- **Being better every day** for people and the planet, by pursuing our B Corp ambition.

## 1.4.2 Value creation model for stakeholders and the planet

For seven generations, our family Shareholders have been committed to building a resilient, long-term business model that has a positive impact on all our stakeholders. Having embarked on the path to B Corp certification six years ago, we aspire to obtain this recognition, thereby guaranteeing an external assessment of our progress and our efforts to maximize the value created and shared.

### RESOURCES

#### Food

Four iconic brands: Bonduelle, Cassegrain, Globus, Ready Pac Bistro.

#### Planet

Climate, water and soil covering **69,035** hectares cultivated around the world.

#### People

##### Employees

**10,409** full-time equivalent employees.

##### Farmers

**224** agronomy employees work closely with our **2,087** farming partners.

##### Local communities 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.

#### Sustainable growth

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

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

**42** agro-industrial facilities.

#### Efficiency and profitability

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

**INSPIRE,  
our  
company-  
wide  
program**

## Mission

Inspire the transition toward a plant-rich diet to contribute to people's well-being and planet health.

POURQUOI

WHY

Our strategic priorities within three years

Leading attitudes  
HOW

In each of us

Collective principles

For all teams

WHO ARE WE

## Values

Trust · Integrity · Simplicity · Fairness  
People-minded · Openness · Excellence

## VALUE CREATED AND SHARED

### Food

**98.7%** of products are evaluated Nutri-Score A or B.  
**17.7%** of sales are generated from complete plant-rich meal solutions.

### Planet

**69.5%** of cultivated areas have a pollinator protection plan.  
**98.1%** of our packaging designed to be recyclable or reusable.  
**44.5%** reduction in virgin fossil plastics used in our packaging, compared to 2020.  
**13.8%** reduction in Scopes 1 and 2 GHG emissions (absolute vs. 2020).  
**+0.7%** in Scope 3 GHG emissions (intensity vs. 2020)

### People

#### Employees

**70%** employee engagement rate.  
**99.7%** of permanent employees are covered by life insurance.

#### Farmers

**88.1%** of growers' contracts were renewed.

#### Local communities and society at large.

Seasonal jobs in our regions.  
**95.5%** of sites are involved in local initiatives.

### Sustainable growth

**12.6%** of sales are generated by innovations.  
**77** million euros dedicated to capital expenditure.

### Efficiency and profitability

**2,372** million euros in sales.  
**-120** million euros in net income.  
**6.3%** ROCCE (excluding IFRS 16).



## 1.5 Challenges and materiality to guide the Company's transformation

Thanks to its international scope, the Bonduelle Group is deeply rooted in a dynamic ecosystem. It maintains an ongoing dialogue with its stakeholders in order to understand and integrate their expectations into its strategic orientations, operations and commitments. As part of this dialogue, Bonduelle conducted a major materiality analysis in 2022-2023. More than 570 people (customers, partners, representatives of non-governmental organizations [NGOs], etc.) in France and abroad took part. They assessed the group's impacts on society and the environment, as well as the impacts of societal and environmental challenges on Bonduelle.

An invaluable tool for refining the group's approach and its knowledge of its markets, the materiality analysis anchors Bonduelle in a more global framework, in tune with the world's transformations. The following sub-sections present the Bonduelle Group's main material challenges. They are introduced by the United Nations Sustainable Development Goals, represented as pictograms. Bonduelle's positive impact approach directly reflects six SDGs: No. 2, No. 3, No. 8, No. 12, No. 13, and No. 15. For more details on the methodology, results and actions implemented by the group, see Section 2.1.3.2.2 "Materiality of risks and challenges".

### 1.5.1 Environmental challenges

#### The context



24 billion tons of fertile soil are lost each year<sup>(1)</sup>.



Food is responsible for nearly one-third of global greenhouse gas emissions<sup>(2)</sup>.

#### Our material challenges and assets

##### Regenerative agriculture



Accelerating the agroecological transition is essential to meet environmental challenges. The Bonduelle Group works with farming partners to promote and develop regenerative agriculture. It is a progressive approach that enables sustainable production while maintaining the balance of ecosystems and promoting the regeneration of common goods such as soil, water and biodiversity. The target is to have 80% of Bonduelle's farming partners engaged in regenerative agriculture by 2030. In 2023-2024, 58.4% are already committed to this. The World Economic Forum estimates that the use of environmentally-friendly farming methods, such as regenerative agriculture, could reduce greenhouse gas emissions by 6% a year between now and 2030<sup>(3)</sup>.

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

(2) Source: [https://www.wwf.fr/sites/default/files/doc-2020-10/20201009\\_Rapport\\_Bending-the-Curve\\_Full-Report\\_WWF.pdf](https://www.wwf.fr/sites/default/files/doc-2020-10/20201009_Rapport_Bending-the-Curve_Full-Report_WWF.pdf)

(3) Source: <https://www.weforum.org/agenda/2022/10/what-is-regenerative-agriculture/>



## The Bonduelle Farm Academy

The Bonduelle Farm Academy, launched in November 2023, is an innovative and committed response to the major challenge posed by the lack of training in regenerative agriculture. Designed for its agronomists and farming partners, this training course, co-developed with Icosystème, stands out for its hybrid approach: online and in the field. In 2023-2024, 32 agronomic experts started the training program.



## Climate change adaptation

Climate change has consequences on agricultural production. Companies in the sector must adapt to it by trying to mitigate its effects, in order to maintain their ability to produce healthy food that is accessible to as many people as possible. For Bonduelle, this means assessing and strengthening its resilience to the impacts and risks associated with climate change throughout the value chain and contributing to the ability of societies and economies to resist it. Bonduelle conducted an analysis to identify the effects of climate change on the group's main activities. Adaptation measures have already been implemented as part of its Agro roadmap: development of regenerative agriculture, adaptation of cultivated varieties and species.

## Climate change mitigation

It is also essential to limit the scale of climate change. Bonduelle aims to reduce greenhouse gas (GHG) emissions throughout its operations and value chain. The group has thus initiated a climate strategy to contribute to carbon neutrality by 2050 and is working towards its intermediate targets by 2035 validated by the SBTi<sup>(1)</sup>. Scopes 1 & 2 greenhouse gas emissions are down 13.8%, well on track with the SBTi trajectory.

## Energy consumption and renewable energies

Reducing energy use and intensity, improving energy efficiency and increasing the use of renewable energies across operations and the supply chain are key drivers to reduce GHGs. Bonduelle is involving all of its facilities in this effort, and its production facilities in particular, by investing in less energy-intensive equipment. The group also promotes the use of "green" energy

through the operation of its own renewable energy facilities or long-term direct purchase contracts for low-carbon energy. In 2023-2024, alternative energies represented 26% of Bonduelle's energy mix. In May 2024, Bonduelle inaugurated a biomass boiler room at its historic Renescure site. Fueled 60% by waste from the forestry industry, this project will avoid the emission of 6,000 tons of CO<sub>2</sub> per year from 2024-2025.

## Preservation of water resources

The preservation of water resources is a growing challenge. For Bonduelle, this means reducing water consumption in agricultural and industrial processes and avoiding the discharge of polluted water, for example, by reducing the use of synthetic fertilizers and pesticides. The group has chosen an approach by business unit: each sets its reduction target and its roadmap with regard to the overall target for the industrial scope (-30% by 2035).

## Circular economy and packaging

Saving resources must be considered over the entire life cycle of products. Bonduelle's goal is to reduce product packaging to a minimum (paper or plastic), increase the recycled content and recyclability of packaging (use of sustainable biodegradable/bio-sourced, recyclable packaging) while exploring circular business models. The group is working to optimize its packaging by limiting the use of virgin fossil plastics and aiming to eliminate them by 2030. The group ensures that recycling channels exist in countries prior to introducing products with a new packaging material. In 2023-2024, 98.1% of Bonduelle Group-branded product packaging was designed to be recyclable or reusable.

(1) The SBTi (Science Based Targets initiative) is a partnership between the 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 for emissions reduction and net zero objectives, based on climate science.

## 1.5.2 Food challenges

### The context



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



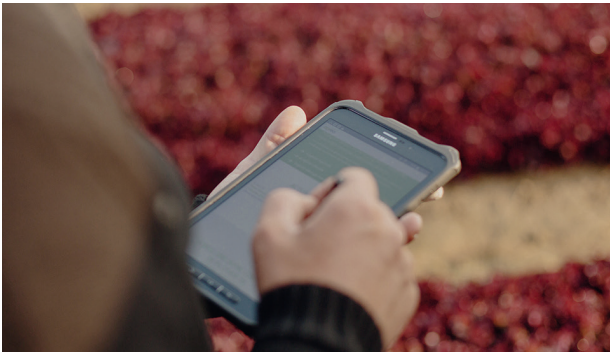
With 9 billion people in 2050, nearly three planets would be necessary to maintain current lifestyles.



More than five million children die every year before their fifth birthday.

### Our material challenges and assets

#### Product safety/quality



Offering safe and high-quality products that prevent health risks related to use, consumption, handling, preparation and storage throughout the value chain is a priority for Bonduelle. Bonduelle ensures its products are quality-controlled and traceable. These practices enable a quick response whenever a quality issue is detected. In total, dozens of controls are carried out, from harvest to storage. 100% of Bonduelle production sites have at least one type of certification ensuring product quality.

#### Access and affordability of food

The world's population is growing and, at the same time, natural resources and arable land are suffering from the effects of biodiversity loss and climate change. Tensions may thus appear on agrifood production and markets. Bonduelle's goal is to contribute to available and affordable access to sufficient, safe and nutritious food.

#### Offer healthy, plant-rich products with nutritional benefits

According to the United Nations Environment Program, the flexitarian regime, if adopted worldwide, would be able to feed 10 billion people and save 11 million lives every year<sup>(1)</sup>. It also meets consumer demand for concrete and inspiring solutions to eat "more responsibly and healthier". For Bonduelle, the goal is to develop increasingly healthy and accessible plant-rich solutions. The group has thus strengthened its innovation approach and revisited the target composition of its plant-rich meal recipes. In 2023-2024, 17.7% of sales were generated from plant-rich main dish solutions.

#### Offering environmentally-friendly products

In addition to its health benefits, the flexitarian plate is also popular because it helps preserve the planet<sup>(2)</sup>, particularly if the way it is produced reduces its environmental impact. The goal for Bonduelle is to focus its product portfolio on environmentally-friendly products. Current annual global food emissions would fall by 17% if the global flexitarian diet were adopted worldwide, mainly by sharply reducing red meat in favor of pulses and nuts as the main sources of protein<sup>(3)</sup>. Bonduelle is actively involved in reintroducing supply chains for pulses, cultivated using regenerative agriculture, in Europe.

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

(2) Source: <https://sdgs.un.org/partnerships/flexitarianism-flexible-or-part-time-vegetarianism#description>

(3) Source: [https://www.nature.com/articles/s41558-024-02084-1?\\_x\\_tr\\_sl&\\_x\\_tr\\_tl&\\_x\\_tr\\_hl](https://www.nature.com/articles/s41558-024-02084-1?_x_tr_sl&_x_tr_tl&_x_tr_hl)



## Renewed ranges, in line with consumer expectations

Eating behaviors are undergoing a transformation towards more plant-rich food. In 2023, 68% of consumers already had a flexitarian diet (consciously or unconsciously)<sup>(1)</sup>. In Europe, 52% of consumers say they have reduced or stopped eating meat<sup>(2)</sup>, while in the United States, 43% of consumers say they want to replace animal proteins with plant-based proteins<sup>(3)</sup>. Nearly one in five consumers (23%) worldwide say they try to limit their meat consumption<sup>(4)</sup>. While the trends are global, local specificities remain. For Bonduelle, it is a question of meeting the needs and diets of local consumers by diversifying the product portfolio according to geography, culture, values and other trends. Since 2021, the group has been deepening its understanding of the

expectations of flexitarian consumers in order to better support the transition to plant-rich food and make it accessible to as many people as possible. Its innovative strength is a major asset for meeting diversified demands and conquering new areas of development. In 2023-2024, 12.6% of branded sales were generated by innovations.



*The Croustis range, sold in France in the frozen food section, offers tasty recipes with no coloring or preservatives, designed to complement any occasion when people get together, from everyday meals to aperitifs.*

## 1.5.3 Human challenges

### The context



The activity of companies must generate a positive impact on society, the economy, health and the environment.

Investors are increasingly taking environmental, social and governance (ESG) criteria into account in their decision-making. Integrating ESG information into company operations and decisions can add value in terms of better management and financial performance<sup>(5)</sup>.

### Our material challenges and assets

#### Governance and business model driven by a purpose

A paradigm shift towards inclusive capitalism is taking place across society. Stakeholders such as investors, employees and local communities want more inclusive governance and decision-making processes, in order to positively influence corporate choices. Bonduelle has been integrating the quest

for a positive impact on society and the environment into its governance, business model and commercial strategy for several decades. The international B Corp certification, initiated in 2018, assesses and confirms its progress. In 2023-2024, a major milestone was achieved with 80% of Bonduelle Group's operations certified. The group's objective is to be fully B Corp-certified by 2025. A survey conducted in 2023 showed that 69% of Europeans who knew about B Corp say that it has a positive impact on their purchasing decisions, whether they actively seek them out or use them to choose a product or service<sup>(6)</sup>.



#### Relations with growers

Bonduelle is aware that growers are key players in its value creation. Thus, the group is committed to building and strengthening stable and lasting partnerships. Farming partners are remunerated through collectively negotiated contracts for which the rates are set in advance. The rates do not fluctuate during the harvest period according to world prices. In addition to the financial dimension, Bonduelle supports them in their agricultural practices and innovates with them to promote regenerative agriculture. In 2023-2024, 88.1% of Bonduelle's farming partners renewed their contract.

(1) Source: IPSOS FOR BONDUELLE - Sept 2023 - 8 countries: GER, NL, FRA, UK, US, IT, PL, RU.

(2) Source: [https://www.ipsos.com/sites/default/files/ct/news/documents/2023-04/BNPP\\_Just%20Transition\\_Global%20Report\\_EN.pdf](https://www.ipsos.com/sites/default/files/ct/news/documents/2023-04/BNPP_Just%20Transition_Global%20Report_EN.pdf)

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

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

(5) Source: Journal of Sustainable Finance & Investment 2022 - [https://www.researchgate.net/publication/362810154\\_Does\\_sustainability\\_generate\\_better\\_financial\\_performance\\_review\\_meta-analysis\\_and\\_propositions](https://www.researchgate.net/publication/362810154_Does_sustainability_generate_better_financial_performance_review_meta-analysis_and_propositions)

(6) Source: [https://bcorporation.eu/blog\\_post/europeans-want-companies-to-behave-like-b-corps-insights-from-the-2023-brand-awareness-study/](https://bcorporation.eu/blog_post/europeans-want-companies-to-behave-like-b-corps-insights-from-the-2023-brand-awareness-study/)





# Corporate social responsibility

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## INTRODUCTORY COMMENTS ON THE AIMS OF THE SUSTAINABILITY REPORT

In a proactive approach to anticipate the European CSRD (Corporate Sustainability Reporting Directive), Bonduelle has undertaken a significant restructuring of its extra-financial report this year. We have chosen to move away from our traditional structure, built around our B! Pact CSR strategy (Food/Planet/People), and adopt the structure of the ESRS (European Sustainability Reporting Standards).

Although the obligation only applies to the group from the fiscal year 2024-2025, we wanted to begin this transition in order to better prepare for future regulatory requirements. For the fiscal year 2023-2024, we focused in particular on five priority ESRSs: ESRS 2, ESRS E1, E4, E5 and S1<sup>(1)</sup> reorganizing our sustainability information according to these new categories. Our objective was to provide as much information as possible on these selected topics, based on the contributions of our employees as well as the gap analysis carried out this year to assess our level of maturity with regard to the CSRD requirements. This anticipatory approach and restructuring will enable us to publish a sustainability report from next fiscal year that is fully compliant with the new European standards, while maintaining consistency with our B! Pact strategy.

## 2.1 General information

### 2.1.1 Reporting basis

#### 2.1.1.1 General basis for preparing the sustainability statement

This declaration was prepared in response to:

- Decree No. 2017-1265 of August 9, 2017, implementing Ordinance No. 2017-1180 of July 19, 2017 on the publication of extra-financial information by certain large companies and certain corporate groups;
- the requirements of Law No. 2017-399 of March 27, 2017 on the duty of care of parent companies and corporations;
- Regulation (EU) 2020/852 of the European Parliament and of the Council of the European Union of June 18, 2020 (known as the Taxonomy Regulation) establishing a framework to facilitate sustainable investment.

##### 2.1.1.1.1 Transition to the CSRD

Bonduelle will be subject to the European Corporate Sustainability Reporting Directive (CSRD) from the fiscal year 2024-2025. To anticipate the transition from the Extra-Financial Performance Statement (EFPS) to the sustainability report, the group chose, starting this year, to include some of the information required by the new directive. This chapter and the chapters on Climate, Biodiversity and Ecosystems, Circular Economy and

Company Workforce strive to comply with the requirements of the European Sustainability Reporting Standards or ESRS, without seeking strict compliance for this first fiscal year.

For this transition year, the group has chosen to retain certain specific features of its report, in the interests of readability and gradual progress towards the requirements of the standard.

#### 2.1.1.1.2 Context and targets of the CSR performance analysis

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 from 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 historically been drawn up by experts in association with their networks and approved by the operational teams. These indicators were combined with the Global Reporting Initiative (GRI) Standards

(1) General information, Climate change, Biodiversity and ecosystems, Use of resources and the circular economy, Company workforce.

requirements, 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. Since then, the list of indicators has been adapted and enriched by the successive requirements applicable to the Bonduelle Group, and will continue to be gradually enriched with regard, in particular, to the requirements of the CSRD.

Reporting has taken place every year since 2002-2003. This year the fiscal reporting period is from July 1, 2023 to June 30, 2024.

The indicators published present the results for the past year and the historical results, including those for the year 2021-2022 restated without the BALL business unit (following the opening up of the share capital of this business unit in 2021-2022) in order to monitor changes in indicators on a like-for-like basis.

The primary aim of the reporting is to enhance CSR management. The results are analyzed by all stakeholders involved in our CSR strategy in order to determine the targets 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.

The Extra-financial performance statement, Chapter 2 of the universal registration document, is prepared in accordance with Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code. Deloitte & Associés issues a reasoned opinion on this Statement in accordance with the provisions of Article R. 225-105 of the French Commercial Code.

Unless explicitly stated to the contrary, this report does not contain any modification or deletion of information provided in previous reports concerning material items.

### 2.1.1.1.3 Reporting scope

CSR reporting extends to all Bonduelle Group sites and business units (2.7.1 "Organizational structure of the Bonduelle Group"). The reporting scope is determined based on the scope of consolidation (5.5 "Notes to the consolidated financial statements", in Note 14 "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;
- 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. Exceptions are made in the field of Carbon, where the two OP OASI sites (Italy) are included, and in Agronomy, where it is logical to group units by area;
- logistic centers are excluded from the reporting scope, with the exception of Transport, Human Resources and Carbon;

- the registered 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.

### Monitoring changes in scope

- In 2023-2024:
  - the Florence site (United States) saw its activity change: it evolved from a production plant to a logistics platform. On the basis of the rules associated with the scope of consolidation (cessation and start of activity), the change in activity of the site was considered for this fiscal year 2023-2024. The site therefore continues to be integrated into HR, Transport, and Carbon data reports, as well as any other area related to its logistics platform activity;
  - the activity of Shebekino-Belgorod (Russia) was relocated over different sites:
    - the Kaluga site for packaging (integrated into the reporting),
    - sites with external services (excluded from the reporting).
- In 2022-2023, the BALL business unit was excluded from the reporting due to its partial disposal on June 30, 2022. The 2021-2022 figures presented in Chapter 2 have all been restated without BALL in order to allow the N/N-1 comparison at like-for-like scopes. The weight of this business unit in the main indicators is repeated for information in the following section.

### Specificities by area

#### Purchasing

The scope of 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 the group;
- indirect purchases: including energy, spare parts and services.

This scope varies by country:

- Europe: also including seeds;
- Italy: only packaging and indirect plant;
- Russia: only cardboard, packaging wrap, vegetables and ingredients;
- Portugal: only energy, indirect plant, packaging and ingredients;
- United States: does not include purchased processed fruit and vegetables.



### Agronomy

The reporting is carried out at production and segment area levels: France Nord-Picardie; France South-West; Africa; Italy; Fresh Europe; Hungary; Poland; Portugal; Russia; United States; Brazil; Mushroom segment (France and Poland).

Bonduelle uses agricultural data from the production harvests carried out during the calendar year preceding reporting. As Bonduelle's upstream agricultural activities are mainly located in the Northern hemisphere, 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 crop data, reporting periods are aligned with the main harvest periods of the previous year.

### Carbon

For the calculation of the group's carbon emissions, no scopes and sub-scopes from the GHG Protocol are excluded.

CO<sub>2</sub> emissions related to transport focus specifically on the transport of goods by road, rail and sea. They take into account fuel combustion, including overconsumption due to refrigerated transport, but do not take into account the manufacture and depreciation of vehicles as well as air transport, considered marginal.

### Packaging

The scope of calculation of the Packaging indicators does not include subcontracting for the total tonnages marketed (only Bonduelle's own agro-industrial activity is included).

For the "design to be recyclable" and "0 virgin fossil plastic" KPIs<sup>(1)</sup>, we do however include subcontracting in the calculation to reflect the reality of all products marketed under Bonduelle Group brands.

### Human resources

HR data are reported from N-1/07/01 to N/06/30, except in rare cases depending on the local specificities of each country: in France, monthly data for the sites are closed on the 22<sup>nd</sup> of each month, data after this date are included in the following period in order to have a reporting covering 365 days.

### Transport

The operational scope of transport reporting includes all transport operations of harvested vegetables from upstream agricultural activities and merchandise from our warehouses and client distribution sites.

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.

### 2.1.1.4 Procedure for collecting indicators

Section 2.6 of the independent third party<sup>(2)</sup> report lists the indicators selected for verification work.

### Management of CSR reporting

The Impact Reporting Manager in the group's CSR and Corporate Communication Department is responsible for overseeing reporting, in addition to the Managers of the areas concerned – Human Resources, Agronomy, Industry, 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 Nasdaq Metrio<sup>®</sup> 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 Nasdaq Metrio<sup>®</sup> and given assistance throughout the reporting process.

Human Resources reporting (using the QLIK HR database tool), Agronomy reporting (using the AgroOne tool and online forms) and calculations of CO<sub>2</sub> emissions from transport (using a service provider specialized in calculating carbon emissions for transport) are not calculated using the Nasdaq Metrio<sup>®</sup> reporting tool.

### Data checks and validation

Our process for collecting and validating extra-financial data is based on:

An automatic consistency check for all areas:

- an alert is generated if the difference to the previous year exceeds ±15%;
- possibility of modifying or confirming the value with justification.

(1) Key Performance Indicator.

(2) Independent third party.



Approval processes specific to each area:

- Environment: input by site Managers, validation by management controllers;
- Human Resources: validation by country, group consolidation and internal audits;
- Agronomy: validation by Agricultural Managers;
- Purchasing and Quality: validation by country Managers;
- Packaging: validation by Packaging/Agro-industry Managers;
- Transport: monthly verification, automatic extraction, calculation of CO<sub>2</sub> emissions by an external partner.

This structured approach ensures the reliability of the data presented in our EFPS.

### Consolidation of data at group level

Consolidation of indicators at the business unit and group level is based on data from the Nasdaq Metrio® tool, together with HR, Agronomy and Transport tools, by the group's Management Control team. A group consistency review is carried out by the CSR Department, the group-level domain officers and group Consolidation and group Management Department.

### 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 our information systems. This organization covers the group scope.

## 2.1.1.2 Information relating to special circumstances

### 2.1.1.2.1 Change in the preparation or presentation of sustainability information

In 2023-2024, the Bonduelle Group restructured the presentation of its sustainability report (Chapter 2 of the universal registration document) in order to anticipate the CSRD, as explained in Section 2.1.1.1 and the introductory comment in Chapter 2.

We also upgraded the Food pillar of our B! Pact, in particular the indicator entitled "Superior taste for top recipes and innovations". The reporting concerning measurement of the taste of our products has been eliminated in favor of the creation of an expert group providing recommendations and best practices to

the various business units. It has been recognized that practices are still too variable from one country to another to be able to report solid, reliable figures.

In addition, methodological changes were made as part of the continuous improvement of the calculation of our indicators.

### 2.1.1.2.2 Reporting changes in prior periods

#### Methodological and historical data updates

##### Calculation of GHG emissions

As part of the continuous improvement of our greenhouse gas emissions calculations, we have detailed certain emission factors (agronomy, mushrooms, consumers) so that they best reflect our activity:

- consumer emissions factor: transition from tonnes manufactured to tonnes sold by country of sale;
- agricultural emissions factor: increase from two to eight in the number of factors taken into account;
- Herm plant emissions factor (mushrooms): more precise emissions factors, based on the source of supply and the types of mushrooms purchased;
- addition of the methanation channel in the calculation of emissions from waste treatment.

As a result, we have reflected these updates on the historical results for years N-1 (2022-2023) and the baseline our reduction target (2019-2020). The updated results are in Section 2.2.1.7.

#### Calculation of the KPI % for growers engaged in regenerative agriculture

The percentage of growers engaged in regenerative agriculture corresponds to the proportion of growers who obtained at least 40 points during the assessment on this topic. The ability to calculate the impact of the use of pesticides (EIQ calculation)<sup>(1)</sup> according to phyto declarations) was incorporated this year. This change in methodology was reflected in the results of the 2022-2023 indicator.

#### Sludge declaration

In fiscal year 2022-2023, 42,702 tonnes of sludge were produced at the Estrées-Mons sites (25,659 tonnes for Estrées Conserve [Canned], and 17,943 tonnes for Estrées Surgelés [Frozen]). Only spread sludge had been declared.

(1) Environmental impact quotient (EIQ) is a formula created to provide producers with data regarding the environmental and health impacts of their pesticide options, so that they can make more informed decisions concerning their selection of pesticides.

## 2.1.2 Governance

### 2.1.2.1 The role of governance bodies

In accordance with its legal structure and organization, several governance and management bodies are involved, at different levels, and participate in:

- the development of Bonduelle's CSR strategy, including the B! Pact;
- its implementation; and
- the oversight of this implementation.

These bodies, their composition and roles are described in more detail in the corporate governance report (Section 3). They ensure, at their own level and according to their roles and responsibilities, that the Company's activities take into consideration social, societal, ethics, environmental and governance issues.

**The Supervisory Board**, the governance body of the group's holding company, Bonduelle SCA, ensures the permanent control of the management of the Company on behalf of the Limited Partners. In this respect, it ensures that extra-financial issues that are significant for the group are taken into account. The B! Pact strategy and its targets are therefore regularly presented to the Supervisory Board. The latter also ensures the transparency of the information transmitted under the EFPS. It proposes to the Shareholders' Meeting the appointment of the Statutory Auditors and/or independent third-party bodies in charge of the certification of sustainability information.

**The Audit Committee**, a committee of the Supervisory Board, is notably responsible for monitoring the extra-financial reporting process by making recommendations to the Supervisory Board to ensure its integrity. It also issues recommendations concerning the appointment of Statutory Auditors and/or independent third-party bodies in charge of the certification of sustainability information.

**The Board of Directors**, within the operational holding company, Bonduelle SA, is responsible for defining the Company's strategy, including the CSR strategy.

**The Remuneration Committee**, a committee of the Bonduelle SA Board of Directors, makes proposals to the Board of Directors concerning the remuneration of the group's management bodies, employee members of the Bonduelle family and LTI plans<sup>(1)</sup>. In its proposals, the inclusion of extra-financial criteria in variable compensation is taken into account.

**The CSR Committee**: the Bonduelle Group had an Ethics Committee for several years. In August 2023, the Bonduelle Group decided to create a CSR Committee to replace the Ethics Committee. In February 2024, the CSR Committee was officially created. A committee of the Bonduelle SA Board of Directors, it has four members, including two members of the Bonduelle SA Board of Directors, one member of the Bonduelle SCA Supervisory Board and one group employee. Its main mission is to help make decisions on CSR strategy and business ethics, monitor their implementation and the achievement of the targets set.

This is reflected in:

- its participation in the definition and priorities of the group's CSR strategy, while ensuring that it creates value for the Bonduelle business model and for all stakeholders;
- review and control of the operational implementation of the specific policies constituting the CSR strategy;
- review of reporting and extra-financial control systems;
- ensuring the proper understanding and implementation of the CSR roadmap by employees and their commitments in this area;
- liaison between the various governance bodies, in particular the Board of Directors, the Audit Committee and the Supervisory Board.

(1) Long Term Incentive.

## 2.1.2.2 Integration of sustainability results into incentive schemes

The compensation components of the Corporate Officers of the holding company, Bonduelle SCA, are presented in Chapter 3.

## 2.1.2.3 Due diligence statement

Elements of due diligence	Related paragraphs
Integrating due diligence into governance, strategy and the business model	<b>2.4.2 Ethics and vigilance</b>
Collaborating with relevant stakeholders at all stages of due diligence	<b>2.4.2 Ethics and vigilance</b> <b>2.1.3.2 Interests and views of interested parties</b>
Identifying and assessing negative impacts	<b>4.2 Risk factors</b> <b>4.4 Internal control and risk management procedures</b>
Implementing actions to address negative impacts	<b>2.4.2 Ethics and vigilance</b>
Monitoring the effectiveness of these efforts and communicating	<b>2.4.2.2 Vigilance plan</b>

## 2.1.3 Strategy

### 2.1.3.1 Strategy, business model and value chain

#### 2.1.3.1.1 Business model and value chain

Bonduelle's value creation model is presented in Chapter 1 of this document, in Section 1.4.2.

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

##### Editorial

"2023-2024 marked a definite turning point for Bonduelle's CSR strategy. First of all, and a source of pride for all teams: this year we have gone from 37% of sales under the B Corp label to more than 80%. This work to achieve B Corp status provides two major opportunities; first, unprecedented internal mobilization, which is also trickling down to our partners.

Second, B Corp has led us to identify and structure all existing best practices, giving us a strategic compass and a booster to our efficiency, that are complementary to our B! Pact platform. We are also very proud to be the third company in the B Corp community to obtain mentor status, which makes Bonduelle a stakeholder included in the various discussions led by the B Lab. Recognition that delights us as much as it engages us.

On the Food pillar, we are continuing to make progress to promote the transition to plant-rich food, by expanding our fields of action and reaching an increasingly large and diverse audience via the Louis Bonduelle Foundation.

On the Planet pillar, we are delighted to see our CDP Climate Change rating progress: recognition of our decarbonization efforts across all our activities. We are also pursuing our ambition to see the use of regenerative agriculture expand among growers.

On the People pillar, while the goal of inclusion are now anchored in Bonduelle's practices, we believe that we should not stop nurturing them. We have therefore renewed our diversity and inclusion policy.

2023-2024 was also an opportunity for Bonduelle to start working towards compliance with the new Corporate Sustainability Reporting Directive (CSRD). The double materiality analysis that we have begun provides us with significant progress on the clarity of our activities and the associated risks and opportunities. The discussions initiated as part of this work are exciting and confirm a common conviction within the teams: the success and sustainability of a company cannot exist without taking into account its impact on the planet and people."

**Céline Barral**, *Chief Strategy, Brands and Impact Officer.*

### 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-rich food" by 2025.

The **ethics charter** embodies our values: 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 targets**.

**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.

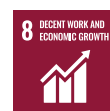
**2023** – Bonduelle is implementing its B! Pact roadmap. One-third of group sales are under the B Corp label. Bonduelle updates its ethics charter.

**2024** – Bonduelle is pursuing its target of B Corp label status with nine newly labeled entities. This represents more than 80% of the group's sales.

### The B! Pact: our strategy to become a positive impact group

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

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. Bonduelle thus reaffirms its commitment to the United Nations' goals.






In 2019, Bonduelle unveiled its B! Pact platform, which is based on three commitments: Food, Planet, People. Each of these commitments is accompanied by targets. With this platform, the group wants to have a positive impact on all its stakeholders, and is also committed to a process to obtain the B Corp label.

The B! Pact aims to constantly evolve, seeking continuous improvement. As mentioned in Section 2.1.1.2.1, the 2023-2024 version demonstrates this momentum, particularly on the food pillar. To ensure a rapid and effective change in eating habits towards more plant-rich foods, the taste criterion is critical. It was decided to create a group of experts to provide recommendations and best practices to business units. This initiative replaces the indicator entitled "superior taste for top recipes and innovations", for which reporting was too approximate due to the differences in practices in our multiple geographies.





## The B! Pact, 2023-2024 version

Our pillars	Our vision	Our commitments	Our positive impact targets <sup>(1)</sup>
	<b>We create high quality flexitarian food experiences and sustainably impact eating habits</b>	<b>#1 Deliver superior plant-rich food</b>	100% of our products evaluated Nutri-Score A or B by 2025
		<b>#2 Develop a plant-rich offer by meeting the diverse needs of the flexitarian diet</b>	100% products free from controversial additives by 2030
		<b>#3 Promote the flexitarian diet for all</b>	> 15% of sales achieved through innovations 20% of sales achieved through plant-rich main dish meal solutions by 2030
	<b>We transform our food production system from field to fork to contribute to carbon neutrality</b>	<b>#4 Scale up regenerative agriculture &amp; preserve biodiversity</b>	100% of countries promoting plant-rich cuisine for all through dedicated programs by 2030 Double the impact of Louis Bonduelle Foundation activity by 2030
		<b>#5 Develop the circular economy</b>	80% of growers engaged in regenerative agriculture by 2030 100% of cultivated area using pollinator protection plan by 2030
		<b>#6 Contribute to carbon neutrality</b>	100% of our packs are designed to be recyclable or reusable by 2025 0 virgin fossil plastics used in our packaging by 2030 (-100% vs. FY20 by tonnes)
	<b>We build meaningful development-rich and inclusive people journeys at Bonduelle and beyond</b>	<b>#7 Create healthy and fair working experiences for our people and partners to thrive</b>	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)
		<b>#8 Foster learning and inclusive hiring practices across Bonduelle and with our partners</b>	> 75% employee engagement rate (and beyond our external benchmark) > 90% of growers' contracts renewed every year 100% sites with actions promoting plant-rich diet for associates by 2025 100% permanent employees covered by life insurance by 2025 100% of permanent employees covered by accessible health insurance by 2025
		<b>#9 Encourage our teams to engage locally in positive impact actions at work and outside</b>	100% of associates with an individual development plan by 2030 80% of growers supported with training by 2030 100% of sites to implement inclusive hiring initiatives by 2030 100% of Managers trained in diversity, equity and inclusion (DE&I) by 2025

(1) Methods for calculating B! Pact indicators can be found in 2.7.2 "Methods for calculating key B! Pact indicators".

(2) No result available for the indicator.

\* For the purposes of comparability with 2021-2022 and 2022-2023 at constant scope, the 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

FY22	FY22 Restated without BALL*	FY23	FY24	Targets	
92%	92%	98.2%	98.7%	100%	FY25
N/A	N/A	82.2%	84.6%	100%	FY30
12.6%	13.7%	9.7%	12.6%	> 15%	each year
14.7%	14.7%	19.3%	17.7%	20%	FY30
N/A	N/A	24.1%	71.4%	100%	FY30
N/A	N/A	N/A	N/A	X2	FY30
- (2)	- (2)	Previous value: 46.1% New value: 46.5%	58.4%	80%	FY30
5%	7.7%	44.1%	69.5%	100%	FY30
97.7%	97.7%	97.8%	98.1%	100%	FY25
(45)%	(37.7)%	(37.1)%	(44.5)%	(100)%	FY30
(3.4)%	(1.4)%	Previous value: (12.7)% New value: (5.8)%	(13.8)%	(38)%	FY35
(4.5)%	(5.9)%	Previous value: (7.7)% New value: (0.9)%	0.7%	(30)%	FY35
70%	70%	71%	70%	> 75%	each year
91.1%	91.9%	88.4%	88.1%	> 90%	each year
- (2)	- (2)	- (2)	59.1%	100%	FY25
95%	96.4%	99.7%	99.7%	100%	FY25
- (2)	- (2)	- (2)	- (2)	100%	FY25
26.1%	25.9%	39.9%	61.9%	100%	FY30
- (2)	- (2)	- (2)	- (2)	80%	FY30
- (2)	- (2)	- (2)	- (2)	100%	FY30
- (2)	- (2)	- (2)	22%	100%	FY25
72%	78%	71%	95.5%	100%	FY25

### Governance of the B! Pact

The internal governance of the B! Pact is based on two bodies:

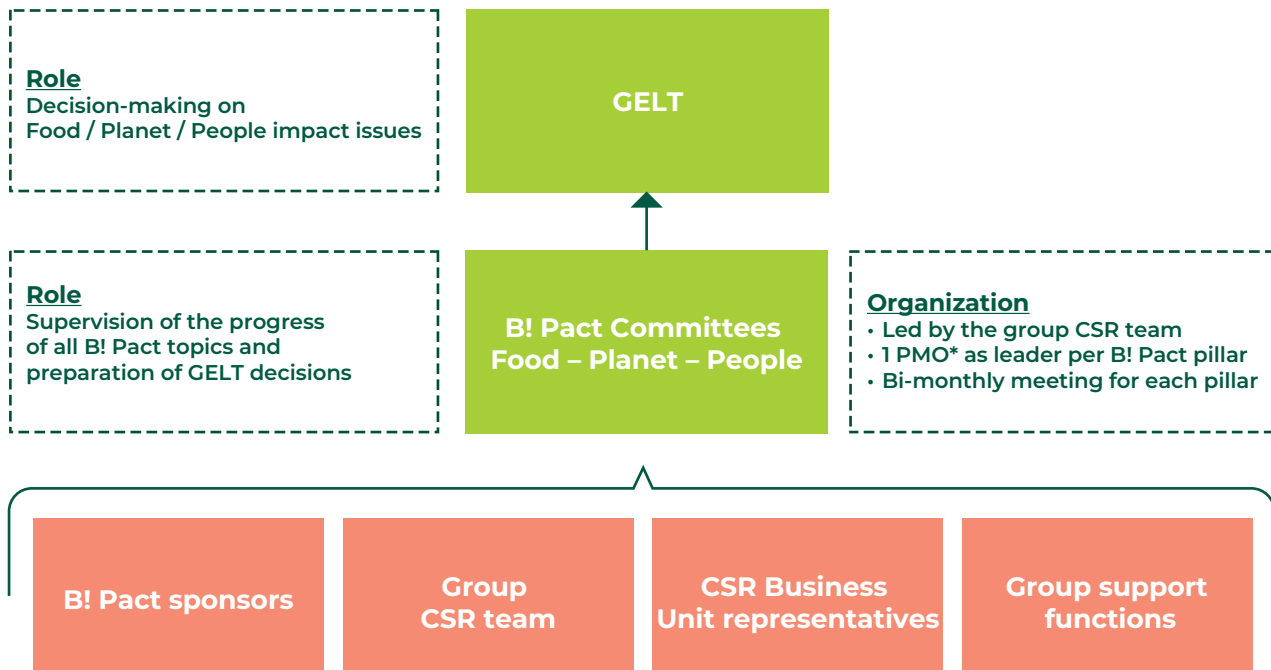
- the group's Global Executive Leadership Team (GELT), which regularly dedicates sessions to monitoring the B! Pact;
- B! Pact Committees for each of the Food, Planet and People pillars, which ensure strategic alignment and steer the progress of concrete programs related to the B! Pact.

B! Pact Committees consist of:

- sponsors of each pillar fully integrated into the group's GELT;

- 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 the B! Pact strategy: 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.



\* Project Management Officer

#### 2.1.3.1.3 Roadmap to the B Corp label

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

- **prepare for label status:** orchestrate the process, develop tools, lead the community;
- **team commitment:** promote understanding of transformation and provide training;
- **promote the approach:** contribute to B Movement Builders, and communicate the approach.

In 2022-2023, the Bonduelle entities in Italy and Bonduelle Fresh Americas in the United States obtained B Corp label, enabling the group to label more than a third of its activities. A crucial first step in line with the ambition to label 100% of the group's activities by 2025. In 2023-2024, nine entities<sup>(1)</sup> joined the ranks of Bonduelle Fresh Americas and Bonduelle Italy by obtaining B Corp label. More than 80% of the group's sales are now labeled.

This second wave of label awards was marked by the unwavering commitment and mobilization of more than 170 employees. A unifying project that accelerates the transformation towards more positive impact with best practices in responsible purchasing, business ethics, energy efficiency and employee

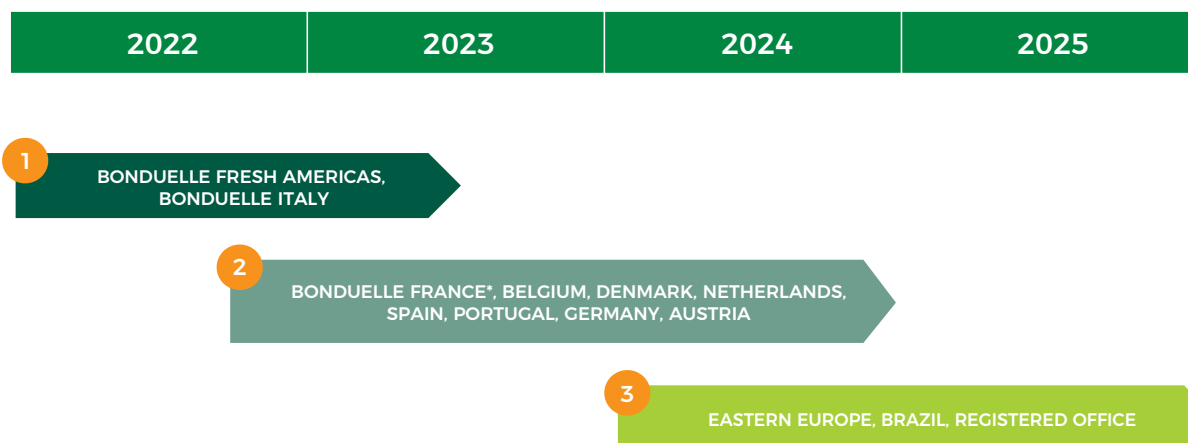
(1) Bonduelle Europe Long Life SAS, Bonduelle Frais France SAS, Bonduelle Northern Europe NV, Bonduelle Nederland BV, Bonduelle Nordic AS, Bonduelle Iberica SAU, Bonduelle Portugal SA, BDG GmbH, Champiland SAS.



support. 2024-2025 will be marked by the preparation of label status for Bonduelle do Brazil, Bonduelle Centrale Europe, Bonduelle Polska, Bonduelle Ceska Republika, Bonduelle Central

Europe, Hungary SARL, and Bonduelle SA, which will allow us to complete this journey towards label status. Italy and Bonduelle Fresh Americas are beginning to renew their label status.

## Towards B Corp label status for the group in 2025



\* Canned, frozen and fresh activities, Mushrooms

## 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 targets;
- 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.

As part of this B Movement Builders program, the Bonduelle Group was honored with the title of Mentor in May 2024, rewarding its investment, the label status achieved for more than 30% of its entities through subsidiaries and the validation of three ambitious targets:

- 80% of the group's farming partners are committed to practicing regenerative agriculture by 2030;
- zero net emissions by 2050;

- promote access for all to a plant-rich diet by offering healthy and tasty meal experiences to inspire a transformation in eating habits.

These targets will be monitored annually by the Blab organization, which will assess their progress.

The Bonduelle Group is thus very proud to join the ranks of the mentors of the B Movement Builders movement, alongside the Danone and Natura groups.

## 2.1.3.2 Stakeholder interests and views

### 2.1.3.2.1 Identification of stakeholders and communication methods

Bonduelle pursues a policy of structured dialogue 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 growers, suppliers, consumers, national and local public institutions, etc.

## General information

Bonduelle thus 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' Meetings</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 (<i>Climate</i>)</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> <li>Supplier scoring</li> </ul>
Local communities	<ul style="list-style-type: none"> <li>On-demand dialog with local communities at site level</li> </ul>
Growers	<ul style="list-style-type: none"> <li>Daily collaboration between growers and Bonduelle's agronomy technicians during the harvest period</li> <li>Individual dialog</li> <li>Meetings with Shareholder growers</li> <li>Dialog at inter-professional bodies between upstream agriculture and manufacturing</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-rich foods</li> <li>Participation in sector discussions as member of the Committee, director or Chairman – meetings at least twice a year</li> </ul>
Professional federations/ Interprofessional bodies	<ul style="list-style-type: none"> <li>Active participation in the various working groups</li> <li>Ongoing dialog</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> <li>Response to the UN Global Compact – once a year</li> </ul>
Sustainability experts	<ul style="list-style-type: none"> <li>Questionnaire responses</li> <li>Ad hoc dialog</li> </ul>
Financial analysts/ Investors/Media/ Journalists	<ul style="list-style-type: none"> <li>Financial events/meetings with analysts/meetings with investors</li> <li>Questionnaire responses</li> <li>Occasional dialog on request</li> <li>Specific meetings of SRI funds and individual meetings on request</li> </ul>
Public authorities	<ul style="list-style-type: none"> <li>Response to requests from ministries and parliamentarians</li> <li>Contributions to certain thematic consultations</li> <li>Working meetings</li> <li>Dialog through professional sector and interprofessional organizations</li> </ul>

### 2.1.3.2.2 Materiality of risks and challenges

#### Materiality analysis method

In 2022-2023, Bonduelle updated its materiality analysis. Using a quantitative and regionalized materiality approach, the group had the materiality of the impact of its activities on society and the environment assessed, as well as the financial impact of its activities, *i.e.* the risks and opportunities related to its activity and business model, at group and regional level.

The methodology adopted allowed us to update the list of CSR challenges and provide a regional assessment for eight zones/ countries in addition to the global assessment.

This analysis of 2022-2023 enabled a number of internal contacts to be engaged and made aware of the strategic scope of the exercise. The group asked more than 570 internal and external stakeholders worldwide to assess the materiality of CSR issues: suppliers, customers, NGOs, inter-professional associations, governments, experts, consultants, etc. This broad consultation enabled regional results to be displayed for France, Italy, Spain and Portugal, Northern Europe, the Germany, Austria

and Switzerland zone, the United States, Central Europe and South-Eastern Europe. These different levels of analysis thus inform decision-makers at group and regional level.

This analysis was part of the group's ambition to become a company with B Corp label status and in preparation for the Corporate Sustainability Reporting Directive (CSRD), without strict compliance at this stage because standards for the realization of the double materiality matrix were not yet finalized. The work carried out with stakeholders to update the double materiality matrix in compliance with the expectations of the CSRD is underway.

#### 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 identified a total of 36 challenges, corresponding to the five impact areas assessed under the B Corp label process:

Material topic	Definition
<b>Governance</b>	
Governance and business model driven by a purpose	Integrate the search for a positive impact on society/the environment in the Company's governance and in its business model/commercial strategy (e.g. company with a mission, etc.).
Business ethics and compliance	Uphold and implement the strictest business ethics across the Company's operations and value chain (e.g. data and privacy protection, anti-corruption, fraud, bribery, counterfeiting and anti-competitive behavior).
Ethical and transparent tax practices	Ensure compliance and transparency of tax practices, in accordance with the tax regulations in force in the countries of operations.
Public policy and advocacy	Support or advance public policies in line with the Company's environmental, social and governance targets, practices and values (through lobbying, contacts with government agencies, etc.).
<b>Employees</b>	
Compensation, benefits and social protection in companies	Offer fair and equitable compensation (minimum wage, benefits and social protection) to Bonduelle employees, in each country where the Company operates.
Diversity, equity and inclusion in the workplace	Ensure that all Bonduelle employees in the Company's businesses, at all levels, regardless of seniority, are treated fairly and without discrimination in terms of recruitment, compensation, employee benefits and career development (regardless of gender, age, race, sexual orientation, physical ability, etc.).
Safety, health (physical and mental) and well-being of employees in the Company	Create a safe, secure and healthy working environment (physically and mentally) where Bonduelle employees can maintain a good work-life balance and enjoy flexibility in their workplace.
Attract, recruit and develop talent	Attract and retain talent by offering Bonduelle employees learning and development opportunities as well as a career and growth plan.
Corporate culture and internal engagement	Develop a strong managerial culture and internal commitment to foster the professional and personal development of Bonduelle employees, including contributing to a positive impact in their daily work.

Material topic	Definition
<b>Value chain workers</b>	
Diversity, equity and inclusion in the value chain	Ensure that all workers in the Company's value chain, at all levels, regardless of seniority, are treated fairly and without discrimination in terms of recruitment, compensation, benefits and development career paths (regardless of gender, age, race, sexual orientation, physical ability, etc.).
Fair and equitable working conditions in the value chain	Ensure that all workers in the value chain receive a fair and decent salary, with reasonable working hours and good working conditions.
Human rights in the value chain (including child labor, forced labor, migrant workers, etc.)	Promote and respect fundamental human rights in the value chain (e.g. forced labor and child labor, migrant workers' rights, freedom of association, etc.).
<b>Communities</b>	
Local economic contribution and development	Stimulate economic development and wealth creation in the local communities where Bonduelle operates, through job creation, professional training and education, payment of local suppliers and taxes, etc.
Food sovereignty	Ensure the domestic production of food to withstand any crisis or disruption of the global supply (pandemics, climate disasters, etc.).
Fair value sharing with growers and suppliers	Build and strengthen diverse, stable and sustainable partnerships with growers and other suppliers through equitable value sharing and ongoing support.
Investment in local communities (charitable donations, staff volunteering)	Provide service to local communities through employee volunteering, product donations and financial donations.
<b>Environment</b>	
Climate change mitigation (reduction of carbon emissions)	Reduce greenhouse gas (GHG) emissions throughout operations and the value chain (including sources such as cultivation and soil conservation, land use changes, etc.).
Climate change adaptation (resilience to climate change)	Assess and strengthen resilience to the impacts and risks associated with climate change throughout the value chain; contribute to the ability of societies and economies to resist the impacts of climate change.
Energy consumption and renewable energies	Reduce energy use and intensity, improve energy efficiency and increase the use of renewable energies across operations and the supply chain.
Local sourcing of ingredients	Ensure that raw materials and other ingredients come from local sources, taking care to limit the impact of transport on the environment.
Water use and reuse	Reduce water consumption in agricultural and industrial processes and avoid the discharge of polluted water, e.g. by reducing the use of synthetic fertilizers and pesticides.
Resilience to hydric stress	Adapt agriculture and industrial processes to cope with increased drought or flooding due to climate.
Preserve and manage biodiversity	Prevent the loss of biodiversity and restore plant and animal species; improve natural habitats and ecosystem functioning in business areas and supply chains (including agriculture).
Regenerative agriculture (sustainable agriculture, soil health and land use)	Promote holistic agricultural principles and land use practices that aim to rehabilitate and improve the entire socio-ecological ecosystem, including soil health, water management and benefits for growers and communities.
Food losses and waste	Reduce food loss and waste throughout the value chain, from field to fork and to landfill.
Industrial waste management	Reduction, reuse and recycling of waste in the industrial operation process (excluding food losses and waste).



Material topic	Definition
Animal health and welfare	Ensure the physical and mental health and well-being of animals throughout operations and the supply chain, including in the use of antibiotics, anti-inflammatories and hormone treatments, where necessary, to adverse impacts to animal and human health.
Circular economy and packaging	Minimize product packaging (paper or plastic), increase the recycled content and recyclability of packaging (use of sustainable biodegradable/bio-sourced, recyclable packaging) while exploring circular business models.
<b>Clients and customers</b>	
Offer healthy/plant-based products with nutritional benefits	Ensure that the product portfolio is focused on healthy and plant-rich food products (e.g. vegetables, but also cereals and legumes) to prevent conditions such as overweight and obesity, overeating, undernutrition and non-communicable/contagious diseases (NCDs).
Offer environmentally-friendly products (e.g. organic, etc.)	Ensure that the product portfolio is oriented towards environmentally friendly products (e.g. organic, pesticide-free, etc.).
Product range in line with consumer needs and diets, including flexitarians, or offering alternatives to animal-based diets	Meeting and respecting the needs and diets of local consumers by diversifying the Company's product portfolio according to geography, culture, values and other trends (e.g. flexitarians, offer alternatives to animal-based diets).
Access and affordability of food/nutrition	Contribute to the availability and affordable access to sufficient, safe and nutritional food for all, including in low-income communities or in communities where access is limited ("food deserts").
Product safety/quality	Offer products that are safe and prevent health risks related to use, consumption, handling, preparation and storage throughout the value chain.
Transparency in product labeling and ingredient traceability	Provide clear and easily accessible information on product ingredients (e.g. GMOs, colors and flavorings, allergens, etc.), nutritional profile and traceability/sourcing (e.g. ingredient origin and production conditions).
Responsible marketing/advertising	Advertise products to consumers in a way that allows for informed choices while avoiding green laundering.
Consumer education to encourage flexitarian diets and other more sustainable behaviors	Engage consumers on the benefits of a flexitarian diet (to reduce meat consumption) and other more sustainable behaviors (e.g. waste, etc.).

## Prioritization of topics

All selected stakeholders were asked to complete a questionnaire of around 15 minutes in which they were asked to rank the CSR issues at random and to select what was most important for Bonduelle. They then ranked Bonduelle's current perceived performance in the face of these issues, and finally they were able to look ahead and consider Bonduelle in the coming years.

Three central themes emerge in the new materiality matrix:

- transform agriculture into a regenerative, resilient and frugal model;
- offer plant-rich products and diets to all;
- ensure fair value sharing with the relevant growers and suppliers.

## Bonduelle materiality matrix



### Catégories :

-  Governance
-  Workers
-  Communities
-  Environment
-  Clients et Customers

In early 2025, the Extra-Financial Performance Statement will be replaced by the sustainability report, as part of the CSRD. In 2023-2024, several projects have already been carried out at Bonduelle:

- *gap analysis*: gap analysis was conducted this year with an external consulting firm. Many functions and business lines have been mobilized within the group. Based on the materiality of this work, Bonduelle will update and define roadmaps for each business line, with milestones at intervals, in order to continue its transformation;
- *double materiality*: during 2024-2025, Bonduelle will update the materiality matrix as presented in order to comply with the CSRD exercise and confirm its material impacts, risks and opportunities. The results of the next double materiality will be presented in Bonduelle's next sustainability report.

### 2.1.3.3 Significant impacts, risks and opportunities and their link to the strategy and business model

Work related to the identification of impacts, risks and opportunities related to sustainability started in 2024-2025 and will be published in time for the publication of the 2024-2025 sustainability report. This work covers all the subjects and sub-headings listed by the CSRD.

Bonduelle's current risk management system (see Section 4.2) already provides an overview of the risks identified.

## 2.1.4 Management of impacts, risks and opportunities

Bonduelle's risk mapping is reviewed every year to ensure its relevance and is detailed in Section 4.2 "Risk factors". It consists in particular of:

- identifying and analyzing risks;
- prioritizing risks;
- defining priorities aimed at minimizing risks through the implementation of action plans.

This update was presented and reviewed by the Bonduelle Group's Executive Management and the Board of Directors, and was examined by the Audit Committee and Supervisory Board.



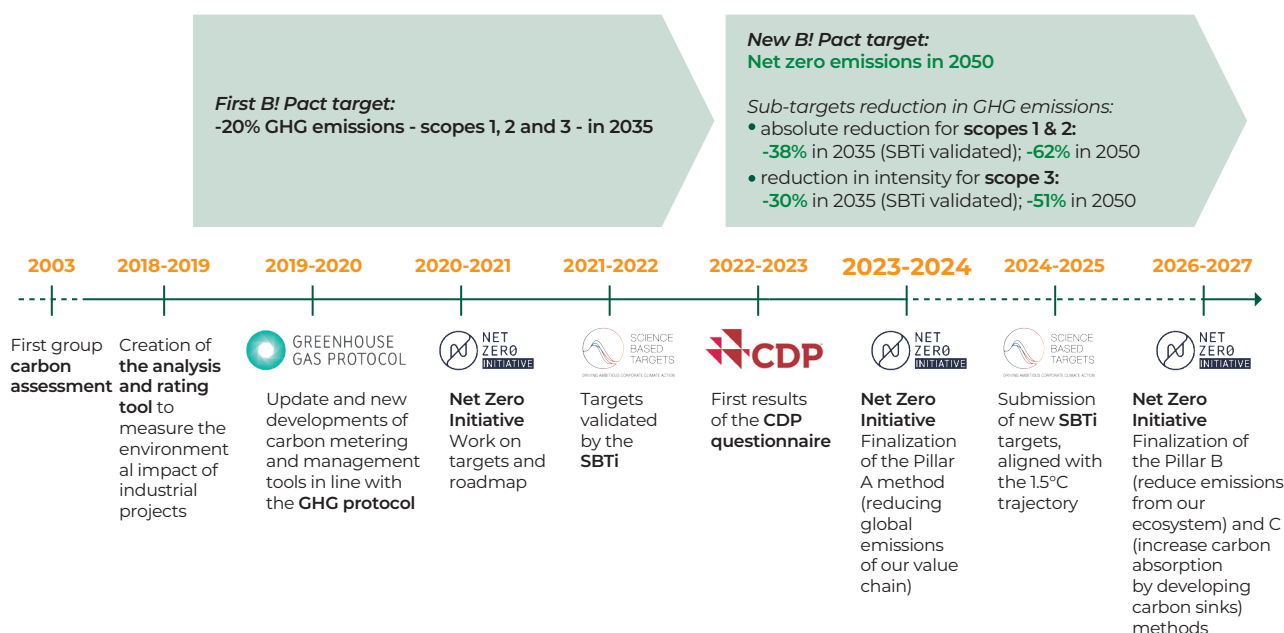
## 2.2 Environment

### 2.2.1 CLIMATE: reducing our climate footprint

#### 2.2.1.1 Climate change mitigation transition plan

Bonduelle aims to contribute to global carbon neutrality by 2050, by pursuing its intermediate targets for 2035 as validated by the SBTi. The group is also committed to preserving biodiversity and has set itself a series of targets for the circular economy, which can be found in the B! Pact (2.1.3.1.2 "The B! Pact, our positive impact platform").

Bonduelle has been committed to the fight against climate change for nearly 20 years. The group has included its transition plan in the structure of the Net Zero Initiative<sup>(1)</sup> and has defined targets validated by the SBTi.

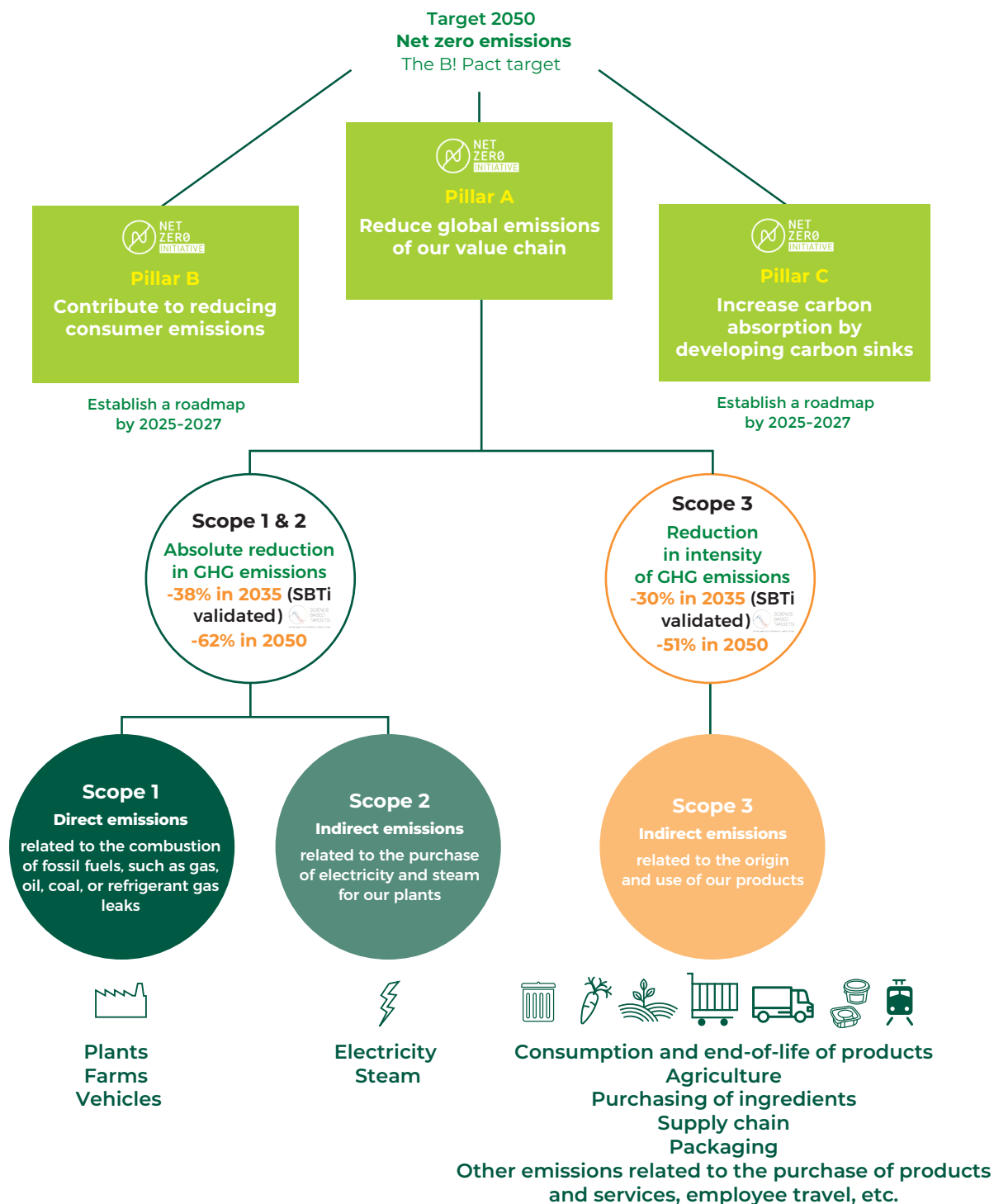


Carbon neutrality is understood on a global scale as a balance between anthropic CO<sub>2</sub> emissions and anthropic CO<sub>2</sub> absorption. In other words, removing the amount of CO<sub>2</sub> each year emitted by human activities is the only way to stabilize temperatures and meet the +2°C or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

(1) The Net Zero Initiative (NZI), initiated by Carbon 4 in 2018 with a dozen pioneering companies and a scientific committee, with the support of the ADEME and some 20 sponsors, provides organizations with a way to describe and organize their climate action to maximize their contribution to the realization of carbon neutrality worldwide.



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



Bonduelle's climate mitigation strategy is based on the three pillars of the **Net Zero Initiative**:

- pillar A: reducing the global emissions of **our value chain** to the level required by the SBTi;
- pillar B: helping to avoid the carbon emissions of **consumers**; reducing the emissions **our ecosystem**;
- pillar C: offsetting residual emissions with the **carbon sequestration** potential of agricultural practices.

### 2.2.1.1.1 Progress of the transition plan

Bonduelle is prioritizing Pillar A. For this, the group has defined its targets for Scopes 1 & 2 and Scope 3, its trajectory and roadmap to reduce 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 is also carrying out preparatory work to roll out the roadmaps for pillars B and C from 2025 to 2027:

- on pillar B, the group is implementing a method to measure avoided emissions. Its objective is to measure the environmental benefit of marketing a complete plant-rich food to replace food with a higher carbon footprint;
- on pillar C, regarding carbon sequestration, Bonduelle is working to define calculation methodologies and the action framework, in line with international standards. The approach will be rolled out with its farming partners.

In 2021-2022, Bonduelle responded to the CDP Climate Change questionnaire for the first time. Since then, the group has continued this work on transparency, which makes it possible to monitor the progress of its climate approach. In 2023-2024, Bonduelle was awarded a B-rating, testifying to its consideration of its impacts on the environment and implementation of dedicated measures to manage these impacts. For 2024-2025, work is continuing, as part of a continuous improvement approach.

### 2.2.1.1.2 Carbon counting and management tools

Prepared using the GHG protocol (Greenhouse Gas protocol) carbon counting and management tools guide strategic and operational decisions. For the past three years, the group has been strengthening the robustness of its results. It overhauled its methods, refined the quality of the data by limiting estimates, and updated its emission factors. In 2023-2024, Bonduelle worked in particular on the agriculture component and its Mushroom activity. The tools cover all of the group's value chain activities, from agriculture to the use of products by consumers.

### 2.2.1.1.3 Investments in the implementation of the transition plan

Bonduelle is investing in energy efficiency and renewable energy production equipment on its sites (see 2.2.1.5 "Climate change actions and resources").

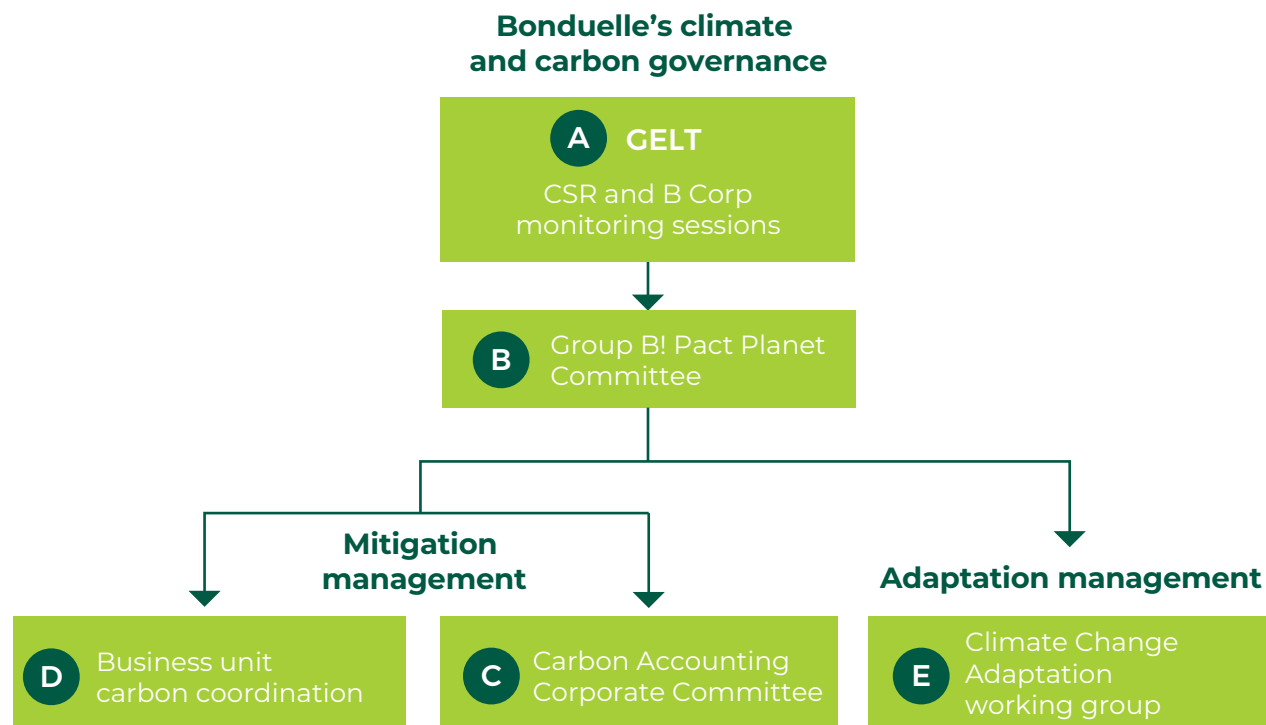
#### Investment tools: rating of industrial projects

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 calculation of the return on investment, known as green ROI, includes the internal carbon price (see 2.2.1.9 "Internal carbon price").

#### Carbon modeling tools for industrial projects

Bonduelle also has a carbon modeling tool for its industrial projects. This enables it to estimate future emissions from production and decarbonization projects site by site, depending in particular on the nature of the activity and the country's emission factors.

#### 2.2.1.1.4 Climate governance and supervision



Bonduelle is implementing its climate trajectory at all levels of the group, through its business units and its business lines.

Climate governance is composed of several bodies:

**A** the **GELT** regularly holds monitoring and arbitration meetings on CSR and B Corp topics, including climate issues. The topics are led by the members in charge of these topics: Céline Barral, Chief Strategy, Brands and Impact Officer, and Patrick Lesueur, Prospective & Development Officer;

**B** the group's **B! Pact Planet** Committee shares and disseminates carbon emissions management tools and monitors changes in the group's targets. Meeting bimonthly are:

- the members of the GELT responsible for CSR and the B Corp label,
- the group climate officers,
- the group's business line contacts involved in the climate strategy,
- the CSR contacts of the business units.

From 2024-2025, this committee will evolve to become the governance body for the group's environmental issues, both in terms of reducing our impacts and adapting;

**C** the **Carbon Accounting Corporate Committee**, created in 2022-2023, is responsible for integrating the carbon component into Bonduelle's financial and strategic management. It is composed of group business line representatives who participate in our carbon impact mitigation project;

**D** the **business units' Carbon coordination** sessions coordinate the climate strategy and actions at entity level. They are coordinated by the CSR Managers in each business unit, and bring together the business lines involved in implementing actions;

**E** from 2024-2025, in line with the development of the B! Pact Planet Committee (B), which will be the governance body for environmental issues, the former Committee dedicated to climate change adaptation (the Climate Change Adaptation Council) is becoming a working group, the **Climate Change Adaptation working group**. It will define and coordinate activities on this issue, in particular the identification of risks and opportunities related to climate change and the structuring of the group's adaptation plan.

### 2.2.1.1.5 Integration of the transition plan in internal budgets

In order to anticipate the financial impact of its carbon trajectory, Bonduelle establishes a bridge between its financial accounts and its carbon counting. This approach is steered by the Committee dedicated to carbon financial management, the **Carbon Accounting Corporate Committee**.

As part of a simulation work to achieve our CO<sub>2</sub> emissions targets, the carbon budget was valued on the basis of the average purchase price of Guarantees of Origin.

The principle of valuing our carbon emissions at a market price is included in the calculation of the green ROI<sup>(1)</sup> of our CAPEX. The Carbon Accounting Corporate Committee is responsible for setting the price to be considered.

### 2.2.1.2 Climate-related impacts, risks and opportunities

Bonduelle assesses its impacts, risks and opportunities related to climate change mitigation and adaptation using two maps:

- the group's risk mapping (see 4.2.2 "Details of the main risk factors to which the Bonduelle Group believes it is exposed as of the date of this universal registration document");
- the materiality matrix (see 2.1.3.2.2 "Materiality matrix of risks and challenges").

#### Focus on identifying physical and transition risks

Bonduelle has begun to analyze the adaptation of its activity to climate change, in particular by initiating an inventory of risks and actions to adapt to climate change. This work is in line with that on risk analysis at group level.

Through this work, Bonduelle has provided an overview of the effects of climate change on its major activities. For agronomy, the group continued to identify and assess physical and transition risks: effects of persistent hot weather, shortening of sowing cycles, reduction in the number of days without thaw, and water assessments. In 2023-2024, Bonduelle continued to make progress on identifying physical and agronomic transition risks.

Over fiscal year 2024-2025, Bonduelle will continue to analyze physical and transition risks, particularly in its industrial activities, by assessing risks and opportunities from a financial standpoint. This work is coordinated with the risk analysis at group level.

Bonduelle has assessed three risk categories:

- physical risks are assessed with regard to the exposure of assets to contingencies and the vulnerability of activities;
- transition risks are assessed for their direct impacts (prices of raw materials, carbon prices on direct activities, energy prices for plants, changes in consumer expectations) and indirect impacts (carbon and energy prices for the supply chain);
- lastly, legal and financial risks include the possibility of companies being sued for their impact on climate change.

This initial analysis was also an opportunity to raise awareness among internal contributors about their activities. Bonduelle will analyze the financial materiality of adaptation to climate change in its value chain, with regard to various climate scenarios (SSP5-8.5 and SSP2-4.5 by 2030 and 2050).

### 2.2.1.3 Climate change mitigation and adaptation policies

The Bonduelle Group's carbon neutrality policy presents:

- the group's ambition to contribute to carbon neutrality (see 2.3.2.1);
- the climate transition plan and its deployment schedule (see 2.3.2.1);
- climate targets and their phasing (see 2.3.2.5);
- definitions of Scopes 1, 2 and 3 (see 2.3.2.5);
- the policy's reference frameworks: the SBTi (Science Based Targets initiative), the GHG Protocol and the Net Zero Initiative (NZI).

It applies to the entire scope indicated in Section 2.1.1.1.3.

Bonduelle is currently working on the development of a climate change adaptation policy, in line with the risk analysis work in progress.

### 2.2.1.4 Climate change actions and resources

The Bonduelle Group identifies decarbonization drivers throughout its value chain: agriculture, sourcing of ingredients, packaging, industrial processing, employee transportation, product transportation, distribution and consumption.

To achieve this, the group is deploying the following measures for each activity, from agriculture to retailing: counting carbon emissions, evaluating and managing mitigation actions, and implementing decarbonization roadmaps.

(1) Return on investment.

### 2.2.1.4.1 Agriculture

The group is now committed through its Agro roadmap (see. 2.2.3.2.1 "The Agro roadmap"), which presents its issues and ambitions.

Since 2023-2024, Bonduelle has also developed an IT tool in collaboration with AXA Climate to estimate the impact of climate change on its production areas. This forward-looking exercise makes it possible in particular to anticipate changes in growing conditions and take actions to limit the impacts on the group's activities in the short, medium and long terms.

Through its agri-food business, Bonduelle is also eligible to follow the SBTi FLAG (Forest, Land, Agriculture) guide. This new standard is intended for land-intensive sectors. It uses scientific data to set targets for reducing and absorbing emissions from land use. Bonduelle is studying the setting of climate targets aligned with this guide, which it will submit to the SBTi in 2025.

### 2.2.1.4.2 Industry

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

- achieve energy savings;
- substitute renewable energies for fossil fuels;
- 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.

### 2.2.1.4.3 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.

In 2022-2023, Bonduelle has invested in the renewal of energy-efficient blancher plants in Nagykörös and Békéscsaba (Hungary).

In 2023-2024, Bonduelle continued its investments in energy efficiency on its sites with, for example, energy recovery from equipment (Estrées-Mons, Rosporden Nagykörös, Santarém, etc.), free cooling (La Tourte, Saint-Mihiel, Reutlingen,

St-Benoist, etc.), more efficient equipment (new freezing process tunnel in Santarém), and pipe insulation (Bordères, etc.)

Furthermore, the optimization of energy efficiency is managed by the field teams with very regular tracking and monitoring of consumption.

### 2.2.1.4.4 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.

### 2.2.1.4.5 ISO 50001 and 14001 certifications

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. These international standards aim to continuously improve energy and environmental performance. All sites are in the process of implementing an environmental management system. In 2023-2024, fourteen Bonduelle sites were ISO 50001 certified in France, Germany and Italy. Three sites are ISO 14001 certified: Battipaglia, San Paolo d'Argon and Santarém.

### 2.2.1.4.6 European mechanisms for energy saving obligations

Bonduelle is involved in the European energy saving obligations. 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 2023-2024 year on energy efficiency systems and technologies is equivalent to 166,831,718 kWh cumac. Bonduelle has carried out numerous projects to recover heat, regulate refrigeration units and optimize boilers.

### 2.2.1.4.7 Substitution of renewable energies for fossil fuel energy

Bonduelle wants 25% of its energy mix to be from renewable sources by 2025. In 2023-2024, renewable energies<sup>(1)</sup> represented 26% 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 biomass generates biogas. This biogas can feed a biogas boiler or a cogeneration engine producing electricity and heat. The thermal or electrical energy produced is self-consumed or fed into the networks, depending on the configuration (own installation or partners). The surplus is sold.

(1) Within the meaning of the CSRD.



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), an average of 89% of the biogas from internal effluent methanizers is recovered in the boiler room;
- the Estrées-Mons site (France) covers 70% 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 the plant's vegetable waste is converted into biomethane;
- in 2023-2024, Bonduelle inaugurated a biomass boiler room installed at its historic Renescure site. With 60% of its fuel coming from waste from the forestry industry, this project will avoid the emission of 6,000 tonnes of CO<sub>2</sub> per year from 2024-2025;
- six plants recover 100% of their waste through methanation: Vaulx-Vraucourt, Renescure, Labenne (France), Gniewkovo, Ruchocice (Poland), and Reutlingen (Germany).

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).

These panel installations are carried out in accordance with the technical constraints of the location, which can sometimes prevent projects from succeeding (such as the project to install photovoltaic panels on the roof of the San Paolo plant (Italy), initially planned for 2023-2024).

#### 2.2.1.4.8 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.

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. This year, Bonduelle signed a PPA for a photovoltaic installation located in the Dordogne, to supply 12 gigawatt-hours (GWh) per year.

#### 2.2.1.4.9 Training and awareness-raising

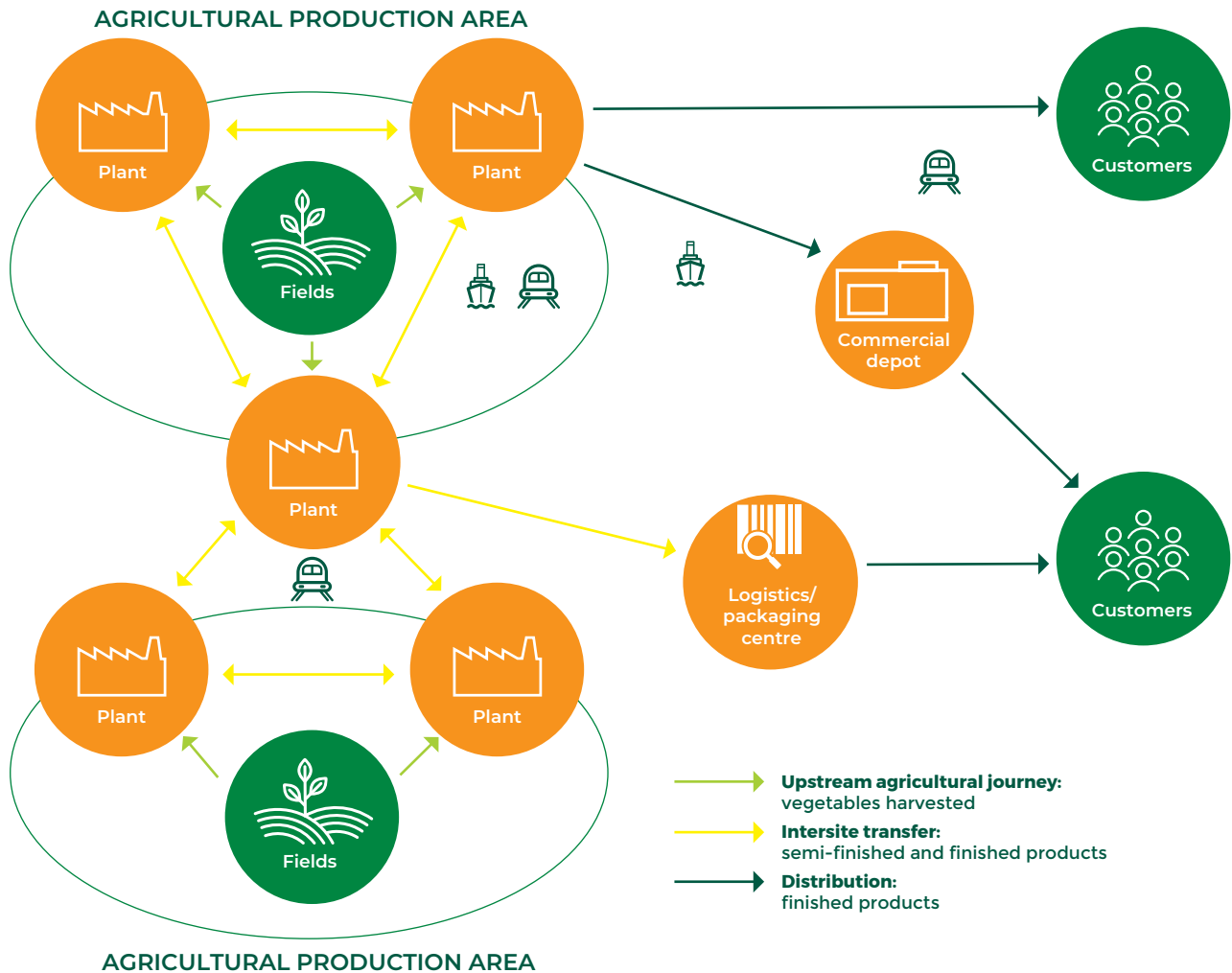
The creation of training and communication systems began with the training of Climate Fresco facilitators. The BELL, BFE, BFA and BEAM business units and the group's departments (Finance, Human Resources, CSR and Corporate Communication) also conducted climate awareness workshops. Since 2021, 721 employees have been made aware of the Climate Fresco by the group's 28 coordinators.

#### 2.2.1.4.10 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. Bonduelle uses a data visualization tool to analyze the ways it can optimize its transport-related CO<sub>2</sub> emissions and to implement targeted actions.

## 2.2.1.5 Targets and indicators relating to climate change reduction and adaptation

### 2.2.1.5.1 Climate change reduction and adaptation targets

Bonduelle's climate strategy is part of the Net Zero Initiative. 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.

### 2.2.1.5.2 Our B! Pact targets

As part of the B! Pact and its commitment to "Contribute to carbon neutrality", Bonduelle has set itself the following targets in terms of reducing its emissions:

Commitment	B! Pact targets	FY22	FY22 Restated without BALL*	FY23	FY24
#6 Contribute to carbon neutrality	38% reduction in our GHG emissions for Scopes 1 and 2 by 2035 (vs. FY20 absolute)	(3.4)%	(1.4)%	Previous value: (12.7)% New value: (5.8)%	(13.8)%
	30% reduction in our GHG emissions for Scope 3 by 2035 (vs. FY20 in intensity)	(4.5)%	(5.9)%	Previous value: (7.7)% New value: (0.9)%	0.7%

Regarding our reduction target for Scopes 1 & 2, our 2023-2024 performance exceeded the targets set as part of the SBTi trajectory. This performance results from the combined effects of the continuous efforts made in the context of our industrial and agricultural operations (see 2.2.1.4), and a decrease in our activity over the previous period. This also impacted the intensity of our Scope 3, which remained stable compared to our base year.

Reminder of the definition of the scopes considered for our B! Pact targets:

- 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 purchases of products and services, employee travel (employee travel represents a negligible share of emissions), excluding consumer emissions (items 3.9 and 3.11) in accordance with the SBTi methodology.

The scenario validated by the SBTi in 2022 was the well-below 2°C scenario, at a time when this scenario was still valid for targets to contribute to carbon neutrality. The Bonduelle Group is currently working to update its target trajectory to be compatible with the 1.5°C scenario.

The recording of our ambition to reduce emissions by 2035 under the SBTi benchmark (see 2.2.1.6.2 "Bonduelle's climate targets") positions us compared to the 2019-2020 reference year. This reference year was updated to reflect the continued work on the accuracy of our data (see Section 2.1.1.2.2).

### 2.2.1.6 Energy consumption and mix

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

	Year N-1	Year N
Fuel consumption from coal and coal-based products (in MWh)	0	0
Fuel consumption from crude oil and petroleum products (in MWh)	10,015	9,223
Fuel consumption from natural gas (in MWh)	331,480	318,620
Fuel consumption from other fossil sources (in MWh)	0	0
Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources (in MWh)	74,970	56,485
Total fossil energy consumption (in MWh)	416,465	384,328
Share of fossil fuels in total energy consumption (in %)	60.2%	57.3%
Consumption from nuclear sources (in MWh)	116,940	112,315
Share of consumption from nuclear sources in total energy consumption (in %)	16.9%	16.7%
Consumption of fuel from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (in MWh)	11,209	25,377
Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources (in MWh)	146,153	147,488
Consumption of self-generated non-fuel renewable energy (in MWh)	1,223	1,241
Total renewable energy consumption (in MWh)	158,585	174,106
Share of renewable sources in total energy consumption (in %)	22.9%	26.0%
Total energy consumption (in MWh)	691,976	670,729

The composition of the energy mix was calculated from data available at <https://ember-climate.org/>

### Energy consumption per tonne of manufactured products (TMP) (electricity and natural gas equivalent – group)

	2021-2022 scope restated without BALL*	2022-2023 scope	2023-2024 scope	Change in ratios 2023-2024 versus 2022-2023
Total energy				
Ratio kWh/TMP	869	915	894	(2.3)%
Electricity				
Ratio kWh/TMP	330	346	328	(5.2)%
Other energies (of which gas)				
Ratio kWh/TMP	539	568	566	(0.4)%

\* For the purposes of comparability with 2021-2022 and 2022-2023 at constant scope, the 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

### Energy intensity based on net income

Energy intensity by net income	N-1	N	% N/N-1
Total energy consumption by net income (in MWh/million euros)	288	283	(1.74)%

### 2.2.1.7 Gross Scopes 1, 2 & 3 GHG emissions and total GHG emissions

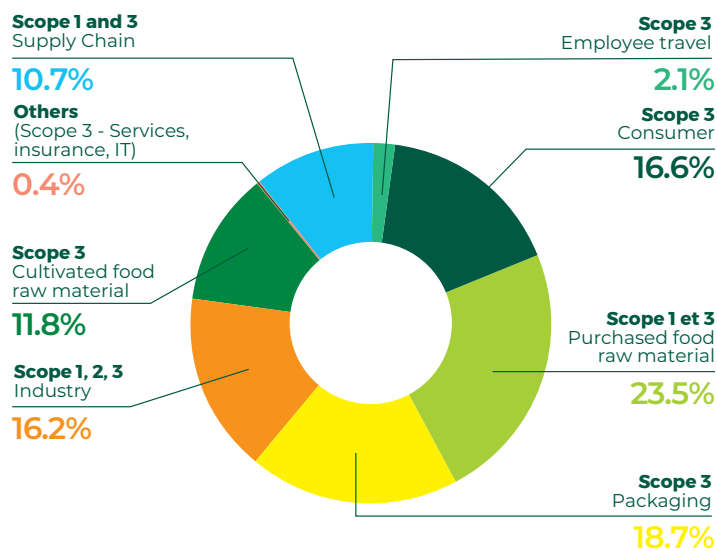
#### Total GHG emissions Scopes 1, 2 and 3

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 2023-2024 amounted to 1,295,675 teqCO<sub>2</sub>, i.e. 1,657 kg CO<sub>2</sub> per tonne of manufactured product.

Compared to the previous year 2022-2023, our emissions decreased by 1.2% in absolute terms and +0.7% in intensity per tonne of manufactured product. These changes take into account the methodological and structural changes in our carbon counting mentioned in Section 2.1.1.2.2.

#### Breakdown of Bonduelle's greenhouse gas emissions



The breakdown of greenhouse gas emissions is as follows:

- **supply chain:** inter-site transport and downstream transport of finished products, mainly 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.

(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.



## GHG emissions table

		Historical data		
		N-1	N	% N/N-1
GHG Scope 1 emissions				
Gross Scope 1 GHG emissions (teqCO <sub>2</sub> )	Previous value: 111,391 New value: 120,649	108,881	(10.3)%	
Percentage of Scope 1 GHG emissions resulting from regulated emission trading schemes (in %)	14.1%	14.5%		
Scope 2 GHG emissions				
Gross Scope 2 location-based GHG emissions (teqCO <sub>2</sub> )	Previous value: 42,228 New value: 40,171	38,350	(4.5)%	
Gross Scope 2 market-based GHG emissions (teqCO <sub>2</sub> )	0	38,159	-	
Significant Scope 3 GHG emissions				
Total gross indirect GHG emissions (Scope 3) (teqCO <sub>2</sub> )	Previous value: 1,036,886 New value: 1,140,358	1,138,444	(0.2)%	
1 Purchased goods and services	Previous value: 507,681 New value: 579,142	568,400	(1.9)%	
2 Capital goods	Previous value: 39,843 New value: 39,843	39,785	(0.1)%	
3 Fuel- and energy-related activities not included in Scope 1 or Scope 2	Previous value: 28,227 New value: 26,401	24,665	(6.6)%	
4 Upstream transportation and distribution	Previous value: 166,085 New value: 168,217	184,285	9.6%	
5 Waste generated in operations	Previous value: 15,821 New value: 16,209	30,556	88.5%	
6 Business travel	Previous value: 740 New value: 740	1,586	114.3%	
7 Employee commuting	Previous value: 26,615 New value: 26,615	25,165	(5.4)%	
8 Upstream leased assets	0	0	-	
9 Downstream transportation and distribution	Previous value: 70,435 New value: 75,779	72,254	(4.7)%	
10 Processing of sold products	0	0	-	
11 Use of sold products	Previous value: 155,382 New value: 181,284	166,354	(8.2)%	
12 End-of-life treatment of sold products	Previous value: 26,057 New value: 26,108	25,888	(0.8)%	
13 Downstream leased assets	0	0	-	
14 Franchises	0	0	-	
15 Investments	0	0	-	
Total GHG emissions				
Total GHG emissions (location-based) (teqCO <sub>2</sub> )	Previous value: 1,190,504 New value: 1,301,178	1,285,675	(1.1)%	
Total GHG emissions (market-based) (teqCO <sub>2</sub> )	1,301,178	1,285,484	-	



### Greenhouse gas emissions classification

Bonduelle has refined the classification of its emissions according to the different "Scopes" defined by the GHG Protocol:

- Transport:
  - for transport-related emissions, the calculation is based on estimates of distances traveled and tonnages transported, according to a certified methodology (EN 16258 and GLEC). For upstream agricultural activities, only trips from the fields to the plants for our own harvests are counted,
  - split between Scopes 1, 3.4 and 3.9,
  - in-store transport and storage move from Scope 3.10 to 3.9,
  - the distribution of finished products is split between Scopes 3.4 and 3.9;
- Energy and production:
  - steam emissions are split between Scope 3.3 and Scopes 1 & 2,
  - photovoltaic energy is included in Scope 3,
  - the San Paolo and Battipaglia (Italy) sites are now in Scopes 1 and 2,
  - emissions from wastewater treatment plants are split between Scopes 1 and 3.5;
- Agriculture and raw materials:
  - emissions from crop waste are between Scopes 1 and 3,
  - mushroom production is split between Scopes 1, 3.1, 3.4 and 3.5;
- Packaging and waste:
  - packaging now includes outsourcing for certain units,
  - plant-based waste is split between Scopes 3.4 and 3.5;
- Other items:
  - industrial warehouses are split between Scopes 1, 2, 3.1 and 3.3,
  - inert gases are included in Scopes 3.1 and 3.11,
  - insurance and IT investments are included in Scope 3.1,
  - fixed assets are calculated on the basis of investment amounts (updated in 2022-2023).

### GHG intensity based on net income

Energy intensity by net income	N-1	N	% N/N-1
Total GHG emissions (location-based) per net income ( <i>in teqCO<sub>2</sub>/million euros</i> )	541	542	0.24%
Total GHG emissions (market-based) per net income ( <i>in teqCO<sub>2</sub>/million euros</i> )	541	542	0.23%

Source: net income: "Sales" from the Consolidated income statement (Section 5.1).

#### 2.2.1.8 Emission quotas

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 2021-2030 involves two Bonduelle sites: Estrées-Mons and Renescure (France), excluding the Vaulx-Vrau court site (France) in 2015 following technical modifications.

The allocation of free allowances for 2023 was 3,237 teqCO<sub>2</sub>. Certified and transferred emissions totaled 15,751 teqCO<sub>2</sub>e. The use of biomass steam in 2015 at the Estrées-Mons site (France) made it possible to halve the group's greenhouse gas emissions that are subject to the Emission Trading Scheme (ETS). A new biomass boiler on the Renescure site was built and commissioned in 2023-2024 to be fully operational in 2024-2025. 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 2023.

#### 2.2.1.9 Internal carbon price

Bonduelle has set an internal carbon price (50 euros/tonne) in order to include the cost of carbon in the internal reading of its financial performance and in the management of its Scopes 1 and 2 investments (see 2.2.1.6 "Targets and indicators relating to climate change reduction and adaptation"). 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.

## 2.2.1.10 Expected financial impacts of significant physical and transition risks and potential opportunities related to climate change

### Inclusion of Scopes 1 & 2 Industry carbon emission reduction targets in access to finance

The syndicated revolving credit (RCF) incorporates corporate social responsibility (CSR) indicators in line with the group's mission and purpose, in terms of the B Corp label, reducing its carbon footprint and contributing, with its farming partners, to regenerative agriculture.

On the criterion of reducing its carbon footprint in Scopes 1 & 2 Industry, Bonduelle undertakes to verify the performance achieved, compared to the SBTi reduction target.

In 2023-2024, the Bonduelle Group emitted 104,986 t<sub>eq</sub>CO<sub>2</sub> in Scopes 1 & 2 Industry. The SBTi target of reducing the carbon footprint on Scopes 1 & 2 Industry for 2023-2024 was therefore -12% compared to the current 2019-2020 baseline (116,930 t<sub>eq</sub>CO<sub>2</sub>). The performance achieved this year is -10.2%.

## 2.2.2 WATER AND POLLUTION: preserving water resources and soil quality

### 2.2.2.1 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 12.5 liters of water to make one kilo of finished product (excluding upstream agricultural activities). 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 (EMS). Bonduelle's plants self-assess their industrial processes, set their targets and establish their action plans within the new tool. Using situation analysis grids, internal benchmarks and external references, each site has a specific inventory and comparison data to set its own targets.

Each business unit sets its target for reducing water consumption in relation to the group's target (-30% by 2035), defines and then rolls out its roadmap. An ambition that the group is committed to respecting despite a context of pressure on water resources. 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, including more precise monitoring systems and technological improvements;
- team management and raising awareness of water consumption;
- specific actions according to the consumption profile such as process water recirculation loops for cooling canned food. Several plants are testing solutions, such as water reuse for some processes, which will be rolled out on a larger scale if they prove successful.

### Water consumption in relation to production

	2021-2022 scope restated without BALL*	2022-2023 scope	2023-2024 scope	Change in ratios 2023-2024 vs. 2022-2023
Water Ratio of m <sub>3</sub> /TMP	13.0	13.0	12.51	(7.69)%

\* For the purposes of comparability with 2021-2022 at constant scope, the 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

### 2.2.2.2 Water 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 2023-2024, the treatment of effluent discharges produced by industrial activity was distributed as follows:

- 94.05% released into the natural environment after treatment in a wastewater treatment plant (internal or external);
- 2.44% discharged for spreading after pre-treatment;
- 3.52% discharged for direct spreading on fodder crops.

### 2.2.2.3 Pollution

Bonduelle promotes responsible and sustainable management of the industrial environment and production processes. In 2023-2024, an environmental policy was drafted. In particular, it commits Bonduelle and its stakeholders to preventing all pollution by setting environmental improvement targets, encouraging continuous improvement initiatives, and measuring and communicating results. Moreover, it requires compliance with legal requirements relating to its industrial activities and, more generally, ensuring that they are fully accepted and integrated into their regions.

Each business unit then adapts these commitments to its local specificities and undertakes to comply with the regulations in force in the countries where it operates.

### Pollution prevention monitoring indicators

Pollution discharge	2020-2021	2021-2022	2021-2022 Restated without BALL*	2022-2023	2023-2024
<b>Treatment channels, breakdown in m<sub>3</sub></b>					
Percentage (by m <sub>3</sub> ) discharged to treatment plant	89.1%	88.8%	94.5%	93.8%	
Percentage (by m <sub>3</sub> ) discharged for spreading after pretreatment	7.2%	5.5%	2.8%	2.6%	
Percentage (by m <sub>3</sub> ) discharged directly for spreading on crops	3.7%	5.7%	2.7%	3.6%	
<b>Biosolids</b>					
Tonnes of dry biological sludge	2,740	2,180	2,124	Previous value: 1,730 New value: 1,126	
Nm <sub>3</sub> of biogas	774,517	1,108,633	905,777	711,570	
<b>Expenditure, in euros, for minimizing the impact of activities on the environment</b>					
Water and treatment station sludge	1,585,724	1,860,831	1,699,065	1,100,134	
Industrial and vegetable waste	238,182	75,567	41,679	7,850	
Air and energy	7,236,316	3,016,607	3,016,607	2,231,798	
Noise control	N/A	13,452	13,452	14,706	
Others	N/A	N/A	N/A	382,906	

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

## 2.2.3 BIODIVERSITY AND ECOSYSTEMS: encouraging practices that respect biodiversity and ecosystems

### 2.2.3.1 Transition plan and consideration of biodiversity and ecosystems in the strategy and business model

Bonduelle has identified biodiversity as a material issue for its activities. As part of the update of its double materiality analysis, the group will detail the impacts, dependencies, risks and opportunities related to biodiversity and ecosystems resulting from its activities. From this analysis, a transition plan will also be defined.

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

##### Water scarcity

Water resources are decreasing in certain areas due to climate change, urbanization or industrialization. The transition to a more sustainable agricultural model is based on a water supply that is renewable, sufficient and available during key production periods. Aware of this challenge, Bonduelle supports growers by offering solutions that improve water management efficiency.

##### Soil depletion

Healthy and fertile soil is essential for food production. The main drivers of soil fertility are the levels of organic matter, crop rotation and the quality of tillage. The Bonduelle Group encourages growers to commit to implementing regenerative agriculture, one of whose primary objectives is to preserve and improve soil health.

##### Biodiversity loss

Biodiversity (of ecosystems, species, genetics) is decreasing sharply under the influence of industrialization. The group promotes the protection of natural areas, the protection of crop protection agents and pollinators, and the maintenance of plant diversity (through the large 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 sector, in particular by encouraging mineral nitrogen inputs to be limited carefully, and by promoting agricultural techniques that promote carbon sequestration (see 2.2.1.5 "Climate change actions and resources").

##### The resilience of the agricultural world

In a few decades, the number of farms fell by more than 37% in the European Union, from 14.4 million in 2005 to 9.1 million in 2020.

Many factors explain this decrease. The agricultural population is particularly aging. In addition, the long working hours, the strenuous nature and the high debt of the farms are aggravating factors. Bonduelle, aware of this major issue, intends through a partnership policy, to encourage the sustainability of the farms with which the Company works.

Aware of the dependencies and impacts of these activities, Bonduelle is committed to contributing to a more resilient agricultural model, which notably encourages practices that respect biodiversity and the climate.

### 2.2.3.2 Policies and actions related to biodiversity and ecosystems

#### 2.2.3.2.1 Bonduelle's Agro roadmap

As a player in the agri-food industry, Bonduelle has a special role to play in proposing a more sustainable agricultural model that respects ecosystems and people.

This roadmap is guided by the following levers:

- 1/ develop operational excellence;
- 2/ select growers implementing the best agricultural practices in the best areas;
- 3/ choose the best varieties of vegetables;
- 4/ have an adapted agronomic organization.

##### 1/ Develop operational excellence

##### New techniques to support growers

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 growers' 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.

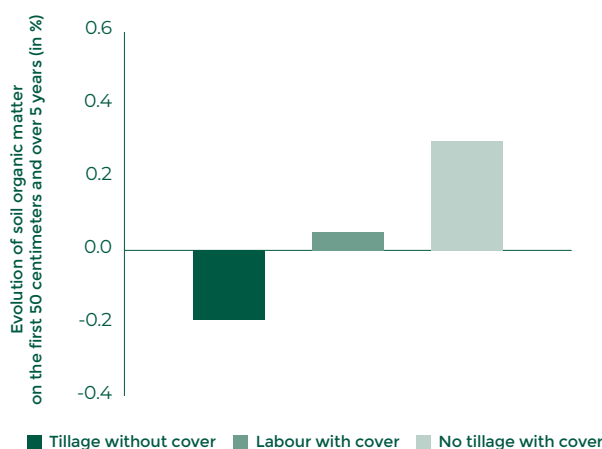




### Bonduelle farms, pilot farms

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 with no pesticide residues. Since 2010, the Woestyne farm (Renescure, France) has been hosting the VEGESOL experimental platform. This 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 routes with long rotations and to measure effects on plants and the soil. 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 is continuing this trial, so that this farm will gradually become a place for exchanging ideas, knowledge transfer and training on regenerative agriculture.

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

Emergence of digital technologies opens up new perspectives in the agricultural world. As part of its digital transition, the Bonduelle Group is developing an internal tool to manage the main stages of the agronomic process such as selection of plots, the development of the sowing plan, the monitoring of crops or the monitoring of harvests. The introduction of the first modules of this tool has begun in the group's various production zones and should contribute to operational excellence.

### 2/ Select growers implementing the best agricultural practices in the best areas

Anxious to build long-term partnership relationships, to support growers towards virtuous agricultural practices and to produce quality vegetables that are accessible to all, Bonduelle promotes purchases from farming partners. This model concerns 89.7% of total areas, on which more than 80 different vegetables are grown. This allows Bonduelle to focus on its core business of raw material preparation whilst at the same time developing its agronomic know-how. This partnership model has many advantages for farming partners:

- access to the expertise of 115 Field technicians 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;
- securing revenues through contractual quantities and prices;
- reliable and fair compensation for growers;
- possible recourse to service providers who provide transport, sowing, harvesting or other cultivation operations, avoiding costly equipment investments for growers;
- 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.

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 10.3% of the areas cultivated for Bonduelle. They involve specific crops or compensate for lower yields in certain years.

Lastly, more than 5% of the surface areas are operated directly by Bonduelle.

### 3/ Choose the best varieties of vegetables

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 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.

#### 4/ Have an adapted agronomic organization

Each group business unit integrates one or more local agronomic departments into its organization, which manage agricultural production by area.

These agronomic services are also responsible for implementing the agricultural policy according to the framework defined by the Agro roadmap.

The 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 different 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 pillar and Partnerships;
- **Training and Communication:** coordination of the network around training projects as part of the Bonduelle Farm Academy and communication projects on agricultural topics.

In 2023-2024, Bonduelle launched internal training modules within the Bonduelle Farm Academy, offering everyone (Agro employees and farming partners) a program on regenerative agriculture. In 2023-2024, 32 agronomy technicians started the training.

- training actions carried out with entomologists to better recognize and protect the beneficial species and pollinators;
- raising awareness of best practices (flower strips, less mowing, adapted phytosanitary products, variety of varieties used, etc.);
- the implementation of a measurement indicator on the protection of pollinators and beneficial species (see our commitment on cultivated surface areas with a plan to protect pollinators by 2030). It involves in particular monitoring the presence or absence of hazardous pesticides. Discussions are underway to expand this measurement indicator;
- the inventory of natural areas on farms, as they offer a safe haven for biodiversity. The number of cultivated species (genetic biodiversity) is also monitored;
- the implementation of a Life Cycle Analysis indicator to measure impacts related to biodiversity;
- protection of areas used for growing. The group supports its farming partners in reducing the impact of the use of phytosanitary products, in particular. To assess the impacts of phytosanitary products on the environment, growers and consumers, Bonduelle relies on the Environmental Impact Quotient - Field Use Rate (EIQ-FUR). The average EIQ-FUR per producer is monitored as part of the monitoring of regenerative agriculture.

The group's new environmental management system (EMS) includes a biodiversity component via practices and the implementation of projects to assess the risks or opportunities for preserving biodiversity in or around its industrial facilities.

#### 2.2.3.2.2 Other actions in agriculture

In agronomy, where our biodiversity protection issues are greatest, Bonduelle has initiated a number of actions, such as:

- monitoring the number of species cultivated per grower per year, essential to guarantee a rich biodiversity and avoid the pitfalls of monoculture (soil impoverishment, increased sensitivity to diseases and pests, etc.);

### 2.2.3.3 Targets and indicators related to biodiversity and ecosystems

#### 2.2.3.3.1 B! Pact targets and Agro roadmap

As part of the B! Pact and its commitment to "Scale up regenerative agriculture", Bonduelle has set itself the following biodiversity targets:

Commitments	B! Pact targets	FY22	FY22 Restated without BALL*	FY23	FY24
#4 Scale up regenerative agriculture	80% of growers engaged in regenerative agriculture by 2030	-	-	Previous value: 46.1% New value: 46.5%	58.4%
	100% of cultivated area using pollinator protection plan by 2030	5%	7.7%	44.1%	69.5%

\* For the purposes of comparability with 2021-2022 at constant scope, the 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

The increase in cultivated areas with a pollinator protection plan is the result of two key factors: firstly, improved reporting thanks to a better understanding of the indicators following the training of teams, and secondly, the implementation of concrete actions on the ground aimed at reducing the use of molecules toxic for pollinators in certain production areas.

Concerning the increase in the percentage of growers engaged in regenerative agriculture, it is mainly due to two factors: firstly, more precise reporting due to access to data that were previously unavailable, and secondly, the promotion of concrete actions on the ground, such as facilitating access to decision-making tools

for irrigation in certain areas and promoting the modulation of nitrogen.

In addition, as part of its Agro roadmap, Bonduelle has set itself the following targets:

- 30% reduction in GHG emissions in Agriculture by 2035 (in intensity);
- 90% of growers renewing their contract with Bonduelle each year;
- 100% of Agro employees trained in regenerative agriculture by 2030.

### 2.2.3.3.2 Other indicators

As Biodiversity is a cross-cutting issue for all environmental issues, Bonduelle also monitors the following indicators:

Commitments	Indicators monitored	2021-2022	2021-2022 Restated without BALL*	2022-2023	2023-2024
Water, Soil, Biodiversity, Certification	Bonduelle cultivated irrigable area (in ha)	63,151	53,724	52,056	52,315
	% of Bonduelle cultivated irrigable area on which irrigation is managed through decision support tool	44%	51.3%	53.7%	65.5%
	<b>% cultivated area using a defense plan for pollinator protection</b>	5%	7.7%	44.1%	69.5%
	% of producers and suppliers with environmental certification aligned with the requirements of the Bonduelle Agro roadmap	N/A	N/A	23.9%	51.6%
	% of total land cultivated for Bonduelle certified organic	4%	2.7%	3.4%	2.7%
Climate change mitigation	% of Bonduelle cultivated area not harvested	8%	6.6%	5.8%	8.6%
	% of Bonduelle cultivated area on which nitrogen fertilization is reasonable	58%	88.8%	64.6%	78.2%
Pesticides	% of Bonduelle cultivated area on which at least one alternative method to synthetic pesticides is used	56%	65.3%	44.3%	74.7%**
Partnerships	Number of Agro employees	301	260	250	225
	Number of Field technicians	N/A	N/A	122	115
Training	<b>% of Agro employees who have reached the "awareness-raising in regenerative agriculture" level</b>	N/A	N/A	1.3%	3.6%

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

\*\* In 2023-2024, the in-depth collection of data on alternative methods to synthetic pesticides significantly improved the indicator result.

### Details of carbon indicators

- 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 grower declarations. Consistency checks by agronomy technicians 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 Mushroom 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 0.6% of the areas cultivated by growers.

- Scope of areas included: the indicators expressed in "cultivated area" and "irrigable area" are calculated for the entire area cultivated by Bonduelle's growers, excluding the equivalent area of the supplier.
  - share of cultivated areas: 89.7% of total cultivated area including supplier equivalents;
  - proportion of irrigable areas: 84.5% of the area cultivated by growers 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.

## 2.2.4 CIRCULAR ECONOMY: committing to a circular economy

### 2.2.4.1 Policies for use of resources and the circular economy

In order to reduce the environmental impact of its products, Bonduelle has mainly focused on the packaging component, with the aim of moving to a more circular model that consumes fewer virgin resources. To this end, the group has defined a packaging policy, the Pack Manifesto, which is based on four areas:

- design recyclable and/or reusable products and packaging;
- choose recycled and environmentally friendly materials;
- reduce the weight of products and packaging;
- increase collection, sorting and recycling.

Defined at group level, this policy is also inspired by the Ellen MacArthur Foundation's Global Sustainability Commitment and the commitments of the European Plastic Pact (EPP).

The targets associated with this policy over the 2025-2035 period are presented below (2.2.4.3 "Targets and indicators").

This policy is managed by the Prospective and Development Department. Bonduelle's local teams, in charge of implementing this policy, benefit from a series of eco-design guidelines to provide concrete guidance on how to achieve the targets that Bonduelle has set for itself. Progress is presented to the GELT each year.

Furthermore, to raise awareness throughout the value chain about eco-design, the group Pack Manifesto is systematically distributed to Bonduelle's suppliers.

In addition, the group's new environmental management system (EMS) includes a section on the circular economy. *via* the implementation of projects to reduce the production of waste or increase its recovery.

### 2.2.4.2 Actions and resources relating to the use of resources and the circular economy

Bonduelle saves resources throughout the life cycle of its products, from the responsible design of products and packaging, and fuels the circular economy of its vegetable waste.

#### 2.2.4.2.1 Analyzing the life cycles and carbon footprint of packaging and products

##### 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 deli vegetables.

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

In order to assess the precise environmental impacts of its products and packaging, Bonduelle is committed to making life cycle assessments more accessible and more operational. The aim is to be able to integrate environmental criteria when making decisions on the choice of packaging and product design.

To make progress on these topics, in an approach of sharing knowledge and experimentation, 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 has introduced two tools to control the carbon footprint of its packaging:

- the first is used to manage the main indicators of the Pack Manifesto and carry out a carbon assessment of all its packaging. On the basis of the data resulting from this tool, each Pack Manager can then develop a roadmap aligned with the specificities of the scope and in line with Bonduelle's targets;
- the second tool makes it possible to compare environmental footprints between several materials via the life cycle analysis method, thus facilitating the development of less carbon-intensive alternatives in the context of research and development work.

As part of its continuous improvement approach, 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.

The group is also participating, within the Association of Food Products Companies (PACTALIM, formerly ADEPALE), in the French regulatory project on the environmental labeling of food products, thus contributing to the analysis of issues and proposals to be applied to labeling.

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

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

Bonduelle has set the goal of designing all single-use plastic packaging and products to be recyclable and/or reusable by 2025. The vast majority (97.9%) of the packaging materials used by Bonduelle today 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.

Moreover, Bonduelle continues its progress and is gradually abandoning non-recyclable multi-layer flexible films in favor of single-material packaging. For example, in France and Eastern Europe, 248 tonnes of frozen film was replaced by polyethylene film, a recyclable single material. In parallel with this saving of materials, the decorations (printing) have been revised to use eco-inking: a change in technology that makes it possible to save 50% of inks compared to traditional inking methods.

### 2.2.4.2.3 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, the group is studying four 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;
4. eliminating any material that may be removed (e.g. cover, batch, etc.).

In 2023-2024, the group continued to integrate recycled materials into its salad bags, notably in Italy, where almost all ranges contain 30% recycled plastic, according to the mass balance method. Certified by the International Sustainability & Carbon Certification (ISCC), this method guarantees the traceability of materials from the circular economy throughout the packaging value chain.

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. The group also stepped up its work on its secondary and tertiary packaging. In Europe, the plastic used to combine batches of 1/4 Bonduelle boxes is gradually being replaced with recycled and recyclable cardboard. This represents 170 tonnes of plastic saved per year.

(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).



This year, BELL Europe also stepped up its work on its secondary packaging: 145 tonnes of fossil plastic were avoided thanks to the use of a stretchable and shrinkable logistics film, incorporating recycled material.

#### 2.2.4.2.4 Reducing the weight of 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.

For metal (steel and aluminum), Bonduelle's main packaging material, the group has succeeded in reducing the weight of cans, via a test program with can suppliers. This reduction represents 350 tonnes of metal saved, i.e. 525 teqCO<sub>2</sub>.

For plastic, paper and cardboard, the group's second-largest packaging material, Bonduelle has also optimized the weight of catering trays in France, as well as the thickness of salad bags and catering trays in Europe, saving 80 tonnes of materials. For Bonduelle Fresh Americas, reducing the thickness and weight of the salad bowls saved 28.1 tonnes of materials.

In Europe, Bonduelle continues to eliminate non-mandatory components from packaging, such as lids on catering trays, or cutlery.

#### 2.2.4.2.5 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, existing channels enable 75% of cans, 74.3% of glass jars and 82.5% of paper and cardboard to be recycled<sup>(1)</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. This assessment is now systematically carried out for all new packaging, in particular for innovative packaging.

In France, Bonduelle is also committed to working with other manufacturers and players in the recycling industry to advance the industry and technologies. Bonduelle is member of the CITEO consortium dedicated to 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.

#### Industrial waste

In 2023-2024, the BFA business unit implemented its Zero Waste program to increase the share of recovery, the quality of sorting, and cooperation with its recovery partners. For example, the Irwindale site (United States) currently recovers 59.3% of its non-hazardous industrial waste (compared to 63% in 2022-2023), and aims to achieve 90% recovery in 2025.

In France, several sites have identified new ways of recovering their waste locally, in particular their plastic waste. For example, certain elements of Bonduelle's packaging are recycled as vine stakes.

#### Energy recovery

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.

Today, the group recovers 20% of its waste from methanation: six sites recover 100% of their waste through methanation.

Thanks to the actions of all its plants, the group's overall performance in terms of energy recovery or recycling of industrial waste reached 59.7% in 2023-2024.

#### 2.2.4.2.6 Raising consumer awareness about food waste

Raising consumer awareness is another lever for tackling the waste of resources. Product packaging includes information on the sorting and recycling systems of the country of sale.

As regards food waste, the group offers different kinds of packaging (shelf life, size) so that consumers can make choices depending on their type of household and consumption. Products also specify portion size.

(1) Source: Eurostat, Europe 2021 data.

### 2.2.4.3 Targets and indicators

#### 2.2.4.3.1 B! Pact targets

As part of the B! Pact and its commitment to "Scaling up the circular economy", Bonduelle has set itself the following targets:

Commitments	B! Pact targets	FY22	FY22 Restated without BALL*	FY23	FY24
#5 Develop the circular economy	100% of our packs are designed to be recyclable or reusable by 2025	97.7%	97.7%	97.8%	98.1%
	0 virgin fossil plastics used in our packaging by 2030 (-100% vs. FY20 in tonnes)	(45)%	(37.7)%	(37.1)%	(44.5)%

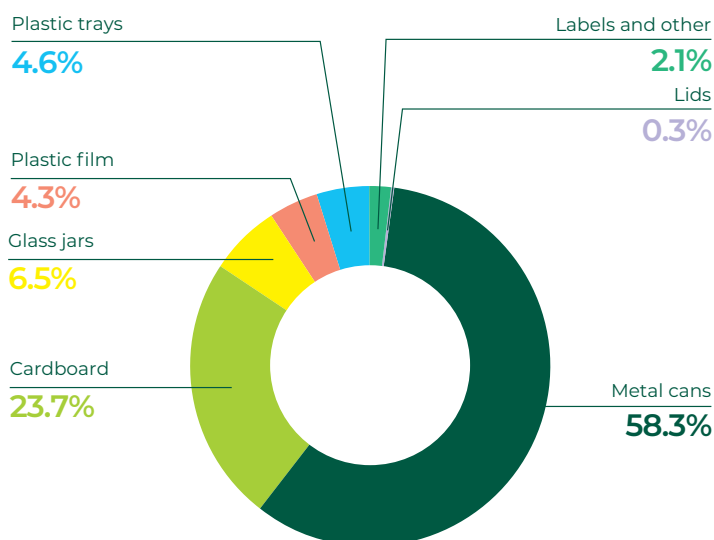
\* For the purposes of comparability with 2021-2022 at constant scope, the 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

The "100% of our packs are designed to be recyclable" KPI is fairly stable and shows just a slight increase. This is due to Bonduelle's steady efforts in terms of packaging recyclability and the continued implementation of projects initiated in previous years.

The "0 virgin fossil plastics" KPI (-100% vs. FY20 in tonnes) improved in 2023-2024 compared to the previous year, reflecting the results of efforts to reduce the thickness of packaging (BFE, BELL Frozen) and the integration of recycled plastics in our packaging (BFA, BFE, BELL).

In addition to these objectives, there is an ambition to reduce the use of virgin materials by 10% by 2025 (all materials combined, including plastic) (-21% in 2023-2024).

#### 2.2.4.3.2 Incoming resources



Packaging	2021-2022	2021-2022 restated without BALL*	2022-2023	2023-2024
Number of tonnes	183,591	147,465	134,064	134,960.73
<b>Breakdown by type of material</b>				
Metal cans	54%	54%	55.3%	56.3%
Cardboard	28%	25%	23.4%	25.4%
Glass jars	7.0%	9%	9%	6.2%
Plastic film	5%	4%	4.3%	4.9%
Lids	0.3%	0.4%	1%	0.3%
Plastic trays	4%	5%	5%	4.7%
Labels and other	1.8%	1.8%	2%	2.2%
<b>Recycled materials</b>				
Proportion of recycled materials in packaging (World – All business units combined)	56.6%	60.1%	58.8%	59.8%
Proportion of recycled materials in packaging (Europe – BFE and BELL)	61.4%	61.4%	61.1%	61.6%

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

The scope of calculation of the indicators can be found in Section 2.1.1.1.3 “Reporting scope/Packaging”.

#### Details of 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.
- 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.

### 2.2.4.3.3 Outgoing resources

In 2023-2024, Bonduelle's facilities generated 440,430 gross tonnes of vegetable waste. This corresponds to 587 kg of vegetable waste per tonne of manufactured product.

During the fiscal year, 100% of Bonduelle's vegetable waste was recovered for commercial use, animal feed, spreading, converted into methane or used as compost.

	2020-2021	2021-2022	2021-2022 restated without BALL*	2022-2023	2023-2024
<b>Production of non-hazardous industrial waste</b>					
Tonnes	71,836	61,164	38,233	35,514	34,387
kg per tonne of manufactured product	59.6	50.7	45.4	46.9	45.8
<b>Treatment channels</b>					
Industrial landfill center	34.0%	32.2%	41.8%	28%	31%
Energy recovery	5.2%	4.0%	4.8%	4%	6.2%
Recycling	60.8%	63.8%	53.4%	68%	63.0%
<b>Production of special waste (hazardous waste)</b>					
Tonnes	273	263	245	839	398
kg per tonne of manufactured product	0.23	0.21	0.28	1.1	0.53
<b>Production of plant-based compounds</b>					
Tonnes	597,760	633,646	421,137	426,424	440,430
kg per tonne of manufactured product	496	525	500	564	587
<b>Valuation</b>					
Agricultural spreading	9.1%	7%	1%	0%	0.32%
Animal feed	51.9%	54%	41%	51%	49.32%
Energy recovery	9.3%	11%	17%	19%	20%
Marketable product	17.7%	16%	25%	26%	26%
Other (compost)	15.1%	11%	17%	4%	4%

## 2.2.5 Taxonomy

### 2.2.5.1 Presentation of the European Green Taxonomy

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<sup>(1)</sup>, 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 thus defined:

1. climate change mitigation;
2. climate change adaptation;
3. sustainable use and protection of water and marine resources;
4. transition to a circular economy;
5. pollution prevention and reduction;
6. protection and restoration of biodiversity and ecosystems.

(1) Delegated Regulation (EU) 2021/2178 ("Delegated Regulation - Article 8"); Delegated Regulation (EU) 2021/2139 ("Climate Delegated Regulation") as well as Delegated Regulation 2023/2485 amending the previous one concerning the climate; Delegated Regulation (EU) 2023/2486 ("Environmental Delegated Regulation") relating to the four targets other than climate targets.

### 2.2.5.2 Reporting obligation

With this in mind, the Green Taxonomy requires the publication of the proportion of sales, capital expenditure (CAPEX) and operating expenses (OPEX) related to economic activities considered sustainable compared to the environmental targets mentioned above.

An activity considered to be sustainable is defined by the Taxonomy Regulation:

- 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.

Today, companies subject to the NFRD (Non-financial reporting Directive) have a taxonomy reporting obligation. It will be phased in over four fiscal years starting from publications as of January 1, 2022. As of June 30, 2024, the activities contributing to the first two Targets related to climate change were analyzed from the perspective of eligibility and alignment with the two climate targets. For the other four targets, only eligibility was analyzed. However, the agri-food sector is, to date, not covered by the Taxonomy Regulation with regard to the six environmental targets. Thus, only the group's secondary activities and individually eligible investments are analyzed.

### 2.2.5.3 2023-2024 results

#### Turnover

The Bonduelle Group's turnover-generating activities mainly concern the manufacturing and marketing of food products, for total turnover of 2,372 million euros in 2024 (see Section 5.5, Note 5.1). However, these activities are not currently considered as having a substantial contribution to the six environmental targets defined by the Taxonomy.

For this reason, Bonduelle's turnover eligibility rate is 0%. In the absence of turnover, CAPEX and OPEX associated with activities eligible for the Taxonomy, capital expenditure (CAPEX) and operating expenditure (OPEX) related to the purchase of production of aligned economic activities or individual measures likely to contribute to the mitigation of global warming were considered.

#### CAPEX

The proportion of eligible CAPEX amounted to approximately 17.8% of total CAPEX (vs. 8.5% at June 30, 2023). At June 30, 2024, the total amount (denominator) of CAPEX was 97.7 million euros (see Section 5.5, Notes 10.2, 10.3 and 10.4).

Eligible CAPEX, reflected in the numerator, amounted to 17.4 million euros and mainly included investments relating to the acquisition of buildings (activity 7.7), the renovation of existing buildings (activity 7.2), works related to energy efficiency equipment (activity 7.3), particularly on our production machines to avoid energy loss, freight transport by road (activity 6.6) and the car fleet (activity 6.5).

Investments aligned within the meaning of the Taxonomy Regulation amounted to 2.6% of eligible CAPEX over the period, i.e. 0.5% of total CAPEX (see Table 2.2.5.4) and only concern the car fleet.

#### 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 so that they continue to function properly.

Due to the absence of eligible turnover, the operating expenses related to the activities contributing to turnover could not be classified as eligible. As a result, the various actions implemented, notably to reduce the carbon footprint of the group's products, have not been taken into account in the indicators relating to operating expenses.

The analysis of these operating expenses led to the conclusion that the indicator is not significant, since they represent an insignificant portion (less than 6%) of the Company's total OPEX, and therefore to exemption from the analysis of eligibility and alignment of OPEXs.

### Compliance with technical review criteria

#### Substantial contribution criteria

For all investments, the Bonduelle Group ensured that it verified the substantial contribution criteria. Concerning the methodology applied for activity 6.5, Bonduelle analyzed the vehicle fleet belonging to categories M1 (passenger vehicles) and N1 (light commercial vehicles) whose specific CO<sub>2</sub> emissions are less than 50 g of CO<sub>2</sub>/km (light utility vehicles with low or zero emissions).

#### DNSH (Do No Significant Harm)

The group carried out the work to verify compliance with the DNSH (Do No Significant Harm) criteria and notably verified compliance with the DNSH on climate change adaptation by carrying out a local analysis of climate-related risks and vulnerability. As a result of this analysis, no high sensitivity on the targeted assets was identified, and no financial impact was deemed significant. The climate change adaptation criterion only applies to the group's eligible activities.





### Compliance with Minimum Guarantees

A dedicated analysis was carried out on the Minimum Guarantees section at group level. These include compliance with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the UN International Bill of Human Rights, and the fundamental

conventions of the International Labour Organization (ILO), and mainly cover human rights and business ethics (anti-corruption with the implementation of the law known as "Sapin II" [see 2.4.1.1.3] and the duty of care [see 2.4.2], responsible taxation, competition law [see 2.4.1.1.4]).

### 2.2.5.4 Regulatory tables

#### Turnover

	Substantial contribution criteria								
	Code(s) (2)	Absolute turnover (3)	Proportion of turnover (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
		in thousands of euros	%	%	%	%	%	%	%
A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY									
A.1 Environmentally sustainable activities (aligned with the Taxonomy)									
Turnover from environmentally sustainable activities (aligned with the Taxonomy) (A.1)	N/A	0	0%	0%	0%	0%	0%	0%	0%
A.2 Activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy)									
Turnover from activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy) (A.2)	N/A	0	0%						
Total (A.1 + A.2)	N/A	0	0%						
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY									
Turnover from activities not eligible for the Taxonomy (B)	N/A	2,372	100%						
TOTAL (A + B)	N/A	2,372	100%						

#### OPEX

	Substantial contribution criteria								
	Code(s) (2)	Absolute OPEX (3)	Proportion of OPEX (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
	in thousands of euros		%	%	%	%	%	%	%
A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY									
A.1 Environmentally sustainable activities (aligned with the Taxonomy)									
OPEX of environmentally sustainable activities (aligned with the Taxonomy) (A.1)	N/A	0	0%	0%	0%	0%	0%	0%	0%
A.2 Activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy)									
OPEX of activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy) (A.2)	N/A	0	0%						
Total (A.1 + A.2)	N/A	0	0%						
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY									
OPEX of activities not eligible for the Taxonomy (B)	N/A	135	100%						
TOTAL (A + B)	N/A	135	100%						



No significant harm criteria (DNSH)							Proportion of turnover aligned with the Taxonomy (A.1.) or eligible for the Taxonomy (A.2.), year N-1 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)			
%	%	%	%	%	%	%	%	%	%
N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%	N/A	N/A
							0%		
							0%		
No significant harm criteria (DNSH)							Proportion of OPEX aligned with the Taxonomy (A.1) or eligible for the Taxonomy (A.2), year N-1	Category (enabling activity) (19)	Category (transitional activity) (20)
Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)			
%	%	%	%	%	%	%	%	%	%
N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%	N/A	N/A
							0%		
							0%		

## CAPEX

				Substantial contribution criteria					
	Codes (2)	Absolute CAPEX (3)	Proportion of CAPEX (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
		in thousands of euros	%	%	%	%	%	%	%
<b>A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY</b>									
A.1 Environmentally sustainable activities (aligned with the Taxonomy)									
Transport by motorcycles, passenger cars and light commercial vehicles	CCM 6.5	458	0%	100%	0%	0%	0%	0%	0%
CAPEX of environmentally sustainable activities (aligned with the Taxonomy) (A.1)	N/A	458	0%	100%	0%	0%	0%	0%	0%
A.2 Activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy)									
Transport by motorcycles, passenger cars and light commercial vehicles	CCM 6.5	3,933	4%						
Freight transport by road	CCM 6.6	6,534	7%						
Construction and real estate – Renovation of existing buildings	CCM 7.2	1,892	2%						
Construction and real estate – Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	1,174	1%						
Acquisition and ownership of buildings	CCM 7.7	3,390	3%						
CAPEX of activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy) (A.2)	N/A	16,923	17%						
Total (A.1 + A.2)	N/A	17,381	18%						
<b>B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY</b>									
CAPEX of activities not eligible for the Taxonomy (B)	N/A	80,348	82%						
<b>TOTAL (A + B)</b>	<b>N/A</b>	<b>97,729</b>	<b>100%</b>						

## 2.2.5.5 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 turnover eligibility, activities that make a small contribution to turnover were not included in the scope of analysis. Thus, turnover 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 2023-2024 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.

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.

## 2.2.5.6 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 2.2.1.1 "Climate change mitigation transition plan").

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 2.2.1.4.3 "Energy savings").

In Scope 3, Bonduelle also aims to reduce the carbon footprint of its emissions, for example by working on the supply of agricultural materials through its Agro roadmap (see 2.2.3.2.1 "The Agro roadmap"), and on the design of its packaging (see 2.2.4.2.2 "Designing recyclable and/or reusable products and packaging").

To successfully implement its transition plan, the Bonduelle Group manages its investments using various tools and equipment (see 2.2.1.1.3), not all of which are reflected in the Taxonomy criteria.

[illegible]

### 2.2.5.7 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 likely to impact their alignment and eligibility indicators. In this context, Bonduelle has set up a working group to prepare the eligibility reporting and alignment with its main “food production” activity which should contribute to the targets of transition to a circular economy and the protection and restoration of biodiversity and ecosystems. To date, no deadline has been defined by the European Commission for the consultation and adoption of the Delegated Act concerning this “food production” activity.

## 2.3 Social

### 2.3.1 COMPANY WORKFORCE: promoting well-being, inclusion and societal commitment

#### 2.3.1.1 Approach

##### 2.3.1.1.1 Interests and views of interested parties

Employees are at the heart of Bonduelle's strategy and business model. To take into account everyone's interests, Bonduelle pursues a policy of structured dialog based on regular exchanges and strategic meetings. Internally, the group has a strong and cooperative relationship with its employees and social partners. The communication procedures are described in Section 2.1.3.2.1 "Identification of stakeholders and communication methods".

##### 2.3.1.1.2 Significant impacts, risks and opportunities and their interaction with the strategy and business model

Bonduelle assesses its impacts, risks and opportunities related to its workforce using two mappings:

- the group's risk mapping (see 4.2.2 "Details of the main risk factors to which the Bonduelle Group believes it is exposed as of the date of this universal registration document");
- the materiality matrix (see 2.1.3.2.2 "Materiality of risks and challenges").

#### 2.3.1.2 Policies related to the Company's workforce

##### 2.3.1.2.1 Human rights policies

The Bonduelle Group's commitment to ethics takes the form of a determination to comply with laws and regulations, the definition of strong values, a commitment from Executive Management<sup>(1)</sup>, as well as membership of leading international programs and the provision of guides and tools to assist decision-making.

In accordance with the ethics charter, Bonduelle complies with international labor standards:

- European Charter of Fundamental Rights;
- fundamental conventions of the International Labour Organization (ILO) and Convention No. 135 concerning workers' representatives. Most of the countries where Bonduelle operates as an employer are signatories to these agreements. Wherever we operate, our corporate ethics and human approach guide our role as a responsible employer.

Bonduelle's internal commitments ensure compliance with these conventions, over and above the following commitments of non-signatory countries:

- 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, 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.

##### 2.3.1.2.2 Occupational health and safety policy

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.

To achieve the goal of zero workplace accidents with lost time by 2025, the Global Safety Leadership Council (GSLC) is responsible for setting the strategic direction and identifying best safety practices for the business units. Composed of a security Manager or operations Manager in each business unit,

(1) See <https://www.bonduelle.com/en/group/our-strategy/>



its missions consist in particular of harmonizing the safety culture, policies, guidelines and standards at group level.

A Health and Safety community is also open to all employees and is fed by the health and safety players at sites, the content being visible and accessible to everyone. A monthly reporting is carried out at business unit and group levels: it enables Executive Management to monitor key indicators such as the frequency and severity rate over a rolling 12-month period, as well as the list of sites without accidents for 12 months or more.

### 2.3.1.2.3 Social protection policy

With regard to the social protection of employees, a charter was drafted in 2021-2022, entitled "Benefits Guidelines – Social Coverage". It defines the scope of the social coverage offered by Bonduelle, its governance and the roadmap for its deployment:

- 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 preferred by the group.

At the time of the overhaul of the B! Pact, the Bonduelle Group wanted to accelerate this subject. Thus, the objective is now for all our permanent employees to benefit from social and medical protection.

More specifically, the aim is to offer:

- life insurance for 100% of permanent employees, regardless of their status, so that their dependents benefit from at least one year's salary in the event of death: since January 1, 2023, 99% of permanent employees are covered and already 20 countries out of the 21 countries where the group operates are included;
- medical coverage aligned with market practices for our permanent employees: **the audit & opportunities phase is underway** and the group is now working on planning and budgets to phase in this implementation from 2025.

### 2.3.1.2.4 Civic and community engagement policy

Civic and community engagement refers to the voluntary contributions made by Bonduelle to help local communities<sup>(1)</sup> meet their socio-economic development needs.

Each site aims, taking into account its specific characteristics, to develop at least one project for the local community. It may take the form of donations that may be financial, in-kind or employee volunteering.

This commitment to communities is also a powerful lever for the implementation of Bonduelle's mission and strategy, for several reasons:

- it creates a concrete commitment framework, in line with the group's mission and its B Corp ambition;
- it brings the Bonduelle leadership model to life;
- it strengthens the local roots of our plants and offices.

The group's initiatives focus in particular on accelerating the food and agricultural transition, in order to protect ecosystems and the planet.

In 2021-2022, Bonduelle drafted its Civic Engagement Policy. It is structured around several targets 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 (employees may undertake several initiatives per year);
- 70% of missions related to the Food and Planet pillars.

This policy is managed at group level by the Manager of the People pillar in the CSR team and by local CSR/HR Managers. Progress is monitored annually against targets within the People pillar.

## 2.3.1.3 Dialog with employees and their representatives

### 2.3.1.3.1 Forums for dialog and agreements signed in 2023-2024

In accordance with its ethics charter, rolled out in all countries where the group operates (see 2.3.1.2.1 "Human rights policies") and on its intranet, Bonduelle encourages openness and dialog in 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.

Bonduelle also has a European Works Council (EWC), a forum for cross-border information, consultation, exchange of views and social dialog. This Council provides regular updates on Bonduelle's situation and development. It organizes social dialog, takes into account 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 that just ended in Europe. In accordance with the agreement establishing the EWC, renewed by unanimous decision in March 2017, subjects related to social policy and CSR (including workplace safety) feature on the agenda of each Annual Ordinary Meeting.

(1) Local communities are groups of people outside Bonduelle who live in the same place and under the same government as the Bonduelle entity or site.

In accordance with the law, each French entity has a Social and Economic Committee. Further, Bonduelle 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, safety and working conditions commission.

Lastly, the French group Works Council is the representative body for Bonduelle's activities in France (canned, frozen, fresh and fresh prepared activity). 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.

### 2.3.1.3.2 Listening to employees

The group has conducted an engagement survey of all its employees at least every two years since 2014. This survey (known as Climate) 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 February 13 to March 31, 2024 in all the group's business units. 94% of group employees took part. The employee engagement rate measured in the 2024 survey was 70% compared to 71% in 2023. During this survey, the group's mission was approved by the majority of employees (72%). Areas for improvement have been identified and will be the subject of action plans adapted to the scope concerned.

### 2.3.1.3.3 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.

### 2.3.1.4 Whistleblowing system

The Bonduelle Group has a whistleblowing system that meets legal and regulatory obligations. This system is accessible to employees and to all group stakeholders. It is detailed in the vigilance plan (Section 2.4.1.2).

### 2.3.1.5 Initiatives for employees

#### 2.3.1.5.1 Health and safety

Each and every person working for or with the 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 group is also committed to maintaining excellent

working conditions by developing prevention policies and guidelines to ensure the highest health standards and the best working conditions. Therefore, 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. They receive their personal protective equipment and all general and workstation-specific safety instructions are issued to them. They can also take additional ergonomics training modules, for example.

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 target by 2025. 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.

Bonduelle is also 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 Global Executive Leadership Team, in partnership with the Global Safety Leadership Council (GSLC), therefore continues to identify and introduce measures to promote workplace health and safety.

In 2022-2023, the Bonduelle Group conducted a Global Perception Survey (global survey conducted in 2022), during which working groups defined the **seven pillars of the group's Health and Safety culture**. This work, carried out at the various sites, was supervised by the GSLC.

The seven pillars were rolled out in 2023-2024 at the level of top Managers and on the occasion of the annual Safety conference. These seven pillars continue to be enhanced to provide day-to-day operational support. Thanks to this work, Bonduelle now has a common, well-defined and harmonized health and safety culture.

In addition to local action plans, and in parallel with a global day of internal communication on safety, two highlights are organized each year:

- an annual conference for all Managers;
- a health and safety week where various joint or specific activities are offered to all employees.

Health and safety is also on the agenda of several governance and management bodies:

- meetings of the Global Executive Leadership Team;
- weekly plant Management Committees;
- monthly meetings between the Industrial Directors of each business unit and Plant Managers; and
- quarterly meetings between the Executive Management of business units and country Managers.

Several major actions were put in place this year to strengthen the safety culture and make everyone accountable in this area, in particular:

- the Health and Safety conference, which brought together 700 employees on February 13, 2024;
- two Health and Safety weeks from March 11 to 15, 2024 for BELL, BFE and BSA and from April 22 to 26 for BEAM and BFA, on the theme “Everyone is a health and safety actor”.

### 2.3.1.5.2 Social protection

The group provides benefits, mainly through defined-contribution plans.

### 2.3.1.5.3 Well-being and fulfillment

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 2.1.3.1.2.3 “The B! Pact, our positive impact platform”.

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 2023-2024, the main measures were therefore as follows:

- **actions in favor of mental health**, such as the celebration of a well-being day with workshops on mental health (Poland, Lithuania, BELL and BSA [site of the registered office in Villeneuve d'Ascq, France]) or the establishment of a psychological support unit whenever necessary;
- **actions in favor of physical health and a healthy diet**: promotion of sports activities via challenges (Hungary, the Netherlands), promotion of plant-rich recipes among employees (BELL, BFA), the “one month to go plant-rich” program (BELL France, BSA);
- **reorganization program** to allow all staff to benefit from two consecutive weekly rest days (BFA).

### 2.3.1.5.4 Training and skills development

#### Be a learning company

The group's ambition is to offer employees a diversified learning environment to support their professional development, their leadership, and their understanding of Bonduelle's challenges. The set of programs offer varied and innovative learning, in which participants play an active role.

Five key programs are offered at group level, in addition to local programs:

- Bonduelle Discovery engages newcomers in the group's mission, through diversified workshops, based on inspiration and collaboration;

- Finance For Growth enables each participant to identify their financial value creation levers. Since its launch in 2015, more than 1,771 participants have followed this program;
- Lead Inspire gives Managers the opportunity to participate in the group's transformation through an individual transformation and leadership development pathway;
- the workshops B.COME and DEAL facilitate the appropriation of Bonduelle's leadership model, improving skills in the areas of leadership, experimentation and the development of positive attitudes in this area. Managerial support is also put in place, so that Managers can create working conditions conducive to the development of leadership for everyone;
- the Impact Conversations at Bonduelle correspond to annual reviews. Their objective is to develop the positive impact of each person on themselves, on others 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 their impact and contribution to the corporate project can be developed. The Impact Conversation takes the form of constructive and regular conversations for which the employee and the Manager are mutually responsible. The Impact Conversation is the starting point of the people management cycle. It is also the step that validates that an employee has an individual development plan.

#### Career development in line with individual aspirations and Bonduelle's challenges

In terms of career management and skills development, as part of its B! Pact, Bonduelle has set itself the following targets:

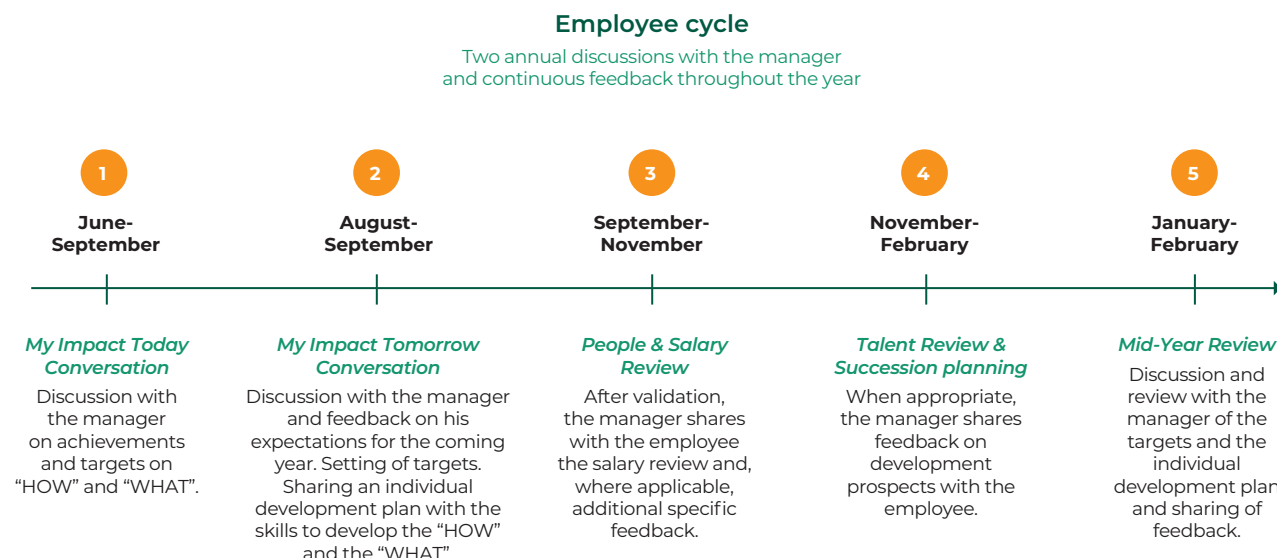
- 100% of employees<sup>(1)</sup> will have an individual development plan by 2030;
- for 2024, 100% of Top Managers have an individual development plan.

After implementing its B.COME and DEAL leadership model, Bonduelle naturally reviewed its HR management cycle. The objectives of this review are as follows:

- create a positive experience for employees through rewarding, simple and effective processes;
- improve the performance of Bonduelle and its employees;
- 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.

(1) The employees concerned here are office workers, working in the group's offices.

This people management 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.



### 2.3.1.5.5 Diversity, equity and inclusion

The Bonduelle Group firmly believes that diversity in the workplace is a form of wealth to be explored and shared. It undertakes not to discriminate, regardless of age, gender, ethnic or cultural origin, sexual orientation, religious beliefs, nationality or marital status. 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 non-discrimination, Bonduelle wants to offer an inclusive work environment. Thus, as part of the overhaul of its B! Pact, Bonduelle has strengthened its commitments in this area by setting the following two targets:

- 100% of sites to implement inclusive hiring initiatives by 2030;
- 100% of Top Managers to be trained in diversity, equity and inclusion (DE&I) by 2025.

Regarding this last target, in 2023-2024, an e-learning for a pilot population was rolled out. It presents the issues of diversity and inclusion, and makes it possible to consider the role of Manager in team management and inclusive recruitment. From 2024-2025, Bonduelle will gradually extend the distribution of this e-learning to the population of Managers.

Pilot tests (such as a DE&I set) have been set up in some business units. The conditions for this rollout to other business units will be explored, to continue to improve knowledge and consideration of these issues.

Each business unit is responsible for managing diversity, equity and inclusion initiatives.

At group level, the DE&I policy is discussed at least twice a year during the GELT committees of the B! Pact and talent reviews.

#### Developing inclusive recruitment

The aim of inclusive recruitment is to remove structural barriers to employment, ensure equal access to employment and treatment for people of all origins and bring together a diverse workforce.

In parallel with this definition, Bonduelle has set itself the following group target: 100% of sites to implement inclusive hiring initiatives by 2030. A series of criteria have also been defined at the sites for inclusion in the group target. Thus, the site must:

- have set up specific recruitment programs for people where there are barriers to employment (job fairs, targeted job dating, etc.);
- have developed a recruitment process that eliminates potential barriers to recruitment (recruitment process without CV, anonymous CV, competency-based interviews, simulation recruitment method, etc.);
- have designed or deployed training programs for HR and hiring Managers in order to promote fairness in the recruitment process (the target is to train 80% of HR and hiring Managers at each site);
- have structured a partnership with NGOs, associations and players in the social and solidarity economy sector aimed at facilitating the targeted population's access to the labor market (e.g. development of mentoring programs for long-term job seekers).

This list is not exhaustive and not cumulative: local sites may share any other initiative in line with the definition of inclusive recruitment. The group's Talent Development team will decide whether or not the initiatives are eligible. An inventory of inclusive recruitment practices deployed in France showed that all sites are committed. To help with group-wide deployment, an operational guide is being prepared.

Faced with the main obstacles to employment, currently present in the United States (including poverty, disability, homelessness, criminal history, addictions, recent arrival in the country), inclusive hiring methods are moving away from usual practices. Job seekers apply without presenting a CV, background check or drug testing. After the first inclusive recruitment campaign launched by the BFA business unit in May 2022, the group has continued this momentum.

### Gender diversity

Bonduelle wants to encourage diversity at all levels, particularly gender diversity. The group has therefore defined a short-term action plan aimed at supporting women throughout their careers. Similarly, in the context of talent reviews and during the action plan phase of all succession plans, Bonduelle is working on the implementation of individual development plans.

In France, Bonduelle signed the agreement on professional equality in July 2022. It reaffirms the shared desire to promote gender equality in the workplace, considering the diversity of teams to be a key element of its performance. Bonduelle also wants to contribute to the development of the social representations of both genders by committing at its own level to promoting professional equality between women and men. The agreement covers the following areas:

- fighting against 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.

This year, Bonduelle in Italy was honored to receive the *CERTIFICAZIONE DELLA PARITÀ DI GENERE*, a certification that recognizes the Company's commitment to gender equality and

an inclusive working environment. It underlines the group's desire to ensure fair representation of women and men at all levels of the organization, and to implement management practices and policies that promote diversity and equal opportunities.

Bonduelle calculates the "gender equality index" for all its subsidiaries in France and publishes the results by indicators, in accordance with legal obligations<sup>(1)</sup>.

### Fighting against all forms of harassment

We protect employees against all forms of harassment, intimidation and harm to dignity or violence, whether of a physical, psychological or sexual nature. We strongly condemn any behavior that may amount to harassment. Every employee has the right to respect and to a positive, harmonious and professional working environment in which the ideas and contributions of each person are recognized. It is the responsibility of each employee to promote this commitment and ensure its respect by being open and straightforward in their dealings with others. This will help maintain a culture based on loyalty, trust and solidarity.

### Supporting the employment of people 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 7.49% for the France scope at fiscal year-end.

By signing in 2022 the sixth agreement to promote the employment of people with disabilities, the Bonduelle Group reaffirmed 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.

### 2.3.1.5.6 Employee engagement

In 2023, the 5<sup>th</sup> edition of the Bonduelle Awards, which recognizes actions related to the INSPIRE corporate project, rewarded six winning teams after the participation of all business units and central services. 48 inspiring actions were shared and all connected employees were able to vote for their preferred

(1) These results are published on the Bonduelle website: <https://www.bonduelle.com/en/bonduelle-2023-professional-gender-equality-index/>



initiatives. More than 1,300 people voted, setting a participation record. The awards recognized the following projects:

- the People prize was awarded to BELL for its work with Restos du Cœur;
- the Food prize went to BEAM for its awareness-raising program for children;
- the Planet prize was awarded to BSA and BELL for the frozen retail bags recyclability project;
- the Growth prize was awarded to BFE for its individual fresh meals project;
- the Efficiency and Profitability prize was given to BSA for the project on the group's intranet;
- the DEAL prize went to BELL for the internal training project on Bonduelle's agricultural expertise;
- the special jury award was given to BFA for the strengthening of its zero waste project in Irwindale.

### 2.3.1.5.7 Promotion of plant-rich food among employees

To better understand the eating habits of employees, an inventory of practices was carried out at all the group's production sites and offices.

Some examples of actions already identified: regularly or systematically offering options for plant-rich cuisine at the company canteen, having a health prevention program around food, promoting plant-rich cuisine recipes to employees, etc. The inventory we carried out this year shows that 59% of our sites are carrying out one or more of these actions. The next step will now be to refine our roadmap to deploy actions to encourage plant-rich food at all our sites.

In March, at the Villeneuve d'Ascq registered office, Bonduelle launched an innovative program that combines well-being and respect for the planet: A month to go plant-rich. This coaching was designed to encourage employee volunteers to adopt a more plant-rich diet, by integrating more vegetables, whole grains, legumes, and vegetarian meals in their daily lives. The program thus offered a combination of workshops to reinforce knowledge, develop culinary skills and boost motivation towards healthier eating. Each participant was able to define their own objectives, while sharing tips and experiences to meet the challenges of everyday life.

### 2.3.1.6 Targets and indicators

The monitoring of the achievement of the B! Pact targets and associated governance can be found in Section 2.1.3.1.2.3 "The B! Pact: our strategy to become a positive impact group".

#### 2.3.1.6.1 B! Pact targets

As part of the B! Pact and its commitments "Create healthy and fair working experiences for our people and partners to thrive", "Foster learning and inclusive hiring practices at Bonduelle and with our partners", and "Encourage our teams to engage locally in positive impact actions at work and outside", Bonduelle has set itself the following targets:

Commitments	B! Pact targets	FY22	FY22 Restated without BALL*	FY23	FY24
#7 Create healthy and fair working experiences for our people and partners to thrive	>75% employee engagement rate (and beyond our external benchmark)	70%	70%	71%	70%
	100% sites with actions promoting plant-rich diet for associates by 2025		- (1)	- (1)	59.1%
	100% permanent employees covered by life insurance by 2025	95%	96.4%	99.7%	99.7%
	100% of permanent employees covered by accessible health insurance by 2025		- (1)	- (1)	- (1)
#8 Foster learning and inclusive hiring practices across Bonduelle and with our partners	100% of associates with an individual development plan by 2030	26.1%	25.9%	39.9%	61.9%
	100% of sites to implement inclusive hiring initiatives by 2030	- (1)	- (1)	- (1)	- (1)
	100% of Managers trained in diversity, equity and inclusion (DE&I) by 2025	- (1)	- (1)	- (1)	24%
#9 Encourage our teams to engage locally in positive impact actions at work and outside	100% of our sites involved in local initiatives by 2025	72%	78%	71%	95.5%

(1) Data not available.

\* For the purposes of comparability with 2021-2022 at constant scope, the 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

- **> 75% employee engagement rate (and beyond our external benchmark):** changes in the KPI related to the B! Pact targets have been relatively small over the last three years. In 2021-2022, the employee engagement rate was 70%, increasing slightly to 71% in 2022-2023, before returning to 70% in 2023-2024. This stability indicates strong employee engagement, even though we have not yet reached our target of 75%. This KPI remains a priority, and additional actions will be necessary to strengthen engagement and achieve this ambition in the coming years;
- **100% of sites having implemented actions that encourage employees to eat more plant-rich food by 2025:** Bonduelle has set a target to raise employee awareness of plant-rich

food, in line with its mission to inspire the transition to plant-rich food. This year, an inventory was carried out to prepare for the collection of the first concrete results next year. All our sites were asked to indicate whether they had implemented at least one awareness-raising action from a defined list. These actions include, for example, the integration of plant-rich food content into the onboarding process for newcomers, the introduction of plant-rich options in the canteen or dedicated communication on plant-rich food, cooking workshops for employees, product tastings with messages about our mission and flexitarianism, as well as programs to encourage more plant-rich food, such as health and nutrition initiatives. Sites that had not yet launched actions were also invited to report this;

- **100% of permanent employees covered by life insurance by 2025:** this target was set in 2022, with, at the time, the aim of a gradual ramp-up depending on the country. Today, the implementation has been completed. We still have to find a solution for fewer than five employees in one country;
- **100% of permanent employees benefiting from affordable health insurance by 2025:** in the coming months, with our partners (brokers and insurers) and with the Company's decision-makers, the group's HR Department will identify the outlines of a minimum base of health coverage for all permanent Bonduelle employees. We will aim for a fair balance between health prevention and healthcare expenses. Our feasibility study will make it possible to finalize and create a budget for our project, and to prepare the implementation schedule;
- **100% of employees with an individual development plan by 2030:** at Bonduelle, we are convinced that each employee should have access to an environment conducive to their development. We encourage learning based on experimentation and shared understanding to develop knowledge, technical skills and personal aptitudes. This year, Bonduelle formalized the definition of a development plan and rolled out an internal communication campaign group-wide throughout the year to raise employee awareness of the importance of working on their own development;
- **100% of sites to implement inclusive hiring initiatives by 2030:** Bonduelle has formalized an inclusive hiring target, with the aim of removing barriers to employment and promoting fair opportunities for all. This year, an inventory was carried out to prepare for the collection of the first concrete results next year. All our sites were asked to indicate whether they had conducted recruitment initiatives aimed at integrating people experiencing barriers to employment, such as people with disabilities, low-income workers, people without university-level qualifications, migrants, internally displaced persons or refugees, formerly incarcerated people, as well as actions related to gender or intergenerational inclusion (young people or people at the end of their careers). Sites that had not yet launched initiatives were also invited to report this;
- **100% of Managers trained in diversity, equity and inclusion (DE&I) by 2025:** in 2023-2024, an e-learning for a pilot population was rolled out across the group. It presents the issues of diversity and inclusion, and makes it possible to consider the role of Manager in team management and inclusive recruitment. From 2024-2025, Bonduelle will gradually extend the distribution of this e-learning to the population of Managers;
- **100% of sites involved in local initiatives by 2025:** Bonduelle has set a target in terms of civic engagement, aimed at encouraging its sites to actively participate in social and environmental actions. This year, an inventory was carried out to prepare for the collection of the first concrete results next year. All our sites were invited to indicate whether they had conducted civic engagement initiatives, such as food tastings and distributions, educational initiatives on nutrition and plant-rich food, activities promoting professional integration, health initiatives (such as races against cancer or blood donations), collections for populations in need, planting programs, composting activities, or awareness-raising campaigns on climate change, biodiversity and sustainability. Sites that had not yet initiated actions were also invited to report this.

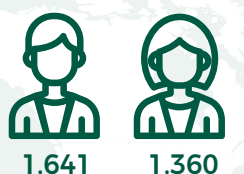
### 2.3.1.6.2 Bonduelle Group human profile

The Bonduelle Group has 8,221 employees on open-ended (permanent) contracts (present at June 30, 2024) and 10,409 full-time equivalent<sup>(1)</sup> employees (open-ended, temporary, seasonal employees and other contracts). The average length of service among permanent employees is 10.6 years.

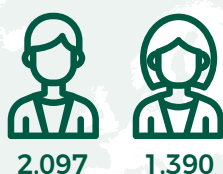
The very nature of its business and the rhythm dictated by the harvests mean that the Bonduelle Group employs a large number of seasonal workers. Seasonal employment accounts for 9.2% of all Bonduelle Group employment contracts (in full-time equivalents). As an employer committed to all its employees, the Bonduelle Group develops responsible approaches to offer everyone quality working conditions (see 2.3.1.5.1 "Health and safety").

(1) Activity performed on a full-time basis over a calendar year, by one or more employees.

## Geographic breakdown of Bonduelle Group full-time equivalent employees - at June 30, 2024



**36.5%**  
NON-EUROPE



**42.5%**  
FRANCE



**21%**  
EUROPE  
EXCL. FRANCE

**Non-Europe:** Brazil, United States, Russia, Kazakhstan.

**Europe excl. France:** Germany, Austria, Belgium, Croatia, Denmark, Spain, Hungary, Italy, Lithuania, Netherlands, Poland, Portugal, Czech Republic, Romania, Slovakia and Ukraine.

**Total employees by type of employment contract and geographical zone (full-time equivalents in 2023-2024)**

	France	Europe excl. France	Non-Europe	Total
Open-ended contracts	3,431	1,693	3,107	8,231
Non-permanent	272	103	72	447
Seasonal	419	316	214	949
Others	477	128	177	782
<b>TOTAL</b>	<b>4,599</b>	<b>2,240</b>	<b>3,570</b>	<b>10,409</b>

**Total workforce by gender, status, age and geographical zone (permanent employees at June 30, 2024)**

	France	Europe excl. France	Non-Europe	Total
Women	1,390	756	1,360	3,506
Men	2,097	977	1,641	4,715
Managers	1,046	365	271	1,682
Non-Managers	2,441	1,368	2,730	6,539
Permanent employees aged under 26	154	53	180	387
Permanent employees aged 26-35	715	312	563	1,590
Permanent employees aged 36-45	909	451	719	2,079
Permanent employees aged 46-49	404	230	235	869
Permanent employees aged 50-55	727	335	394	1,456
Permanent employees aged over 55	578	352	910	1,840

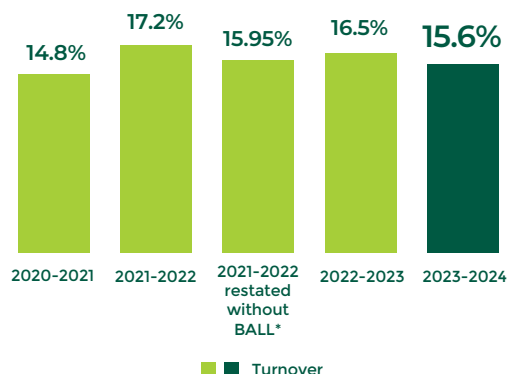
**Hires in number of contracts**

	2020-2021	2021-2022	2022-2023	2023-2024
Open-ended contracts	1,503	2,004	1,042	1,495
Non-permanent	1,257	928	754	715
Seasonal	4,662	4,503	3,501	2,599

**Average seniority of permanent employees**

	2020-2021	2021-2022	2022-2023	2023-2024
<b>Seniority (permanent staff)</b>				
0 to 3 years	3,793	3,853	2,494	2,764
4 to 9 years	2,938	3,043	2,302	2,056
+9 years	4,225	4,275	3,567	3,401
Average seniority	11.93	10.10	11	10.6

## Total Bonduelle turnover



Since 2019-2020, retirements, deaths and contractual terminations are excluded.

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, a stake in which was sold on June 30, 2022.

For 2023-2024, the group's turnover breaks down as follows:  
12.14% in Europe (excluding France), 8.61% in France and 27.00% non-Europe.

## Turnover by gender\* in 2023-2024 (Full-time equivalents)

	France	Europe excl. France	Non-Europe	Total
Turnover – Women	9.92%	13.96%	22.84%	15.49%
Turnover – Men	7.73%	10.76%	30.51%	15.70%
Departures of Women	183	135	366	684
Departures of Men	213	137	581	931

\* Scope: departures at the initiative of the employee.

## Departures by status in 2023-2024 (number of people – all contract types)

	France	Europe excl. France	Non-Europe	Total
<b>Managers</b>				
Due to layoff	14	2	11	27
Due to a death, retirement or agreed departure	21	14	10	45
Due to the employee (resignation, end of trial period)	76	35	46	157
Due to transfer	25	1	13	39
<b>Non-Managers</b>				
Due to layoff	91	43	447	581
Due to a death, retirement or agreed departure	67	71	63	201
Due to the employee (resignation, end of probationary period)	320	237	901	1,458
Due to transfer	7	2	88	97



### 2.3.1.6.3 Collective bargaining coverage and social dialog

#### Forums for dialog and agreements signed in 2023-2024

At June 30, 2024, 68% of the group's employees were covered by a collective agreement.

The main agreements<sup>(1)</sup> signed in 2023-2024 are as follows:

- group agreement dated October 31, 2023 on quality of life at work and working conditions;
- agreement dated January 19, 2024 relating to the management of jobs and career paths.

### 2.3.1.6.4 Diversity

#### Women as a proportion of permanent employees as at June 30

	2020-2021	2021-2022	2021-2022 restated without BALL*	2022-2023	2023-2024
Percentage of women who are Managers	17%	19%	19%	22%	22%
Percentage of women who are non-Managers	83%	81%	81%	78%	79%
Percentage of total employees who are women	43%	42%	41%	43%	43%

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

### 2.3.1.6.5 Salary policy

In all countries in which Bonduelle operates, the group has a salary policy that exceeds the minimum social benefits in force.

For Top and Middle Managers (around 15% of the workforce), Bonduelle has redefined its salary policy group-wide, with a dual objective: to remain in line with market practices, and to strengthen its attractiveness and talent retention. For other employees, the compensation policy is defined by country, where the applicable rules take into account local realities.

### 2.3.1.6.6 People with disabilities

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

	2021-2022	2021-2022 restated without BALL*	2022-2023	2023-2024
Workers with a disability (full-time equivalents [FTE])	371	303	297	298

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

(1) Bonduelle SAS, Bonduelle Development SAS, Bonduelle Europe Long Life SAS, Sud Ouest Alliance – Soléal SAS, Bonduelle Frais Traiteur SAS, Bonduelle Frais France SAS, Bonduelle Traiteur International SAS, Champiland SAS.

### 2.3.1.6.7 Training and skills development

#### Training – Permanent, non-permanent and seasonal workforce

	2021-2022	2021-2022 restated without BALL	2022-2023	2023-2024
Training as a percentage of payroll	0.90%	1.06%	1.16%	1.13%
Total number of training hours	214,035	195,445	236,067	205,267
Average training duration per individual ( <i>in hours</i> )	16	18	23	21
<b>Breakdown of training hours by gender</b>				
Women	36.48%	37.52%	37.45%	41.20%
Men	63.52%	62.48%	62.55%	58.80%
<b>Breakdown of training hours by status</b>				
Managers	19.25%	20.56%	17.56%	14.57%
Non-Managers	80.75%	79.44%	82.44%	85.43%

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

#### Change in the proportion of employees benefiting from a regular “Impact Conversation” at June 30

	2021-2022	2022-2023	2023-2024
Percentage of employees	75%	84%	84.35%

The data for 2021-2022 were already calculated without the BALL business unit, a stake in which was sold on June 30, 2022.

#### Breakdown by gender of employees receiving regular performance and career development reviews

	2021-2022	2022-2023	2023-2024
Women	76.91%	87.56%	82.37%
Men	73.06%	82.37%	85.79%

#### Breakdown by status of employees receiving regular performance and career development reviews

	2021-2022	2022-2023	2023-2024
Managers	88.47%	94.56%	98.11%
Non-Managers	72.14%	82.14%	81.74%

### 2.3.1.6.8 Health and safety

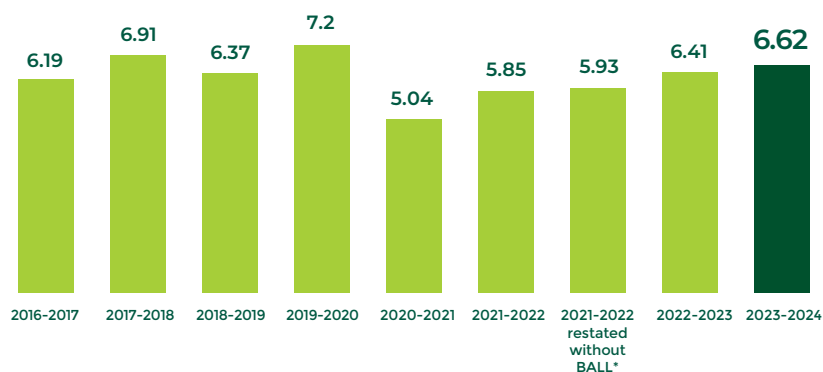
#### Change in the number of safety training hours at June 30

	2020-2021	2021-2022	2022-2023	2023-2024
Number of safety training hours	60,679	79,721	106,136	87,331

#### Change in safety training expenditure compared to total training expenditure

	2020-2021	2021-2022	2022-2023	2023-2024
Safety expenditure	21%	20%	23%	24.6% (excluding BFA)

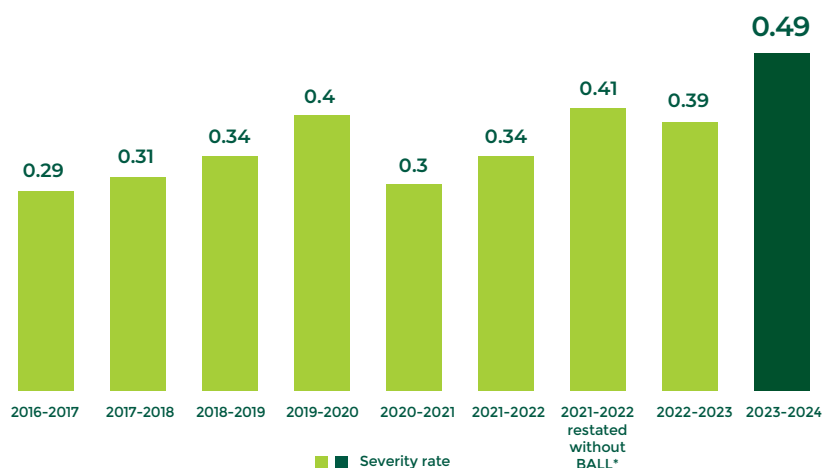
### Changes in the frequency rate of workplace accidents for all employees at June 30



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

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, a stake in which was sold on June 30, 2022.

### Changes in the severity rate of workplace accidents for all employees at June 30



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

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, a stake in which was sold on June 30, 2022.

Workplace accidents with lost time do not include commuting accidents at group level or fatal accidents at work. However, countries can integrate them.

## Breakdown of work-related accidents, frequency rate, severity rate and occupational diseases (OD) in 2023-2024 (all contract types)

	France	Europe excl. France	Non-Europe	Total
Women – Frequency rate	11.30	1.92	1.91	5.44
Men – Frequency rate	14.76	2.76	1.81	7.47
<b>Frequency rate</b>	<b>13.41</b>	<b>2.41</b>	<b>1.85</b>	<b>6.62</b>
Women – Number of work-related accidents with lost time	32	3	6	41
Men – Number of work-related accidents with lost time	65	6	7	78
<b>Number of work-related accidents with lost time</b>	<b>97</b>	<b>9</b>	<b>13</b>	<b>119</b>
Women – Severity rate	1.36	0.04	0.22	0.64
Men – Severity rate	0.62	0.17	0.30	0.39
<b>Severity rate</b>	<b>0.91</b>	<b>0.12</b>	<b>0.26</b>	<b>0.49</b>
Women – Number of lost days due to work-related accidents	3,837	47	960	4,844
Men – Number of lost days due to work-related accidents	2,736	375	928	4,039
<b>Lost days due to work-related accidents</b>	<b>6,573</b>	<b>422</b>	<b>1,888</b>	<b>8,883</b>

	France	Europe excl. France	Total
Women – Occupational disease (OD) severity rate	1.20	N/A	1.20
Men – Occupational disease (OD) severity rate	0.52	N/A	0.52
Occupational disease severity rate	0.78	N/A	0.78
Women – Number of days lost OD	3,398	N/A	3,398
Men – Number of days lost OD	2,274	N/A	2,274
Number of lost working days OD	5,672	N/A	5,672
Severity rate of occupational diseases for France	0.78	N/A	0.78

N/A: Data not available.

## Changes in the absenteeism rate for all employees at June 30

2021-2022	2021-2022 Restated without BALL*	2022-2023	2023-2024
4.79%	4.6%	4.87%	4.54%

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

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

## 2.3.2 VALUE CHAIN WORKERS: Supporting the transition to sustainable food in our value chain

### 2.3.2.1 Responsible purchasing

In Bonduelle's ambition to become a positive impact group, responsible purchasing is a key topic. In 2023, the group drew up its responsible purchasing strategy. It aims to:

- strengthen the environmental, social and governance (ESG) fundamentals of purchasing, in particular compliance with the duty of care and regulations relating to anti-corruption and influence peddling;
- support Bonduelle's ambition, in particular the B! Pact strategy and the climate target;
- disseminate ESG (Environment, Social, Governance) within the value chain.

### 2.3.2.2 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 2.3.2.4.1 "Promote a fair and long-term partnership").

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

#### 2.3.2.3.1 Supplier risk mapping

The group has set itself the objective of evaluating its most important suppliers by their purchasing volumes and risk profile. The group has developed a process for assessing its stakeholders and limiting the risks related to corruption, as well as serious violations of human rights, the health and safety of people and the environment. This assessment is described in 2.4.2.2.2

#### 2.3.2.3.2 CSR assessment of suppliers

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. EcoVadis' 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. In 2023-2024, Bonduelle continued to implement its assessment program: its 400 largest suppliers have now been assessed.

### 2.3.2.4 Relationship with growers

#### 2.3.2.4.1 Promoting a fair and long-term partnership

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 growers, this means the promise of stable prices. These renewable contracts depend on the satisfaction of both parties. Their renewal rate, which is one of the indicators of the B! Pact (see below) reflects this satisfaction. 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.

As part of the continuity of relations between Bonduelle and the agricultural world, the group enabled nearly 200 French farming partners to take a stake in Bonduelle in 2020-2021. The number of shares thus issued represents approximately 0.28% of the number of shares outstanding before and after the issue.

## B! Pact target

Commitment	B! Pact target	FY22	FY22 Restated without BALL*	FY23	FY24
<b>#7 Create healthy and fair working experiences for our people and partners to thrive</b>	<b>&gt; 90% of growers' contracts renewed every year</b>	91.1%	91.9%	88.4%	88.1%

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

– **> 90% of growers' contracts renewed each year:** we recorded a slight decrease (88.1%) compared to the initial target; this indicator was impacted by our changes in volumes. This overall satisfactory result underlines the efforts made to ensure a lasting and trusting relationship with our farming partners.

### 2.3.2.4.2 We share knowledge and promote training

The implementation and success of the Agro roadmap are based on exchanges and knowledge sharing between Field technicians and growers.

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.

As part of its Agro roadmap, Bonduelle has set itself the target of 80% of farming partners receiving training by 2030 (notably in regenerative agriculture).

## B! Pact target

Commitment	B! Pact target	FY22	FY22 Restated without BALL*	FY23	FY24
<b>#8 Foster learning and inclusive hiring practices across Bonduelle and with our partners</b>	<b>80% of growers trained in regenerative agriculture by 2030</b>	The training course in regenerative agriculture for contracted growers began in September 2024. We will therefore be able to provide our first target results in the 2024-2025 sustainability report.			

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

### Implementing the principles of regenerative agriculture in consultation with our stakeholders

As part of the Agro roadmap, Bonduelle is committed to implementing the key principles of regenerative agriculture in consultation with specialized structures such as Earthworm or Pour une Agriculture du Vivant, as well as other companies in the agri-food sector.

These major agronomic principles include in particular:

- maintaining or increasing soil organic matter, reducing soil disturbance, maintaining soil cover in order to limit erosion, maximizing the diversity of crops and ecosystems, and sparing use of resources and inputs and training growers in regenerative agriculture.

All these principles are measured by indicators to monitor the implementation of associated practices.

A rating is assigned according to the results of each indicator, for each farming partner. If the overall score obtained is greater than or equal to 40 out of 100, the farmer is considered to be committed.

Farming partners who are already heavily involved in these regenerative agriculture practices will be able to reach the higher levels: bronze, silver, gold, depending on their results.

This follow-up will enable us to guide the transformation of practices, in collaboration with the farming community.





### Cooperation between sectors for sustainable agricultural practices

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 growers, 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 growers. Bonduelle is also a partner 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 discussions, collaboration and actions. SAI promotes the harmonization of agroecology definitions, tools and guidelines. Bonduelle is also a supporter member of the organization Pour une Agriculture du Vivant. A project is underway with the BFE business unit. This project aims to support producers and technicians via a training program to diagnose agricultural practices and implement improvement actions. A discussion group on agricultural practices has also been set up.

### 2.3.2.5 Contributing together with the business lines to the achievement of B! Pact targets

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 2.2.4);
- 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 2.2.1.4.8), deploy photovoltaic panels on several sites in Europe and study the option of installing new biomass boilers;
- recover and reuse site waste.

### 2.3.2.6 Indicators monitored as part of the Agro roadmap

The indicators relating to workers in the value chain, monitored as part of the Agro roadmap, are as follows:

	2021-2022	2021-2022 Restated without BALL*	2022-2023	2023-2024
Number of suppliers	406	354	360	286
Number of producers	2,551	2,068	2,030	2,087
Total number of producers and suppliers under contract with Bonduelle	2,957	2,422	2,390	2,373
<b>% of producers who renew their contract with Bonduelle</b>	<b>91%</b>	<b>91.9%</b>	<b>88.4%</b>	<b>88.1%</b>
Area cultivated for Bonduelle by partners (in ha)	94,334	61,774	59,108	61,928
Supplier equivalent cultivated area (in ha)	20,960	8,187	8,895	7,107
Sum of total areas cultivated for Bonduelle (in ha)	115,294	69,961	68,316	69,035
% of supplier equivalent surface area	18%	11.7%	13.3%	10.3%
% of producers assessed internally	90%	99.8%	99.5%	98.5%
% of producers having signed the Bonduelle agronomic charter	98%	97.6%	98%	98.3%
<b>% of producers trained in regenerative agriculture</b>	<b>N/A</b>	<b>N/A</b>	<b>0%</b>	<b>0%</b>

*In bold: the macro-indicators of the Agro roadmap.*

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

## 2.3.3 COMMUNITIES: Sustainable change in eating habits with the Louis Bonduelle Foundation

### 2.3.3.1 B! Pact targets

As part of the B! Pact and its commitment to "Promote the flexitarian diet for all", Bonduelle has set itself the following targets:

Commitments	B! Pact targets	FY22	FY22 Restated without BALL*	FY23	FY24
<b>#3 Promote the flexitarian diet for all</b>	<b>Double the impact of Louis Bonduelle Foundation activity by 2030</b>	Given the change in strategic direction of the Louis Bonduelle Foundation in 2024, it was decided to only start the impact measurement reporting from 2024-2025, in order to be able to observe changes in comparable items.			
<b>#9 Encourage our teams to engage locally in positive impact actions at work and outside</b>	<b>100% of our sites involved in local initiatives by 2025<sup>(1)</sup></b>	72%	78%	71%	95.5%

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

(1) In 2022-2023, and retroactively for 2021-2022, sites with fewer than 10 people are no longer included in the scope.

In 2024, involvement in local initiatives reached 95.5%, thanks to the investment of teams who offered employees concrete actions such as food collections for populations in need, educational initiatives on the benefits of plant-rich food or actions focused on health. These results reflect the growing importance given to local commitment within the Company.

#### Details of indicators

The scope for calculating the civic engagement KPI has been revised from 2022-2023.

For reasons of geographical proximity, some sites will be grouped together because the civic engagement actions involve employees of several entities. Sites with fewer than 10 people are therefore not included in the scope.

- the Loudun, Montoire, Montreuil-Bellay, Longué-Jumelles, l'Île-Bouchard (France), La Tourte mushroom production sites are accounted for in the Doué-la-Fontaine site;
- the Estrées canned, Estrées (France) frozen and Rosières sites are accounted for in the Estrées-Mons site;
- Reutlingen registered office and Reutlingen plant have been grouped together on the Reutlingen (Germany) site.

### 2.3.3.2 The Louis Bonduelle Foundation

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

This year, the Foundation continued to pursue its ambition: to encourage sustainable eating habits, particularly among vulnerable populations, wherever Bonduelle employees are present. This ambition is driven by three pillars:

- disseminate knowledge on the adoption of eating habits that are more favorable to our health and that of the planet;
- raise awareness of the challenges of the food transition via support for concrete actions on the ground and the development of educational tools;
- increase the Foundation's impact through employee engagement and networking.

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

Since its creation, the Foundation has participated in more than 30 scientific monographs, 4 white papers and 17 scientific projects.

The Foundation has focused on the general public for the past four years, and in particular populations furthest from basic food education (children, students, families in need, etc.) by supporting local projects to promote the food transition; 32 projects have been supported in this way over the past four years. Bonduelle has set itself the target of doubling the impact of the Bonduelle Foundation by 2030. Celebrating its 20<sup>th</sup> anniversary in 2024, the Louis Bonduelle Foundation will this year become the main partner of the Vegetable Garden World Cup in schools, a competition designed by the Landestini association, which aims to help people reconnect with the earth and living things, discover the world of plants right up to their role on our plates and thus transform behavior towards healthier and more sustainable food.

### 2.3.3.3 Educating consumers about the food transition

In order to make research on plants and sustainable food available, the Foundation runs two Facebook pages, a website<sup>(1)</sup>, which counts an average of 63,975 visitors per month and an open access newsletter: *L'actu de la transition alimentaire* with 7,145 followers. The flagship section of the Foundation's website, "The ABC of plants", publishes numerous articles on sustainable food and the food transition, as well as an e-book on the food transition and numerous infographics.

### 2.3.3.4 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 pieces of 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 pour le futur*<sup>(2)</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. Since 2021, this partnership has contributed in particular to the launch of an immersive and innovative program for 18-35-year-olds, published entirely on Instagram (@jemangepourlefutur). The purpose of this project is to raise awareness among this target

about the adoption of sustainable food and to expand the audience already reached by the Foundation (families, students, children in need). In 2024, digital content was adapted into books to enable wider distribution.

### 2.3.3.5 Call for projects "Let's Vegg'up" to encourage local players on access to plant-rich 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 2021, the Foundation has encouraged and supported 32 projects.

To promote and support players who promote access to plant-rich 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, 10 winners and their projects have already been chosen.

- **La tente des Glaneurs**, a citizens' collective that collects and sorts unsold food to help people experiencing food insecurity;
- **Biscornu**, a gastronomy house employing people with disabilities;
- **La Ferme urbaine du Trichon**, with its street food workshops on cargo bikes for the inhabitants of Roubaix;
- **Le Jardin de Cocagne** and its local organic vegetable baskets as well as its cooking workshops for underprivileged families;
- **Graines Urbaines**, educational workshops about gardens and vegetable gardens for schoolchildren;
- **Salud Ambiental en la Escuela**, school-based educational programs on health and the environment;
- **Biela y Tierra**, bike rides to raise awareness of the environment;
- **TerraLab**, workshops and conferences to promote sustainable lifestyles;
- **Plant-Based Pittsburgh**, with its educational support on how to adopt and maintain plant-rich eating habits;

**Shepherd's Pantry** provides food, resources and services to alleviate hunger and improve the well-being of people in need.

La tente des Glaneurs, Salud Ambiental en la Escuela and Shepherd's Pantry received the Foundation's award. La Ferme urbaine du Trichon, Biela y Tierra and Plant-Based Pittsburgh received the Public award. TerraLab won the Foundation award and the Public award. Finally, Biscornu received the Employee award.

(1) <https://www.fondation-louisbonduelle.org/en/>; please note that information appearing on this website is not part of this universal registration document.

(2) <https://www.instagram.com/jemangepourlefutur/?hl=fr>; please note that information appearing on this website is not part of the universal registration document.

### 2.3.3.6 Bonduelle employees, “hummingbirds” of the food transition

Encouraged by the Foundation, several group employees took part in civic actions to support the food transition.

For example, thanks to the Ouichange association, ten employee volunteers benefited from training in facilitating workshops in schools on the theme of plant-rich food. They were then able to lead workshops in their children's classes to raise students' awareness of their food, increase their knowledge and curiosity

about vegetables. These actions were carried out as close as possible to the group's sites.

In order to provide the opportunity to engage as many of its employees as possible in the communities around our facilities, the group launched the development of an internal platform in 2023, listing associative partners, their operations and their skills needs. Bringing this catalog of operations to life will also require the deployment of a network of correspondents at our sites.

Furthermore, in order to participate in the local life of the group's sites, several community projects were launched.

## 2.3.4 CONSUMERS: Offering a high quality flexitarian diet

### 2.3.4.1 B! Pact targets

As part of the B! Pact and its commitments to “Deliver superior plant-rich food”, “Develop a plant-rich offer by meeting the diverse needs of the flexitarian diet” and “Promote the flexitarian diet for all”, Bonduelle has set itself the following targets:

Commitments	B! Pact targets	FY22	FY22 Restated without BALL*	FY23	FY24
#1 Deliver superior plant-rich food	100% of our products evaluated Nutri-Score A or B by 2025	92%	92%	98.2%	99.0%
	100% products free from controversial additives by 2030	N/A	N/A	82.2%	84.6%
#2 Develop a plant-rich offer by meeting the diverse needs of the flexitarian diet	> 15% of sales achieved through innovations	12.6%	13.7%	9.7%	12.6%
	20% of sales achieved through plant-rich main dish meal solutions by 2030	14.7	14.7	19.3%	17.7%
#3 Promote the flexitarian diet for all	100% of countries promoting plant-rich cuisine for all through dedicated programs by 2030	N/A	N/A	24.1%	71.4%

\* For comparability purposes between 2021-2022 and 2022-2023 at constant scope, 2022 data have been restated without the BALL business unit, in which a stake was sold on June 30, 2022.

The business units continued their roadmap to move portfolios towards Nutri-Score A/B and use still fewer controversial additives. Innovations contributed to the positive changes in these two KPIs. The definition of a main dish has been clarified with a higher level of requirement, which has led to a decrease

in this indicator. In addition, the list of the main countries in which the group wishes to encourage plant-rich cuisine has been revised, along with a steep acceleration in training in plant-rich cuisine in BtoB, which has led to a sharp rise in this KPI.

### 2.3.4.2 The Agro roadmap for healthy and sustainable food

By encouraging virtuous eating habits for health and the planet, the Bonduelle Group is also positioning itself in favor of “eating better”. The group’s Agro teams are thus working to develop and re-internalize the production of pulses.

The Agro teams are also mobilized around product quality. A major focus is on reducing the use of pesticides, in particular with the deployment of a range of vegetables guaranteed to have no pesticide residues.

Bonduelle continues its commitment to more plant-rich food. The group is committed to offering products that meet the growing expectations of consumers in terms of transparency, well-being and respect for the environment. Promoting the transition to plant-rich food is also part of Bonduelle’s ambition to contribute to carbon neutrality (see 2.2.1 “Climate/Reducing our climate footprint”).

Committed to the superior quality of its ingredients and recipes, the group continues to develop its offering to meet the needs of a more plant-rich diet. To facilitate the transition toward a plant-rich diet, the group strengthened its innovation approach this year and revisited the target composition of its main dishes. Bonduelle continues to promote the flexitarian diet by removing the barriers to change, through a range of programs that make it easier for everyone to enjoy more plant-rich cuisine, both at home and out and about.

In June 2024, the group launched an observatory of flexitarian consumption practices, which studies the food habits of people who choose this mode of eating. Quantitative surveys will be conducted every three months on groups of 500 people, interspersed with qualitative surveys to talk about the figures collected. In this way, a large number of people in France will be monitored over time.

Bonduelle makes its teams tasked with innovation and product development aware of these commitments. The Taste and Go tool, for example, trains teams in the practices and vocabulary of plant-based tasting. With regard to nutritional benefits, the NutriGo tool supports teams in accessing the advantages of plants, the preservation of their nutritional qualities during processing, the superiority of the processes developed specifically by Bonduelle, etc.

### 2.3.4.3 Superior plant-rich food

#### 2.3.4.3.1 Nutritional quality of products

For Bonduelle, the nutritional quality of products is essential. Classification of the nutritional quality of products, based on the evaluation and optimization of its products, is based on four essential points:

1. the categorization of products according to five “nutrition” families, according to nutrient composition thresholds:
  - natural vegetables,
  - natural legumes,
  - naturally starchy foods,
  - plant-based main dishes,
  - prepared products;
2. 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 2022, this framework has included the nutritional criteria used to calculate the Nutri-Score.
3. recipe compliance: between 2009 and 2017, Bonduelle revised more than 250 recipes to bring them into compliance with the nutritional criteria recommended by the classification;
4. all new plant-based products since 2017 must meet a number of minimum criteria defined by this classification and be positioned in one of the five defined “nutrition” groups.

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 corresponded to the nutritional framework recommended by the classification;

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.

This classification involves, in addition to the Nutrition Department, the quality, innovation and development engineers as well as the marketing departments of the various business units.

100% of Bonduelle-branded products are thus assessed through the lens of this classification.

### 2.3.4.3.2 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 Nutri-Score (using the 2017 calculation method) by 2024-2025. An update of the figures and targets will be carried out during 2024-2025, taking into account the use of the new Nutri-Score calculation algorithm. In line with its commitment to the nutritional quality of products, Bonduelle continues to voluntarily display 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, the Netherlands and Poland, 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 a score of A or B. In 2023-2024, 99% of branded products were evaluated as Nutri-Score A or B.

### 2.3.4.3.3 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. In 2023, the group revised and harmonized the definition of its controversial additives. It relied on:

- the European Regulation on food additives<sup>(1)</sup>;
- the CODEX Alimentarius, a set of food standards and texts published by the Food and Agriculture Organization of the United Nations (FAO) and the World Health Organization (WHO);
- an additional reference bibliography, representing the opinion of experts and the expectations of consumers.

Bonduelle established an internal classification of additives according to two categories:

- green additives are commonly used. Without controversy, they should be limited and their use could be banned by business units if local regulations or local consumer expectations require it;
- red additives are controversial. They have been banned from new recipes for several years.

This internal classification is reviewed regularly. It is supported by an annual roadmap to achieve the target set for 2030; the existing recipes are thus reworked, range by range.

### 2.3.4.3.4 A range with no pesticide residues

Bonduelle has been expanding its “no pesticide residue” range since 2019<sup>(2)</sup>. This includes ready-to-use salads (lamb’s lettuce, mixed baby greens, baby spinach 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).

**With its “no pesticide residue” ranges**, Bonduelle has chosen to commit to results. The group has deployed a rigorous approach, **impacting its entire value chain and validated by a risk-based analysis**. This commitment requires working collaboratively 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 2.3.4.6 “Food quality and traceability”).

This approach is already applied in several countries: France, Italy, Hungary, Poland and Portugal.

Total volumes of “no pesticide residue” products sold represented nearly 12.5% in 2023-2024.

## 2.3.4.4 A plant-rich offer meeting the diverse needs of the flexitarian diet

### 2.3.4.4.1 Understanding and supporting flexitarianism

In 2022-2023, Bonduelle carried out a study of flexitarian diets. The group wishes to assess with increasing precision the practices and needs associated with a flexitarian diet.

A meta-analysis of existing reports and data and interviews with stakeholders had previously revealed very diverse practices around reduced 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-rich diet.

Bonduelle regularly conducts research projects on consumer behavior, always from the food transition angle.

(1) Regulation (EC) No. 1333/2008 of the European Parliament and of the Council of December 16, 2008.

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



#### 2.3.4.4.2 Product innovations: more vegetables and pulses

In 2022-2023, Bonduelle set up a new organization for innovation. It is led by a group Innovation Manager, with Innovation Managers in each business unit, and site project teams. Bonduelle identified its types of innovation in a mapping process common to all of its business units. The group has drawn up an inventory of its innovations, and harmonized the definition and calculation of the number of innovations between its business units.

All the innovations contribute to the objectives of its commitment #2 Develop a plant-rich offer, meeting the various needs of a flexitarian diet:

- more than 15% of sales achieved through innovations;
- 20% of sales achieved through plant-rich main dish meal solutions by 2030.

Bonduelle innovated this year with, among other things, pulse-based recipes:

- in France, the launch of two new recipes in the “vegetables and cereals” range at Cassegrain and a new range of vegetables, pulses and cereals from Bonduelle;
- in the United States and France, Bonduelle is also expanding its snacks offering by expanding its range of prepared salads;
- in the Netherlands, the launch of four new varieties of dried pulses (black chickpeas, azuki, mung and pinto beans), currently being developed in several European countries;
- in collective catering, new pulse-based products made from red lentils and red kidney beans have been introduced.

#### 2.3.4.4.3 Plant-rich main dishes

In 2023-2024, Bonduelle specified in detail what constitutes a “main dish”. The group relied on its internal expertise and on existing scientific publications. A “main dish” must make a major contribution to a meal, by containing at least two of the following four food groups:

- bread, cereals, rice and pasta;
- fruit and vegetables;
- milk, yogurt and cheese;
- meat, poultry, fish, dried beans, eggs and nuts.

In 2023-2024, 17.7% of products marketed by Bonduelle were “main dishes”.

In 2023-2024, Bonduelle completed this work. The group has strictly defined “**plant-rich**” meal solutions, which must contain at least 80% plant-based materials. It based this on available scientific and nutritional data, and in particular on the report of the EAT-Lancet Commission.

In 2023-2024, 6% of Bonduelle’s marketed products were “plant-rich main dishes”, up from 5.6% in 2022-2023. Precise roadmaps and targets will be worked on during 2024-2025 in order to help more and more consumers turn to more plant-rich solutions.

#### 2.3.4.5 Promoting the food transition

##### 2.3.4.5.1 Supporting professionals to inspire changes in food

To encourage all its stakeholders to adopt a more plant-rich diet, Bonduelle is developing awareness and advocacy actions, both internally and externally:

- **internally**: to encourage employees to consume more plant-rich food, a pilot program, Let’s green up, was launched;
- **externally**: the group has set up the “Greenology®” program for chefs (see below); and is committed to forging partnerships with its retailer customers to promote plant-rich food in stores.

Since 2019, Greenology® helps food service actors, whether independent, chains or professional caterers, to put plant-rich food at the heart of their menus. Turnkey, online support presents plant-rich 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.

Already deployed in several European countries today, this program will be extended and deployed gradually in all regions where Bonduelle operates, by 2030. In 2023-2024, more than 9,600 chefs were thus trained in more plant-rich cooking through nearly 1,200 workshops.

Since 2019, Bonduelle and Carrefour have also had a mutual commitment, the Food Transition Pact, to transform the food system, offering healthy and planet-friendly products at affordable prices. By focusing on five priority issues (packaging, biodiversity, healthier choices, healthier products, climate), this pact aims to contribute to the United Nations Sustainable Development Goals. It also creates a platform for discussion and collaboration to share best practices and progress with consumers.

Bonduelle is also a member of the Steering Committee of this Pact, and led the “Field of meetings” initiative in 2023, organizing visits to partner farms to raise awareness among Carrefour consumers about sustainable agricultural practices and the resulting production. Bonduelle also participates in the promotion of vegetarian recipes via “Veggie Monday” initiatives in-store and online to promote the transition to plant-rich food.

Using a positive approach, the group communicates widely in this way to build new stories and change the way consumers look at plant-rich food.

In 2023-2024, a total of 71.4% of the group's 21 main countries<sup>(1)</sup> undertook actions to help professionals inspire dietary changes. In 2022-2023, 24% of all group countries were involved in this way.

### 2.3.4.5.2 Raising awareness of plant-rich food on websites and social networks

Bonduelle designs monthly editorial and creative content, called **in Europe Veggie Content**, and rolled out in each country on websites and social networks – a program of inspiring content dedicated to plant-rich food and the food transition. The group aims to contribute to changing the eating habits of the many Europeans who don't eat vegetables every day, and to help develop a "veggie culture" that showcases the modern, inspiring and creative aspect of vegetables in all their forms.

A wide range of topics is published around three areas:

- Cook: publication of illustrated recipes with photos or videos;
- Cultivate: explanations of vegetable growing methods, field regeneration, notions of permaculture and pollination, issues surrounding the use of pesticides, etc.;
- Explore: presentation of food trends around the world in an educational way (flexitarianism, vegetarianism and veganism, local and seasonal food, etc.).

In total, more than 400 pieces – in various formats – have been published since 2018 on websites and social networks in all European countries, particularly in France (under the name Légumiz), in Italy (under the name Veggie Passion) and in Germany (under the name Gemüse4me) to promote the extraordinary creativity of vegetables.

Bonduelle monitors the performance of this content in order to measure its relevance and impact.

### 2.3.4.5.3 Valuing the work of growers and the quality of their production

In 2023-2024, Bonduelle took part in the National Agricultural Days, of which it is a major sponsor. The objective of these days is to allow everyone to discuss with growers, to promote their profession and the quality of their production to consumers, and value their contribution to food sovereignty in France. The 4<sup>th</sup> edition, which took place at a farming partner in the Somme, welcomed more than 250 people in 2024: distributor partners, growers, schools, customers and families.

They all followed a journey of discovery of the plant cycle, regenerative agriculture, and plant-rich food during workshops, meetings with growers, agronomists and chefs and gourmet tastings.

## 2.3.4.6 Food quality and traceability

### 2.3.4.6.1 Product control and traceability

To ensure food safety, Bonduelle conducts an annual risk analysis on its products and processes. 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.

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 deploys a quality plan according to its technological specifications (canned, frozen and fresh), the requirements of its internal and external customers and stakeholders, and the regulatory context specific to its various 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:

- crop control, according to the control plans defined with our farming partners;
- quality checks on incoming "plant-rich" raw materials and all other supplies;
- quality controls on the production lines;
- final checks on products before shipping.

Bonduelle has created a network of experts within the business units dedicated to the prevention of food safety risks.

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

Regarding food safety, as part of its microbiology monitoring plan, Bonduelle conducted 45,292 food safety analyses of room temperature products and 19,782 in other product segments in 2023-2024.

The traceability of all information is provided by the code on the packaging. On it is found: field and growing conditions, harvest and transformation date, plant preparation conditions and storage conditions.

(1) Austria, Azerbaijan, Belgium, Belarus, Czech Republic, Denmark, France, Germany, Hungary, Italy, Kazakhstan, Lithuania, Netherlands, Poland, Portugal, Romania, Russia, Slovakia, Spain, United States, Uzbekistan.v

With its raw material and packaging 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, monitoring assessment and plans, definition of audits and controls in accordance with results, 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 policy of specific certifications in the zones where it is located and based on customer requests according to recognized standards, in particular by the GFSI (Global Food Safety Initiative), such as IFS and BRC.

Thus, most agro-industrial sites have several certificates:

**91% of Bonduelle's production sites hold at least one type of certification and 100% are expected to be certified by 2025, thus guaranteeing product quality.**

34 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. BRCGS = Brand Reputation Compliance Global Standard – private standards, owned by a group of Anglo-Saxon distributors, very similar to IFS.
3 FSSC 22000-certified facilities 5 American SQF-certified facilities	SQF: Safety Quality Food – Private international standard owned by the <i>Foundation for Food Safety Certification</i> , based on ISO 22000 and PAS 220 for food producers.
20 organic agricultural facilities	According to current laws and regulations, production facilities are certified for the production of organic products.

### 2.3.4.6.2 Manufacturing processes that are 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 the nutritional and taste qualities of room temperature and frozen vegetables, 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 room temperature products, 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 freezing process temperatures of -30°C, then stored at -18°C; fresh cut salads and salads in trays are prepared and stored at +1°C to +4°C; canned vegetables are preserved solely by heating for just a few minutes at temperatures of around 120°C in sealed packaging, then stored at room temperature.

In each country where Bonduelle operates, there is a department dedicated to consumer satisfaction. In the BEAM and BFE France business units, one person is dedicated to processing consumer complaints with the help of an external service provider. The contact details of the Customer Service Department are printed on each product.

### 2.3.4.6.3 Quality of ingredient purchasing

Bonduelle mainly sources its vegetables from its farming partners. Together, they form a partnership covering product quality in particular (see 2.3.4.2 "The Agro roadmap for healthy and sustainable food").

Bonduelle also buys a minority share of its vegetables from other market players (10.3% in equivalent surface area), and sources its ingredients from specialized retailers. With these suppliers, Bonduelle implements an approach to ensure the quality and safety of finished products.

Bonduelle approves its suppliers and validates the vegetables and ingredients purchased. The local or business unit Purchasing and Quality Departments check their regulatory guarantees, labeling information (ingredients, allergens, nutritional values), the control of their microbiological, physical and chemical risks, etc. The plants can thus obtain supplies in complete safety.

Bonduelle monitors the quality of supplies. The local or business unit Purchasing and Quality Departments, or those of their external service providers, conduct traceability tests, assessment plans, audits and analyses if necessary. These controls, carried out regularly according to the level of risk, may lead to corrective action plans.

### 2.3.4.6.4 Quality and traceability indicators monitored

#### Quality

Indicators	2020-2021	2021-2022	2022-2023	2023-2024
<b>Security analyses</b>				
Number of tests conducted on fresh, prepared ready-to-eat and frozen product categories	36,750	39,659	18,684	19,782
Number of tests conducted on the canned products category	48,427	56,369	46,264	45,292
<b>Certified facilities</b>				
Number of ISO 9001-certified facilities	2	0 <sup>(n)</sup>	0	0
Number of ISO 22000-certified facilities	3	0 <sup>(n)</sup>	0	0
Number of IFS-certified facilities	19	21	21	21
Number of FSSC-22000 certified facilities	6	8	4	3
Number of BRC-certified facilities	16	18	13	13
Number of SQF-certified facilities	8	9	4	5
Number of facilities certified “organic”	23	27	22	20
<b>Number of days of system or product audits</b> carried out by certification bodies, authorities or customers	380	360	308	310
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	120	179	201	182
Percentage of suppliers (excluding partner vegetable producers) who have signed the simplified agronomic charter	42%	45%	68%	49%
Percentage of suppliers audited	16%	13%	12%	10%
Percentage of suppliers evaluated	100%	77%	82%	69%

(1) In 2021-2022, sites previously certified ISO 9001 and ISO 22000 were certified BRC, IFS and FSSC 22000.

#### Details of indicators

Number of tests conducted on fresh, prepared ready-to-eat and frozen vegetable product categories: product testing for *listeria monocytogenes*.



## 2.4 Governance

### 2.4.1 Animal welfare

Few Bonduelle products contain ingredients of animal origin. Nevertheless, the group is sensitive to animal welfare. It recognizes the Five Freedoms of animals:

- not suffer from hunger or thirst;
- not suffer from discomfort;
- not suffer from pain, injury or illness;
- be able to express the natural behaviors specific to the species;
- not feel fear or distress.

In the United States, Bonduelle has included an animal welfare clause in its agreements with suppliers. 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. Like the rest of the plant-rich food industry, the group does not carry out any testing on animals.

#### Monitoring of broiler suppliers

For broilers, Bonduelle relies on the ECC (European Chicken Commitment) guidelines<sup>(1)</sup> and its six criteria:

- implement a maximum stocking density of 30 kg/m<sup>2</sup>;
- use breeds for which animal welfare is proven;
- comply with higher standards with regard to the environment of the chickens, including natural light, supplemented if necessary to achieve at least 50 lux of light intensity;
- install at least two meters of usable perches and two substrates to peck per 1,000 birds;
- adopt controlled atmosphere stunning;
- ensure compliance with the above requirements through an independent audit procedure and the publication of an annual advancement reporting.

Bonduelle monitors the progress of its suppliers on these six criteria and hopes that by 2026, if the poultry sector and sanitary conditions allow, 100% of chickens will meet the standards of the European Chicken Commitment in Europe.

In 2023-2024, progress made on Bonduelle's commitments with regard to the ECC criteria were as follows:

- stocking density 30 kg/m<sup>2</sup>: 0%;
- hybrids: 0%;
- natural light: 40%;
- enrichment: 40%;
- controlled atmosphere stunning: 50%;
- external audit: 30%.

In Europe, the prepared ready to eat vegetable salads in question are made from chickens whose high-quality diet prohibits animal meal and growth hormones, in accordance with regulations. Breeders are committed to the continuous improvement of breeding conditions.

In the United States, Bonduelle promotes compliance with the guidelines National Chicken Council for broilers, and continues its efforts to reduce land use, water consumption, GHG emissions, the use of fossil resources and particulate emissions.

#### Monitoring suppliers of egg-laying poultry (eggs and egg products)

In Europe, Bonduelle is also committed in respect of eggs and egg products, a very small part of its ingredients: 100% of eggs and egg products will be guaranteed "not farmed in cages" in 2025. In 2023-2024, the volume of purchases of egg products from alternative farms was nearly 35%.

(1) <https://betterchickencommitment.com/eu/policy/>

## 2.4.2 Ethics and vigilance

### 2.4.2.1 Ethical business approach

The purpose of “Promoting the transition to plant-rich food to contribute to human well-being and preserve planet health” means investing to defend social, societal and environmental commitments, and broadly speaking, in a business ethics approach.

The Bonduelle Group implements programs and measures to promote an ethical business approach. Through its commitment to achieving the B Corp label, the group is continually seeking to improve its programs.

#### 2.4.2.1.1 Bonduelle Group commitments

The Bonduelle Group's commitment to business ethics involves, in addition to a determination to comply with laws and regulations, the definition of strong values and a commitment from Executive Management<sup>(1)</sup>, as well as membership of leading international programs and the provision of guides and tools to assist decision-making.

##### Bonduelle Group ethics charter

A cornerstone of its ethics approach since 2012, the ethics charter, which was last revised in 2022-2023, expresses the Bonduelle Group's ambition to inspire each employee, as well as its stakeholders. 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. It is the common framework for the entire group. Bonduelle wants its stakeholders to apply standards equivalent to those set out in the charter. It is translated into all of the group's usual languages so that each employee can read and understand it.

The full text is available on the website [www.bonduelle.com](http://www.bonduelle.com).

##### Guide to preventing corruption and influence peddling

The Bonduelle Group has a Guide to preventing corruption and influence peddling.

This guide presents the right behaviors and reflexes to adopt to embody the group's purpose and achieve the objective of becoming a positive impact company. It sets individual and collective expectations of employees and stakeholders to effectively combat corruption and influence peddling. This guide

covers various daily topics, such as corruption and influence peddling, facilitation payments, gifts and invitations, patronage and sponsorship, conflicts of interest, lobbying actions, as well as access to the whistleblowing system.

All employees have been required to comply with this document since 2018; the employee representative bodies have been or are consulted in accordance with the applicable regulations, including when it was revised during fiscal year 2022-2023. It is translated into all of the group's usual languages for adoption by all employees. The full text is available on the website [www.bonduelle.com](http://www.bonduelle.com).

##### Sharing Bonduelle's ethical culture with employees

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.

On site [www.bonduelle.com](http://www.bonduelle.com), a page entitled “Our ethics and anti-corruption approach” presents the Bonduelle Group's ethics approach, the associated documents and its whistleblowing system. When the ethics charter and the Guide to preventing corruption and influence peddling was updated, the Bonduelle Group published a video for employees, aimed at giving meaning to the group's business ethics approach. The latter presents Bonduelle's four compliance programs, the notion of business ethics, the related documents and reminders of access to the whistleblowing system.

During fiscal year 2023-2024, several communications were made, in particular on the occasion of the international days for the fight against corruption, the protection of personal data and the protection of whistleblowers, via the intranet. These communications make it possible to raise employee awareness at various times of the year on these business ethics issues.

##### Management commitment

The Bonduelle Group's governance enables the implementation and monitoring of the four compliance programs:

- anti-corruption program;
- vigilance plan;
- program on competition law compliance;
- personal data protection program.

(1) See <https://www.bonduelle.com/en/group/our-strategy/>; please note that the website is not part of this universal registration document.



A review of the various programs, based on the defined roadmap, and guidelines is presented to Executive Management annually with the aim of continuously improving them and better managing the associated risks.

Various committees, composed of experts depending on the program, are also set up. They ensure the defined action plan is implemented and the coordination of the various programs at group and local level. It meets at least twice a year.

The Bonduelle Group's governance bodies are regularly informed of the programs, policies and measures implemented and their results.

#### 2.4.2.1.2 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 a compliance program targeting corruption and influence peddling.

This program makes it possible to prevent and detect the occurrence, in France and abroad, of acts of corruption and influence peddling and take action, where necessary. It 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:

- **Management's commitment**, 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;
- **group risk mapping**, which is conducted by the group's Internal Audit Department and Legal Department in consultation with the group's operating departments, business units and support functions;
- **risk management**, which is carried out in different ways:

##### a. prevention:

- the expectations and behaviors to adopt to combat corruption and influence peddling are described in the Guide to preventing corruption and influence peddling (see 2.4.2.1.1),
- the training system enables employees most exposed to risks of corruption and influence peddling to better understand these risks. An e-learning was rolled out in previous years, enabling all employees with an e-mail address to follow it, with a target of 80% of employees concerned trained, achieved during the previous year. During this fiscal year, specific in-person training was provided to those exposed,

- a scoring to assess stakeholders has been put in place and takes into account several criteria, including some specific to corruption (see 2.4.2.2.2). This scoring has a process and governance to help decide whether or not to enter into a relationship with the stakeholder, given the risks. Moreover, a process has been put in place enabling operational staff to include specific clauses and provisions in contracts, taking into account Bonduelle's standards in terms of business ethics and, in particular, corruption.

Lastly, it should be noted that the Bonduelle Group has not been subject to any convictions for corruption,

##### b. detection:

- the whistleblowing system makes it possible to collect alerts from employees or stakeholders (see 2.4.2.2.4),
- 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 program,

##### c. remediation:

- a system for managing and monitoring any shortcomings observed in the implementation of procedures is in place,
- a disciplinary sanction system provides for penalties for non-compliance by employees with the rules set out in the Guide to preventing corruption and influence peddling.

#### 2.4.2.1.3 Competition law compliance program

The Bonduelle Group has offered e-learning on the main principles of competition law for a number of years. It is intended primarily for employees who have access to confidential information in order to refine their knowledge, strengthen their vigilance, and give them the ability to adopt compliant behavior and report inappropriate behavior in a proper way. Reminder campaigns are carried out every three years for all employees covered by this training, it being specified that the new employees concerned must take this training from the first months of their arrival.

### 2.4.2.2 Vigilance plan

Through its mission: "To inspire the transition toward a plant-rich 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-rich 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 care for parent companies and contracting companies (hereafter the "duty of care").

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, membership of the United Nations Global Compact, the CSR approach, 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. It 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.

#### 2.4.2.2.1 Vigilance risk mapping

Bonduelle is faced with a range of risks, some of which fall within the scope of the duty of care and are presented in Section 4.2 "Risk factors". In addition, some risks specific to the duty of care are included in the description of extra-financial risks (see 2.5 "Extra-financial performance statement").

The group has therefore specifically mapped the risks for both Bonduelle and its stakeholders, as required under the duty of care.

#### 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-industry 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, 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, 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, UNICEF, CCFD - *Terre solidaire* and 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.



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	2.2.2 2.2.3
Health and safety violations	Lack of sanitary quality of products	Medium	Medium	Medium	2.3.4.5
Environmental and human rights abuses	Soil and land depletion	Medium	Medium	Medium	2.2.3
Environmental damage	Water pollution	Medium	Medium	Medium	2.2.2.2
Environmental damage and Health and safety violations	Use of pesticides	Medium	Medium	Low	2.2.3
Environmental damage and Health and safety violations	Use of chemicals	Medium	Medium	Low	2.3.1.5.1
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	2.2.1
Environmental damage and Health and safety violations	Treatment and management of hazardous waste	Low	Low	Low	2.2.4.3.3

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

Carried out in partnership with EcoVadis, this mapping exercise involved six 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;

- **incorporating risks specific to the agro-industrial sector**, as presented by CCFD-*Terre solidaire*. The BELL, BFE and BEAM business units are committed to this approach. BFA has adopted this approach by carrying out its supplier risk analyzes (see 2.3.2.1 “Responsible purchasing”). Based on this risk analysis, the most at-risk suppliers are identified for an evaluation of their CSR performance (see Section 2.4.2.2.2 “Procedures for evaluating subcontractors and suppliers” below).

The mapping of risks related to the duty of care is reviewed annually, jointly with the CSR, Legal and Internal Audit Departments. They thus ensure the relevance of the risks identified and their ranking. If necessary, adjustments are carried out.

The last full update was carried out during fiscal year 2021-2022.

### 2.4.2.2.2 Procedures for evaluating subcontractors, suppliers and subsidiaries

#### Fair treatment of stakeholders

Relationships with stakeholders (suppliers, subcontractors, service providers, customers, etc.) are essential for the group's sustainability, its development and compliance with its business ethics commitments.

Bonduelle wants its business relationships to be based on the principles of loyalty, fairness, impartiality and vigilance.

Bonduelle has set up a scoring system, making it possible to assess each stakeholder as soon as they enter into a relationship with the group, then once a year, making it possible to monitor the risk over time. This scoring is based on various criteria, such as the sector of activity, the country of registration and invoicing, the currency used and the volume of business budgeted for business and commercial relationships. These criteria are themselves weighted by indices, such as the Global Peace Index or the Corruption Perception Index. Depending on the results of the scoring, the business or commercial relationship is considered to be low, moderate or high risk. In the event of a moderate or high score, related governance makes it possible to decide whether to establish a relationship and the associated action plans to reduce the risk, or prohibit entering into a relationship with the stakeholder. Currently, this scoring is used for all suppliers and service providers, as well as for certain customers located in countries considered to be at risk. It is designed to be used for all customers eventually.

In addition, other measures are taken to prevent and mitigate stakeholder risk:

- specific model contractual clauses are proposed, in the event of non-compliance with measures, which may lead to termination of the contract;

- based on the agronomic sourcing charter, an established process makes it possible to assess this strategic category of suppliers and deploy appropriate risk mitigation or actions or prevent serious harm;
- since 2016-2017, Bonduelle has been rolling out a plan for EcoVadis to assess the CSR approach and performance of suppliers (see 2.3.2.1 "Responsible purchasing"). 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.

#### Better knowledge to act, train employees in the duty of care

During fiscal year 2023-2024, the Bonduelle Group trained certain employees exposed to business ethics risks, including the duty of care, in person. This training revised the fundamentals in this area and the processes to be applied within the group. In addition, memos and reminders are regularly posted on the group's intranet to raise employee awareness of these issues. Lastly, an awareness-raising video was rolled out during the previous fiscal year and is accessible to all employees, in all the group's usual languages.

#### 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 Scoring to assess stakeholders Insertion of specific contractual clauses		
Growers	Agronomic sourcing charter (see 2.3.2.4.1) signed by the 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 Scoring to assess stakeholders		

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



### 2.4.2.2.3 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 2.3.1.2) Communication on the business ethics approach, including the ethics charter and the Guide to preventing corruption and influence peddling (2.4.2.1)	Climate mitigation and adaptation policy (see 2.2.1) Water pollution management (2.2.2) Biodiversity and ecosystem policy (2.2.3) Circular economy policy (2.2.4)	Policy of zero work accidents (see 2.3.1.6.8) Product quality and nutrition policy (see 2.3.4.3.2) Louis Bonduelle Foundation (see 2.3.3.2)
	Ethics charter (see 2.4.2.1) specifying in particular obligations to prevent risks related to the duty of care Guide to preventing corruption and influence peddling (see 2.4.2.1.1) Continuous improvement of our CSR reporting with external audits (see 2.6) Commitments to local communities (see 2.3.1.2.4)		
Subcontractors and suppliers	Ethics charter (see 2.4.2.1) Responsible purchasing policy (see 2.3.2.1) Specific contractual clauses inserted in contracts, requiring stakeholders to comply with several elements, including identifying serious violations of human rights, fundamental freedoms, health and safety of people and the environment		
Growers	See Bonduelle's Agro roadmap (2.2.3.2.1) See relations with growers (2.3.2.4)		

### 2.4.2.2.4 Whistleblowing system

The Bonduelle Group has a whistleblowing system that meets legal and regulatory obligations.

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 existence of this whistleblowing system in several ways: an awareness-raising video on business ethics has been shared and explains this system, posters have been displayed at premises, giving employees easy access to it, and the procedures are available on the group's intranet and platform. The whistleblowing system is also mentioned in the ethics charter and the Guide to preventing corruption and influence peddling. Reminders are also given during business ethics training. Lastly, communications may be made during the year, particularly during international business ethics days.

The Bonduelle Group's stakeholders are informed of the existence of this whistleblowing system in the context of their contractual relations and through the "Submit an alert" page at [www.bonduelle.com](https://bonduelle.whispli.com/alert?locale=en), which gives them access to the internet platform<sup>(1)</sup>.

So that everyone can know the procedure to be followed and the conditions to be respected when filing an alert, a procedure is attached to this alert system and available to all. It specifies the way in which whistleblower protection is guaranteed<sup>(2)</sup> and how alerts are processed.

For the processing of alerts, collegial and impartial governance, composed of experts and completely unrelated to the management chain related to the incident, has been set up. A dedicated procedure for investigations also exists for the people called upon to deal with the whistleblowing.

During fiscal year 2023-2024, Bonduelle identified nine alerts related to business ethics. These were handled according to the whistleblowing and investigation procedures.

1) <https://bonduelle.whispli.com/alert?locale=en>

(2) In accordance with Directive (EU) 2019/1937.

### 2.4.2.2.5 Monitoring procedure

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 dialog policy (see 2.3.1.6.3) and respect for human rights (see 2.4.2.2.1)	Climate mitigation and adaptation policy (see 2.2.1) Management of water from pollution (2.2.2) Biodiversity and ecosystem policy (2.2.3) Circular economy policy (2.2.4)	Frequency rate of work-related accidents (see 2.3.1.6.8)
	Evaluation of progress towards CSR targets by the GELT 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 (see 2.3.2.2)	Number of suppliers assessed by the EcoVadis platform Number of stakeholders assessed on the basis of scoring Number of suppliers having received the Guide to preventing corruption and influence peddling (formerly known as the "Supplier Code of Conduct")		
Growers	Proportion of growers having signed the agronomic sourcing charter (see 2.3.2.6) Proportion of farming partners having received the Guide to preventing corruption and influence peddling (formerly known as the "Supplier Code of Conduct")		

### 2.4.2.2.6 Report on the implementation of the vigilance plan in 2023-2024

#### 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 whistleblowing system and the Guide to preventing corruption and influence peddling;
- 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 2023-2024, the group had assessed 256 suppliers through EcoVadis.

In addition, 15,770 suppliers had been assessed on the basis of the scoring set up.

#### Appropriate actions to mitigate risks or prevent serious harm

The contractual clauses are inserted in contracts to express Bonduelle's commitments and require equivalent commitments from its partners and suppliers.

The Guide to preventing corruption and influence peddling and the ethics charter are provided by the Purchasing Departments of the four Bonduelle Group business units.

#### 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 in business ethics, have been presented to Bonduelle SCA's Supervisory Board. An assessment and action plans were presented to Executive Management during the fiscal year.

The Compliance Steering Committee has met twice since the last universal registration document to discuss business ethics, including the vigilance plan.

The monitoring actions focused on the following points:

- monitoring of the implementation of and compliance with the third-party assessment process;
- updating of mandatory contractual documents, including clauses on business ethics;
- construction of an e-learning dedicated to the duty of care, which will be rolled out at a later date;
- monitoring and assistance in the management of whistleblowing.



### 2.4.3 Participation in industry trade associations

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 2023-2024. In 2023-2024, Bonduelle Group employees, as representatives of the Company, were involved in the governance of some 30 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), Kulinaria, Markenverband;
- in the United States: California Leafy Green Marketing Association (LGMA);
- in France: PACT'ALIM – French food SMEs and mid-caps (formerly ADEPALE (Association of Food-Processing Companies)), ANICC (National Interprofessional Mushroom Association), ANIFELT (National Interprofessional Association for Processed Fruit and Vegetables), ARIA AURA (Association of Agri-food Industries in Auvergne Rhône-Alpes), ARIA Nouvelle-Aquitaine (Association of Agri-food Industries in Nouvelle-Aquitaine), CTCPA (Agri-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), GECO FoodService (Association of suppliers to the out-of-home consumption markets), SVFPE (Trade Union of Manufacturers of Fresh Ready-to-Use Plant-Based Products), ILEC (Consumer Goods-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 Hungarian Food Industries), FRUITVEB (Hungarian Association of the Fruit and Vegetable Sector), MHKSz – Magyar Hűtő és Konzervipari Szövetség (Hungarian Association of Freezing Process and Packing Food Companies);
- at Community level (European Union): AETMD (European Association of Sweet Corn Processors) and PROFEL (European Organization of Fruit and Vegetable Processing Industries).

## 2.5 Extra-financial performance statement

### Table cross-referencing EFPS items

The group's business model is presented in Sections 1.1 "Profile", 1.5 "Strategy to become a company combining financial performance and positive impact" and 2.7.1 "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 Indicators: Human resources <ul style="list-style-type: none"> <li>frequency of work-related accidents</li> <li>work-related accident severity rate</li> </ul>	2.4.2.2 2.3.1.6.2 2.3.1.6.8
Soil and ecosystem depletion	Policies and diligence: the Agro roadmap, our impact agronomic strategy Indicators: Agronomy <ul style="list-style-type: none"> <li>% of growers engaged in regenerative agriculture</li> <li>% of cultivated areas with a pollinator protection plan</li> <li>% of producers and suppliers with environmental certification aligned with the requirements of the Agro roadmap</li> <li>% of Bonduelle cultivated area on which at least one alternative method to synthetic pesticides is used</li> <li>% of Bonduelle cultivated irrigable area on which irrigation is managed through decision support tool</li> <li>% of Bonduelle cultivated area on which nitrogen fertilization is reasonable</li> </ul>	2.2.3.2 2.2.3.3.2
Climate variability	Policies and due diligence: Contributing to carbon neutrality & Better industrial plants for the planet Indicators: Carbon and industrial environment <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 facilities across Europe</li> <li>share of alternative energy in Bonduelle's energy mix</li> </ul>	2.2.1.1 2.2.1.4.5 2.2.1.7 2.2.1.6 2.2.2.1
Product shortages	Policies and due diligence: Food quality and traceability Indicators: Quality <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 facilities 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>	2.3.4.6 2.3.4.6.4
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 2.4.2 "Ethics and vigilance". Indicators: <ul style="list-style-type: none"> <li>Number of employees trained in the main principles of competition law</li> </ul>	2.4.2.1.3

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.

## 2.6 Report of the independent third party

For the fiscal year ended June 30, 2024

To the Shareholders' Meeting of Bonduelle,

In our capacity as Statutory Auditor of Bonduelle (hereinafter the "Company"), appointed as independent third party ("third party") and accredited by the COFRAC French Accreditation Committee, under number 3-1886, 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 extra-financial performance statement, prepared in accordance with the Company's procedures (hereinafter the "Guidelines"), for the fiscal year ended June 30, 2024 (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.

### 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 extra-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.

### Preparation of the 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, summarized in the Statement and available on request from its registered office.

### Limits inherent in the preparation of the Information

The Information may be subject to uncertainty inherent in 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;
- drawing up a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main extra-financial risks, a presentation of the policies implemented with respect to these risks as well as the outcomes of these policies, including KPIs and the information set-out in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- preparing the Statement by applying the Company's Guidelines as referred to above;
- 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 KPIs, 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 the Executive Management, we are not authorized 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 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

Our work described below was carried out in accordance with the provisions of Articles A. 225-1 *et seq.* of the French Commercial Code, our audit program consisting of our own procedures, the professional doctrine of the *Compagnie nationale des Commissaires aux Comptes* relating to this intervention, in particular the technical opinion of the *Compagnie nationale des Commissaires aux Comptes*, Intervention of Statutory Auditors – Intervention of the independent third party – Extra-financial performance statement, in lieu of a verification program and the international standard ISAE 3000 (revised).

## Independence and quality control

Our independence is defined by Article L. 821-28 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 nine people between January and October 2024 and took a total of ten 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.

## 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 judgment 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 of the French Commercial Code governing social and environmental affairs, respect for human rights and the fight against corruption and tax evasion and includes, where applicable, an explanation of the reasons justifying the absence of information required by the second paragraph of section III of Article L. 225-102-1 of the French Commercial Code.
- We verified that the Statement presents the information required under section II of Article R. 225-105 of the French Commercial Code when it is relevant with regard to the main risks.
- 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 KPIs associated with 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 (actions and results) that we considered to be the most important<sup>(1)</sup>. For certain risks, our work was carried out at the level of the consolidating entity and in 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 KPIs and other quantitative outcomes that we considered to be the most important<sup>(2)</sup>, 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. This work was carried out on a selection of contributing entities<sup>(3)</sup> and cover between 16.3% and 100% of the consolidated social data and between 45.1% and 100% of the environmental 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.

Lille, October 4, 2024

One of the Statutory Auditors,

Deloitte & Associés



Edouard LHOMME  
Partner, Audit

(1) **Selected qualitative information:** Changes in the management of industrial waste in relation to the recyclability of packaging, Measures to monitor the quality of suppliers selected for the food safety aspects of vegetables and ingredients purchased, Review of mechanisms for sharing value with growers through pricing policies and access to capital, Methodologies for identifying and calculating Scope 3 GHG emissions relating to consumers.

(2) **Quantitative information selected:**

Social: Workforce (FTE), Frequency and severity rate of workplace accidents, Percentage of Managers trained in fairness, diversity and inclusion.

Industrial environment: Energy consumption and breakdown by energy source, Share of alternative energies in the energy mix, Consumption of water and Breakdown by type of sourcing.

Packaging: Change in the percentage of virgin fossil plastic used in packaging.

Carbon: Scope 1 & Scope 2 greenhouse gas emissions.

Agronomy: Percentage of Bonduelle cultivated area on which at least one alternative to synthetic pesticides is used, Percentage of Bonduelle cultivated area on which nitrogen fertilization is restricted, Percentage of producers who renew their contract with Bonduelle.

(3) **Selected entities:** Social data: Bordères, Irwindale Plant, Irwindale HQ, Florence and Bekescsaba. Industrial Environment data: Renescure, Estrées BSI and Vaulx-Vraucourt. Agronomy data: Bonduelle Nord Picardie and Hungary. Group consolidated data (Social, Packaging and Carbon).

## 2.7 Appendices

### 2.7.1 Organizational structure of the Bonduelle Group

#### Operational organization

	BONDUELLE EUROPE LONG LIFE (BELL) Canned and frozen	BONDUELLE FRESH EUROPE (BFE) Fresh	BONDUELLE FRESH AMERICAS (BFA) Fresh	BONDUELLE EURASIA MERCOSUR (BEAM) Canned and frozen
AGRICULTURAL OWN- PRODUCTION FACILITIES	France • L'Île-Bouchard • Longué-Jumelles (La Tourte) • Loudun • Montoire	Spain • Torre-Pacheco		Russia • Novotitarovskaya • Timashevsk
INDUSTRIAL PRODUCTION FACILITIES	France • Bordères • Doué-la-Fontaine • Estrées-Mons conserve • Estrées-Mons surglé • Labenne • Renescure • Vaulx-Vraucourt  Hungary • Békéscsaba • Nagykovács • Nyiregyháza  Poland • Gniewkowo • Ruchocice  Portugal • Santarém	Germany • Reutlingen • Straelen  France • Genas • Rosporden • Saint-Mihiel • St-Benoist-sur- Vanne  Italy • Battipaglia <sup>(1)</sup> • San Paolo d'Argon <sup>(1)</sup>	United States • Jackson • Irwindale • Swedesboro	Brazil • Cristalina  Russia • Novotitarovskaya • Kaluga • Timashevsk
LOGISTICS PLATFORMS	Belgium • Kortemark  France • Flaucourt • Longué-Jumelles • Montreuil-Bellay • Rosières		• Florence	
	EUROPE ZONE		NON-EUROPE ZONE	

\* One site is managed directly by the group: the Herm site in France.

(1) In partnership with OP OASI.



## 2.7.2 Methods for calculating key B! Pact indicators

### FOOD PILLAR

Targets	Indicator calculation methods	Any specific features of the scope
100% of our products evaluated Nutri-Score A or B by 2025	<i>[Number of products assessed as Nutri-Score A or B] / [Total branded products]</i> Results by volume (unit: kg) This is the Nutri-Score algorithm established in 2017. A new version arrived in 2024 and will be applied from next year across all our products in the countries concerned: the targets and roadmaps will therefore have to evolve accordingly.	On our branded activities. Mushroom products from Poland are also excluded from the calculation. So-called "display" (or mix/heterogeneous) products are excluded from the calculation because they may contain different Nutri-Score results. The Cristalina site (Brazil) is excluded.
100% products free from controversial additives by 2030	<i>[Number of products without additives] / [Total branded products]</i> Results by volume (unit: kg) Definition of controversial additives: Food additives by direct or indirect addition, declarable or non-declarable, are substances intentionally added to foods to perform certain specific technological functions, for example to color, sweeten or contribute to food preservation. In the European Union, all food additives are identified by a number beginning with "E". Processing aids, i.e. additives used in our manufacturing processes, but absent from the finished product, are excluded from the scope.	On our branded activities. Mushroom products from Poland are also excluded from the calculation. The Cristalina site (Brazil) is excluded.
> 15% of sales achieved through innovations	<i>[Sales from branded innovations] / [Total sales from branded products]</i> An innovation is any significant change made to our products or services over the last 36 months, perceived as new by consumers and having a significant impact on the market (technology, sales network, territory, vegetable, recipe, mixture, packaging, etc.).	On our brand activities, in our Retail, Food Service, B2B and E-Commerce networks
20% of sales achieved through plant-rich main dish meal solutions by 2030	<i>[Sales from plant-rich main dish meal solutions] / [Total sales from branded products]</i> Results by sales (unit: euros) Plant-rich: qualifies a product mostly made with ingredients of plant origin (80%). In all cases, the quantity of ingredients of animal origin must be significantly lower than the local market reference for a similar use.	On our branded activities, excluding Food Service
100% of countries promoting plant-rich cuisine for all through dedicated programs by 2030	<i>[Number of countries where Bonduelle operates encouraging plant-rich cuisine] / [Total of the main countries where Bonduelle operates]</i>	The countries in the scope are countries whose brand sales exceed 4 million euros, excluding Mercosur and exports (i.e. 21 countries).
Double the impact of Louis Bonduelle Foundation activity by 2030	Finalization of the target in progress due to a reorientation of the Louis Bonduelle Foundation's partnership action from September 2024. No result available for the indicator this year.	

## PLANET PILLAR

Targets	Indicator calculation methods	Any specific features of the scope
80% of growers engaged in regenerative agriculture by 2030	<i>[Number of growers engaged in regenerative agriculture] / [Total growers under contract]</i> The engagement of growers is measured using an internal measurement tool developed in collaboration with agronomists, NGOs and other sectors. This tool makes it possible to assess engagement at the level of each of the partner farms.	Scope of contracted growers.
100% of cultivated area using pollinator protection plan by 2030	<i>[Cultivated areas with a pollinator protection plan] / [Total contracted surface areas]</i> Cultivated areas with a pollinator protection plan are cultivated areas to which no molecules harmful to pollinators are applied.	Scope of contracted growers.
100% of our packs are designed to be recyclable or reusable by 2025	<i>[Tonnes of packaging designed to be recyclable] / [Tonnes of packaging of products sold]</i> 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).	Engagement on our branded activities. Subcontracting is included in the calculation. For technical reasons, the current calculation provisionally includes private label products.
0 virgin fossil plastics used in our packaging <sup>(1)</sup> by 2030 (-100% vs. FY20 in tonnes).	<i>[[Tonnes of packaging containing virgin fossil plastics_Year N] - [Tonnes of packaging containing virgin fossil plastics_Baseline]] / [Tonnes of packaging containing virgin fossil plastics_Baseline]</i>	Engagement on our branded activities. Subcontracting is included in the calculation. For technical reasons, the current calculation provisionally includes private label products.
38% reduction in our Scopes 1 & 2 GHG emissions by 2035 (vs. FY20 in absolute terms)	<i>[[GHG Scopes 1 &amp; 2 emissions year N] - [GHG Scopes 1 &amp; 2 baseline emissions]] / [GHG Scopes 1 &amp; 2 baseline emissions]</i> Target validated by the SBTi.	
30% reduction in Scope 3 GHG emissions by 2035 (vs. FY20 in intensity)	<i>[[GHG Scope 3 emissions year N] - [GHG Scope 3 baseline emissions]] / [GHG Scope 3 baseline emissions]</i> Target validated by the SBTi.	Exclusion of consumer emissions (items 3.9 and 3.11) in accordance with the SBTi methodology.

## PEOPLE PILLAR

Targets	Indicator calculation methods	Any specific features of the scope
> 75% employee engagement rate (and beyond our external benchmark)	<p>The group has conducted an engagement survey (Climate) of all its employees at least every two years since 2014. We entrust the calculation of this barometer to a specialist partner and guarantor of the methodology (OpenSquare). Among the questions in this barometer, four are specifically used to calculate a synthetic indicator: the engagement rate. These four questions measure pride, intention to remain with the Company, recommendation and motivation to get involved on a daily basis.</p> <p>The external benchmark for this engagement rate is provided by our external partner. 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.</p>	
> 90% of growers' contracts renewed every year	$\frac{[\text{Number of grower contracts renewed since } N-1]}{[\text{Total grower contracts in } N]}$	Scope of contracted growers.
100% sites with actions promoting plant-rich diet for associates by 2025	$\frac{[\text{Number of sites that have implemented actions}]}{[\text{Total number of sites}]}$ <p>Target set for implementation over the 2024-2025 period.</p> <p>Bonduelle has formalized a target to raise employee awareness of plant-rich food as part of its mission to inspire the transition to plant-rich food. This year, a first inventory was carried out, inviting all our sites to indicate whether they had implemented at least one awareness-raising action from a defined list. Actions include: the systematic integration of plant-rich food content into the onboarding process for newcomers, the implementation of plant-rich options in the canteen or dedicated communication on plant-rich food, cooking workshops, product tastings accompanied by communications on our mission and flexitarianism, or programs encouraging employees to adopt a more plant-rich diet, such as health and nutrition programs. If no action had been taken, this should also be reported.</p>	All sites are concerned, with priority given to larger sites to start with (plants, registered offices, etc.). Sites with fewer than 10 people are not included in the scope.
100% permanent employees covered by life insurance by 2025	$\text{Sum of } [\text{Number of employees in each country covered by a life insurance policy}]$	All permanent employees of the group are beneficiaries. Excluding seasonal employees.
100% of permanent employees covered by accessible health insurance by 2025	By June 2025, the group will define its strategy in terms of base for health coverage for its employees in all countries. The definition of this indicator will then take into account the contours of this strategy.	The scope of application and any exclusions will be defined in the course of 2025.

## PEOPLE PILLAR

Targets	Indicator calculation methods	Any specific features of the scope
100% of associates with an individual development plan by 2030	<i>[Number of employees with an individual development plan] / [Number of employees eligible for an individual development plan]</i> An individual development plan is drawn up for all employees who benefit from an Impact Conversation (annual activity review), logged in our individual development management software (BTalent).	
80% of growers supported with training by 2030	<i>[Number of contracted growers trained] / [Total number of contracted growers]</i> No result available for the indicator this year. Finalizing the target is ongoing.	Scope of contracted growers.
100% of sites to implement inclusive hiring initiatives by 2030	<i>[Number of sites offering inclusive recruitment solutions] / [Total number of sites]</i> Bonduelle has formalized an inclusive recruitment target, with the aim of removing barriers to employment and offering fair opportunities to all. This year, a first inventory was carried out to identify the actions implemented by our sites to promote more inclusive recruitment. Each site was asked to indicate whether it had carried out initiatives aimed at integrating people facing employment barriers, such as people with physical or mental disabilities, low-income workers, people without university-level qualifications, migrants, internally displaced persons or refugees, formerly incarcerated people, as well as specific actions related to gender or intergenerational inclusion (young people or people at the end of their careers). Sites could also specify any other inclusive recruitment initiatives implemented, or report the absence of actions.	Sites with fewer than 10 people are not included in the scope.
100% of Managers trained in diversity, equity and inclusion (DE&I) by 2025	<i>[Number of Managers trained in DE&amp;I] / [Number of Managers eligible for DE&amp;I training]</i>	All Managers are eligible for this training.

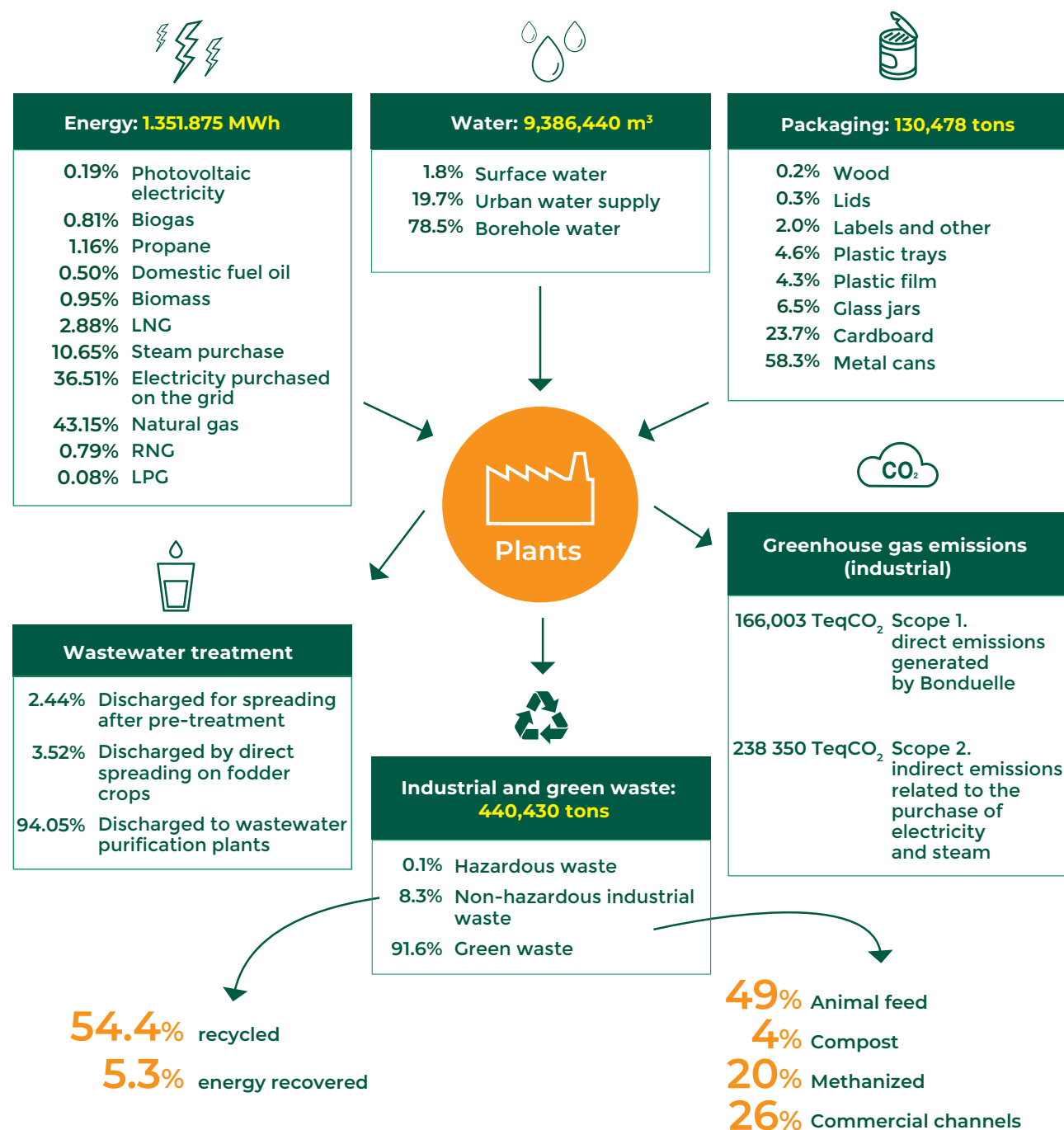


### PEOPLE PILLAR

Targets	Indicator calculation methods	Any specific features of the scope
100% of our sites involved in local initiatives by 2025	<p><i>[Number of sites involved in local initiatives] / [Total number of sites]</i></p> <p>Bonduelle has also formalized a civic commitment target, aimed at encouraging its sites to actively participate in actions that benefit society and the environment. This year, a first inventory was carried out to identify the initiatives put in place. Sites were asked to indicate whether they had organized activities such as food tastings, food distributions, educational actions on nutrition and plant-rich food, initiatives promoting professional integration (sheltered employment sector, integration), health actions (races against breast cancer, blood donations), food drives for populations in need, charitable donations (clothes, toys, books, etc.), community planting or gardening activities, composting activities, distribution of mushroom growing kits, donations or sales of seeds, clean-up actions (World Clean-up Day), planting of trees and hedges, or awareness-raising campaigns (climate change, biodiversity, sustainability, etc.). Sites could also specify any other action taken, or report the absence of initiatives.</p>	Sites with fewer than 10 people are not included in the scope.

## 2.7.3 Diagram of consumption, discharges and recovery at Bonduelle's plants

The following diagram presents consumption of natural resources, recycling and discharges into the natural environment generated by all Bonduelle Group production facilities.







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