

CORPORATE SOCIAL RESPONSIBILITY REPORT

EXTRACT FROM THE UNIVERSAL
REGISTRATION DOCUMENT

2024 — 2025

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Chapter 1

Integrated report

3

Iconic brands

More than

80%

of sales certified B Corp

Family business for

7

generations

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

1.1 A FAMILY-OWNED GROUP, A PIONEER IN PLANT-RICH FOOD

1.1.1 *La nature, notre futur*

The Bonduelle Group is above all a family story from the north of France that has lasted for seven generations. Present in nearly 100 countries, we are proud of our iconic brands, Bonduelle, Cassegrain, and Globus. We partner with nearly 2,000 passionate growers to bring you vegetables harvested at their peak of flavor and nutrition.

Family business for

7 

generations

+ 100 

countries sell our products

2,204 M€ 

of sales

Because every meal is an opportunity to make a difference, we are committed to inspiring the transition to a plant-rich diet, to contribute to people's well-being and planet health.

Already more than 80% certified B Corp™, our goal is to achieve full certification for the Bonduelle Group by December 2025, thus affirming our commitment to a more sustainable and responsible model.

Our 3 iconic brands



1.1.2 Evolving while remaining true to its roots

- A family-owned group, founded in **1853**;
- A very modern mission with a strong impact: Inspire the transition toward a plant-rich diet to contribute to people's well-being and planet health;
- Iconic, innovative brands for an accessible and delicious food transition;
- Nearly **9,000** committed employees who contribute to a responsible and effective model;
- Strong links with agricultural production and a solid agro-industrial expertise;
- Multi-local presence:
 - **29** production sites in the heart of fields in Europe,
 - **6** production sites in the heart of fields in Eurasia and Mercosur,
 - **4** production sites in the heart of the fields in the United States.



1.1.3 Financial and extra-financial indicators

	At 2024/06/30 ¹	At 2025/06/30
Sales (in millions of euros)	2,223	2,204
Evolution	(1.4)%	(0.9)%
Current operating income (in millions of euros)	83	84
Net income (in millions of euros)	(120)	(11)
REBITDA (in millions of euros) ²	161	169
Leverage ratio ³	3.57x	3.38x
Capital expenditure (in millions of euros) ⁴	77.2	73.6
ROCCE ⁵	6.9%	7.1%
		
100% of our products evaluated Nutri-Score A or B by 2025	99.1%	98.8%
100% products free from controversial additives by 2030	84.5%	93.5%
> 15% of sales achieved through innovations each year	5.6%	6.6%
		
80% of growers engaged in regenerative agriculture by 2030	58.4%	59.3%
100% of cultivated area using pollinator protection plan by 2030	69.5%	67.2%
100% of our packaging designed to be recyclable or reusable by 2025	98%	98.1%
0 virgin fossil plastics used in packaging by 2030 (-100% vs. FY20 by volume)	(45.3)%	(45.4)%
-38% Scopes 1 and 2 greenhouse gas (GHG) emissions by 2035 (absolute)	(19.4)%	(14.2)%
-30% Scope 3 greenhouse gas (GHG) emissions by 2035 (intensity)	(0.3)%	(0.5)%
		
> 75% employee engagement rate (and above our external benchmark)	70%	71%
> 90% of growers' contracts renewed every year	88.7%	85.4%
100% of sites deploy actions to promote a plant-rich diet for employees by 2026	56.1%	64.9%
100% of our sites involved in local initiatives by 2025	97.6%	100%

- 1 Indicators recalculated on the scope of continuing operations, in accordance with the changes occurring in 2024-2025 and the IFRS 5 requirements for the financial report.
- 2 REBITDA (Recurring Earnings before Interest, Taxes, Depreciation, and Amortization). This indicator represents recurring profitability generated by the activity independent of financing conditions, taxes and depreciation and amortization of property, plant, and equipment.
- 3 Leverage ratio: net financial debt/REBITDA.
- 4 See Section 5 "Consolidated financial statements", Note 11.3 "Property, plant and equipment".
- 5 Current operating income before tax/capital employed.

1.2 A PIVOTAL YEAR FOR SUSTAINABLE TRANSFORMATION

1.2.1 Message from **Xavier Unkovic**, Chief Executive Officer of **the Bonduelle Group**

A transformation underway, tangible results

The year 2024-2025 marks the starting point of a profound transformation at Bonduelle. As announced in 2023-2024, we have committed to an ambitious strategic plan¹, guided by our mission.

This plan is based on a strong conviction: plant-rich food is an essential response to the challenges of human health and the preservation of our planet.

Our first year of transformation, marked by transition and the implementation of its fundamentals, enabled us to achieve our objectives and begin our recovery momentum. With current operating income of nearly 84 million euros, we met our commitments and exceeded the previous fiscal year's net income. This improvement, achieved in a complex market environment, demonstrates the relevance of our strategy and the dedication and commitment of our teams, to whom I extend my sincere gratitude.

We have taken an important step forward by refocusing our activities with the disposal of the packaged salad business in France and Germany. This choice allows us to approach the future with greater clarity and agility. I would like to pay tribute to the remarkable commitment of the teams in this demanding period.

A brand that reinvents itself by placing the consumer at the heart

Our transformation can be seen and felt by the consumers we support at every moment of consumption. The Bonduelle brand has begun its modernization process, thanks to innovative promotional campaigns and effective cross-category approaches that reflect new consumer habits: family meals, meals on the go, healthy meals, and snacks for aperitifs. The Bonduelle brand itself has been completely redesigned to represent a more modern, joyful, and universal promise.

Another highlight: the launch of the Bonduelle brand in the United States at the end of 2024. This strategic change, welcomed by distributors and consumers alike, paves the way for sustainable growth in a key market. Our Lunch Bowls reflect this ambition: to create a true "plant-rich destination" in-store, in several categories.

Toward a sustainable rebound and a stronger positive impact

The year 2025-2026 begins with a sense of recovery, trust, and determination to restore our ability to invest, innovate, and grow.

Our transformation is supported by changes in our organizations, designed to better meet consumer expectations and enable us to effectively implement our strategy.

It is based on a regional organization of strengthened and pooled global expertise, and local teams that are more attentive to the markets. Finally, we are continuing our commitment to People and the Planet: to achieve 100% B Corp certification by the end of 2025, which embodies our desire to act as a responsible company, serving the common good.

The Bonduelle Group is moving forward with determination, transparency, and meaning. To all our stakeholders, we reaffirm our commitment: to build a high-performance, sustainable, and inspiring company. Thank you for your trust. Let's continue to grow this forward-looking project together.



¹ See 1.3.1 A strategic reorganization guided by sustainable performance.

La nature, notre futur

The Global Executive Leadership Team

From left to right, from top, members of the Global Executive Leadership Team (GELT):



- **Bobby Chacko**
Chief Executive Officer, Bonduelle Americas
- **Marine Henin**
Head of Human Resources
- **Xavier Unkovic**
Chief Executive Officer, Bonduelle Group
- **Helmi Bessaies**
Chief Digital Transformation Officer
- **Mathias Levoir**
Chief Operations Officer

- **Cyrille Auguste**
Chief Executive Officer, Bonduelle Europe
- **Céline**
Barral, Chief Strategy, Brands and Impact Officer
- **Ekaterina Eliseeva**
Chief Executive Officer, Bonduelle Eurasia and Emerging Markets
- **Grégory Sanson**
Chief Performance and Finance Officer

A business transformation in 3 steps

2024-2025

TRANSITION



2025-2026

REBOUND



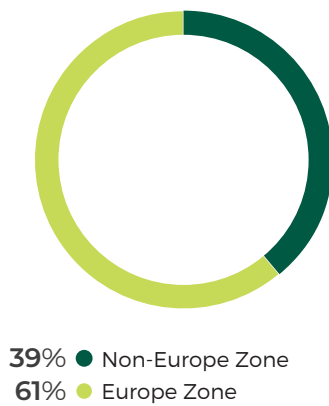
2026-2027

ACCELERATION

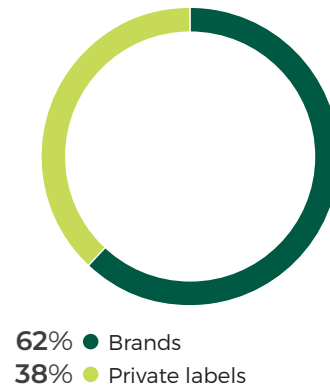
1.2.2 Breakdown of sales



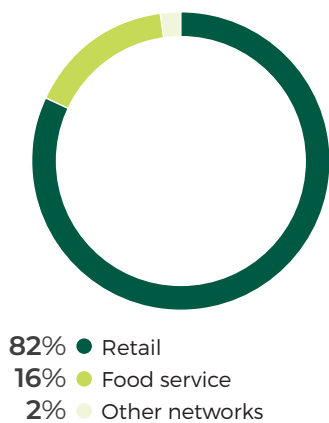
By Europe Zone and Non-Europe Zone



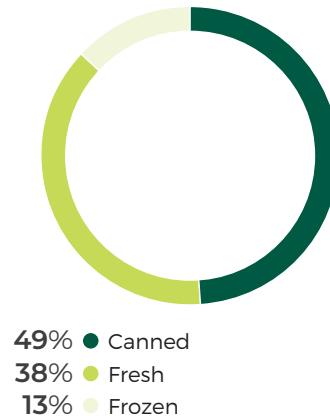
By brand



By distribution channel



By segment



1.3 A TRANSFORMATION STRATEGY IMPLEMENTED IN 2024-2025

1.3.1 A strategic reorganization guided by sustainable performance

The year 2024-2025 marked a strategic turning point for our company with the implementation of our sustainable transformation strategy, based on five founding pillars. This

dynamic has laid the foundations for a more agile, efficient model aligned with our ambition: to inspire the transition to a plant-rich diet.

TRANSFORM TO WIN: our transformation strategy

The 5 pillars of the transformation strategy

1 Performance

Strengthening operational excellence to spread a performance culture throughout the Company;

2 Brands and innovation

Developing and leveraging the power of brands to bring healthy and tasty food to the table.

3 Key geographies

Strengthen our presence in our priority regions, particularly the United States, the world's largest food market.

4 Operational excellence

Simplifying our operations and organization for greater efficiency.

5 Positive impact

Being better every day for people and the planet, by pursuing our B Corp ambition and offering good products for everyone, from regenerative agriculture.

Our redesigned organization

In a constantly changing economic context, we have committed to an in-depth transformation of our organization, based on two fundamental principles:

1 A resolutely consumer-centric organization and culture:

Consumer centricity is now the central pillar of our value creation model. This approach aims to proactively anticipate and meet our consumers' expectations, with the aim of strengthening their loyalty, improving their experience, and generating a sustainable competitive advantage. And our commitment goes beyond traditional sales and marketing functions. We have made the strategic choice anchor this orientation at the heart of all the Company's functions. This cross-functional nature guarantees a shared understanding of consumer needs, as well as consistency in the implementation of actions, which is an essential condition for our long-term performance.

2 An organization that aims for operational agility:

in an environment where speed of execution is a key factor for competitiveness, we have embarked on an ambitious organizational simplification project. The objective: to build a more agile and responsive structure, capable of adapting quickly to market requirements: lean and efficient. We have thus reduced decision-making levels, broadened areas of responsibility, and rationalized working methods. This drive for simplification helps streamline communication and speed up decision-

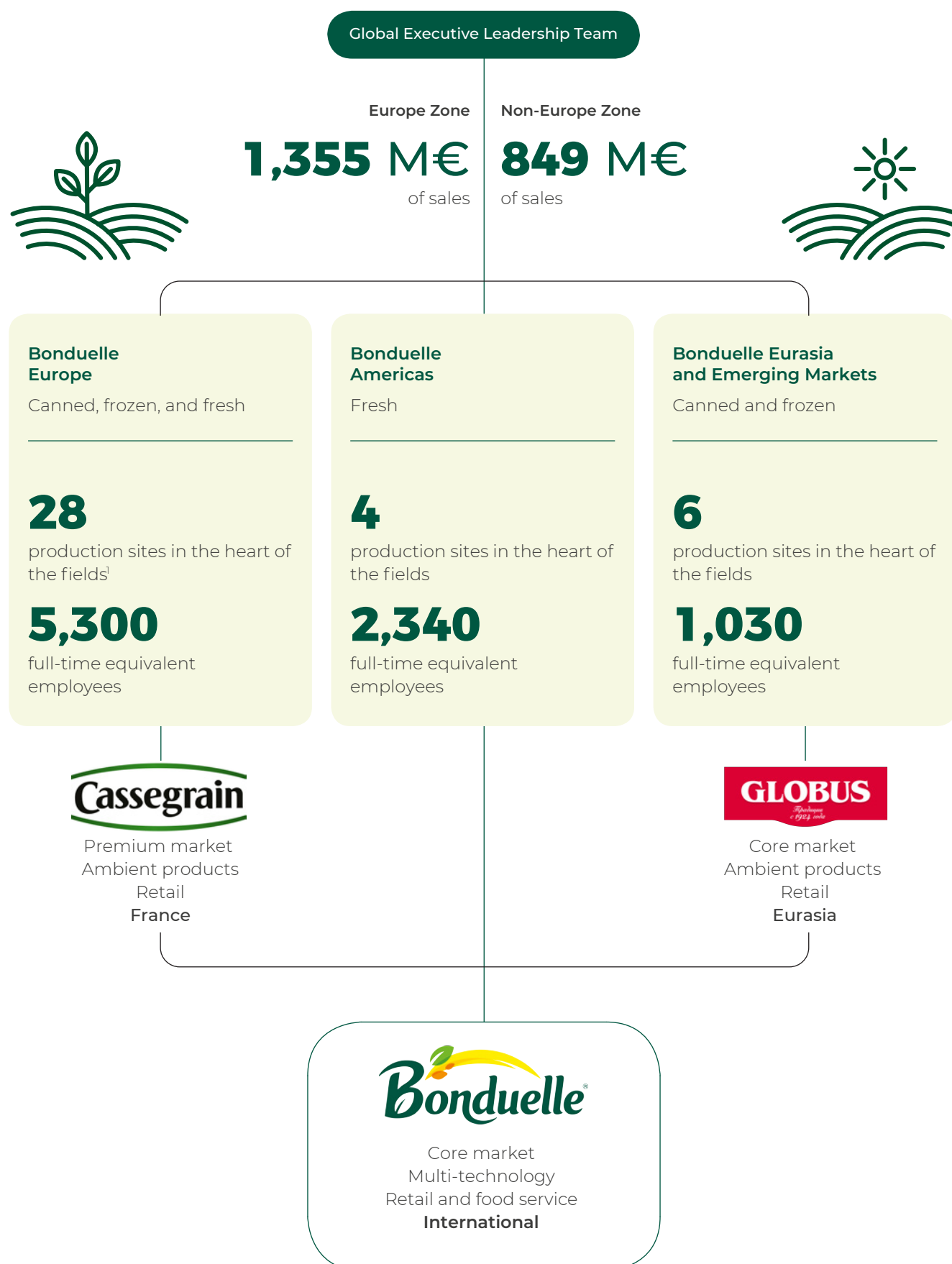
making, strengthening our ability to innovate, seize opportunities, and operate responsibly, while maintaining the financial discipline that is essential to our profitability.

Our new organization marks a decisive step in the simplification of our operating methods:

- By breaking down silos and structuring our expertise around three main zones – Europe, Americas, and Eurasia/ Emerging Markets – we are strengthening our proximity to markets and our ability to respond effectively to local expectations.
- At the same time, we have consolidated global functions (human resources, finance, innovation, operations, IT and digital, corporate social responsibility, communication) to spread best practices and ensure strategic consistency across the group.
- Finally, this transformation is rounded off with a drive for local excellence: each country is accountable for its performance, with consumer-oriented management, the mobilization of all functions, and increased demands in terms of execution and results.

This new organization gives us essential assets to ensure profitable, sustainable, and differentiating growth, as close as possible to our consumers' expectations.

1.3.2 Organized into three regions since July 1, 2025



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

1.4 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 limited to the production of foodstuffs alone. 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. In Europe¹ and the United States², the transition to a more plant-rich diet is a public health issue, as nearly 9 out of 10 adults do not consume enough vegetables.

Plant-rich food is the solution

The risks outlined above demonstrate the need to restore plants to a prominent place on our plates. We firmly believe that now is the time for a plant-based revolution for the well-being of current and future generations and that of ecosystems.

Replace

50% 

of foods of animal origin through a plant-rich diet could reduce food-based emissions from

35% 

in the United States³ by 2030

In Europe⁴, a similar reduction in meat and dairy consumption would reduce agricultural emissions by up to

40% 

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.

¹ <https://ec.europa.eu/eurostat/fr/web/products-eurostat-news/-/ddn-20220104-1>

² https://www.cdc.gov/mmwr/volumes/71/wr/mm7101a1.htm?s_cid=mm7101a1_w

³ <https://css.umich.edu/publications/research-publications/implications-future-us-diet-scenarios-greenhouse-gas-emissions>

⁴ <https://www.sciencedirect.com/science/article/pii/S0959378014000338>

1.4.2 The B!Pact: our positive impact strategy

Accelerating the food transition

True to our mission to accelerate the food transition, we have undertaken an ambitious transformation of our model to become a positive impact group. This approach actively contributes to six Sustainable Development Goals (SDGs) defined by the UN: No. 2, No. 3, No. 8, No. 12, No. 13, No. 15.



Our positive impact roadmap, named B!Pact is built around three essential pillars: Food, Planet, People. For each of them, objectives have been defined in order to measure our impact and take concrete action with our stakeholders.



Our ambition does not stop there: this approach is part of a continuous improvement process supported by a strong commitment to obtain B Corp certification for the entire group by the end of 2025, a guarantee of transparency, high standards, and responsibility.

A continuously evolving approach

Following our double materiality analysis, the B! Pact strategy will be updated to better reflect our priority challenges. Certain themes, such as diversity, inclusion, and civic engagement, although deemed not material concerning this analysis, remain integrated into our approach because of their importance to Bonduelle. Present in markets sensitive to environmental and social challenges, we are continuing our efforts to offer responsible plant-rich food, reduce our carbon footprint, and strengthen the eco-design of our products in all our business areas.

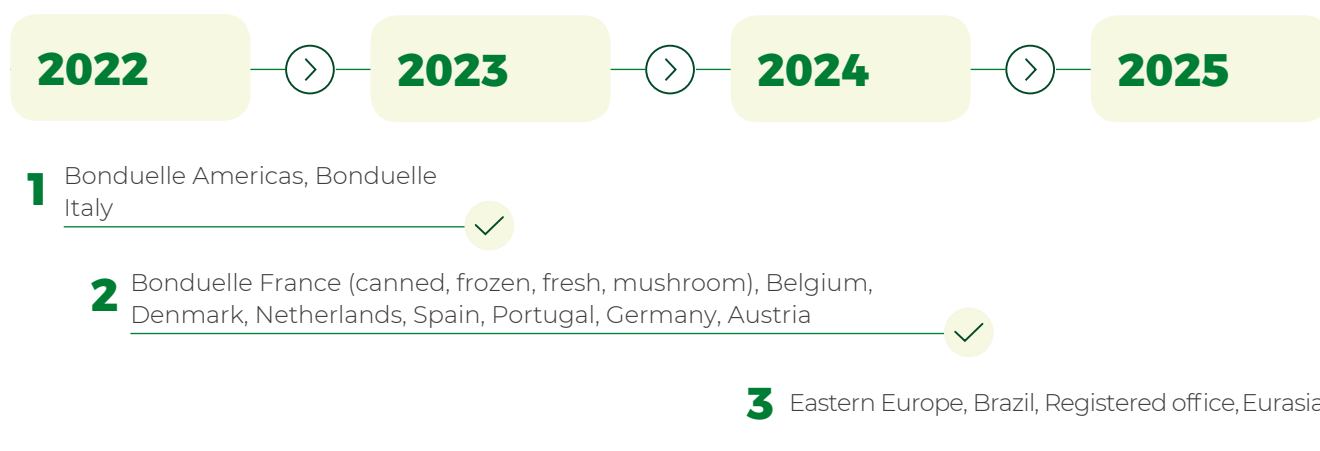
A positive impact recognized by the B Corp certification

We have set ourselves the ambition of obtaining B Corp certification for 100% of our operations. B Corp is a continuous improvement process that commits our entire organization to demanding environmental, social, and governance standards. It is a unifying project that accelerates Bonduelle's transformation by focusing on concrete priorities, including responsible purchasing, business ethics, energy efficiency, and employee support.

This approach is already well advanced:

- In 2022-2023, we obtained the certification for Bonduelle Italy and Bonduelle Americas (United States), i.e. one third of our sales.
- In 2023-2024, new entities were certified: Bonduelle France (canned, frozen, and fresh), Spain, Portugal, Denmark, Belgium, the Netherlands, Champiland, and Bonduelle Germany. i.e. more than 80% of our sales.
- In 2024-2025, we prepared for the certification of Bonduelle Polska, Bonduelle Ceska Republika, Bonduelle Central Europe, Hungary, Bonduelle SA (registered office), Bonduelle do Brazil, and Bonduelle in Eurasia. This last step brings us closer to our goal: to become 100% B Corp. And because certifications are based on continuous improvement, they are renewed every three years.

Towards B Corp certification for the Bonduelle Group





1.4.3 Our 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 seven 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

A family business that favors long-term investments

- A solid and sustainable family structure for **7** generations.
- Our values: integrity, simplicity, people-minded, trust, fairness, excellence, openness.
- Independent financial capital open to growth.
- **609** million euros in shareholders' equity.

A pioneer in plant-rich food with iconic brands

- **3** iconic brands: Bonduelle, Cassegrain, Globus.
- An offering that spans **3** technologies: canned, fresh, and frozen, and **3** distribution channels: retail, food service, and industrial sales
- **6.6%** of sales are generated by innovations.
- Nearly **750,000** tonnes of vegetables and legumes cooked each year.

An international presence anchored in the regions

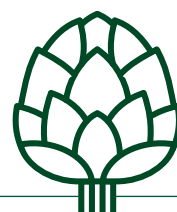
- Products sold in nearly **100** countries.
- **39** production sites in the heart of fields in **9** countries.
- Nearly **9,000** full-time equivalent employees, including **10%** seasonal employees.
- **61,600** hectares under cultivation.
- **1,958** farming partners

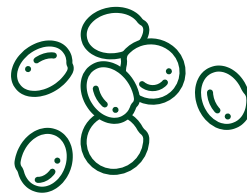


STRATEGIC AREAS TO ACHIEVE OUR MISSION

Mission:

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





Strategy:



VALUE CREATED FOR STAKEHOLDERS

For economic partners

- **2,204** million euros in sales.
- **84** million euros in current operating income.
- **7.1%** ROCCE.
- More than **80%** of operations are B Corp certified.

For consumers

- **82%** of sales are generated from products suitable for vegetarian diets.
- **99%** of products are evaluated Nutri-Score A or B.
- **93%** of products are free of controversial additives.
- Nearly **11,000** chefs trained in plant-rich cuisine through our Greenology program.

For the planet

- **67%** of cultivated areas have a pollinator protection plan.
- **98%** of our packaging designed to be recyclable or reusable.
- **45%** reduction in virgin fossil plastics used in our packaging, compared to 2020.
- **14%** reduction in Scopes 1 and 2 GHG emissions (absolute vs. 2020).
- **0.5%** reduction in Scope 3 GHG emissions (intensity vs. 2020)

For employees

- **71%** employee engagement rate.
- **65%** of sites deploy actions to promote a plant-rich diet for employees

For farming partners

85% of growers' contracts were renewed.

For local communities and society at large.

100% of sites are involved in local initiatives.

200 establishments are taking part in the Vegetable Garden World Cup.

1.4.4 The key figures of the B!Pact

Our commitments	Our positive impact targets ¹	2023-2024 ³	2024-2025	Targets
 WE CREATE HIGH QUALITY FLEXITARIAN FOOD EXPERIENCES AND SUSTAINABLY IMPACT EATING HABITS				
#1 Offer superior quality plant-rich food	100% of our products evaluated Nutri-Score A or B by 2025	99.1%	98.8%	100%
	100% products free from controversial additives by 2030	84.5%	93.5%	100%
#2 Develop a plant-rich offer by meeting the diverse needs of the flexitarian diet	> 15% of sales achieved through innovations each year	5.6%	6.6%	>15%
#3 Promote the flexitarian diet for all	100% of countries promoting plant-rich cuisine for all through dedicated programs by 2030	71.4%	66.7%	100%
 WE TRANSFORM OUR FOOD PRODUCTION SYSTEM FROM FIELD TO FORK TO CONTRIBUTE TO CARBON NEUTRALITY				
#4 Scale up regenerative agriculture & preserve biodiversity	80% of growers engaged in regenerative agriculture by 2030	58.4%	59.3%	80%
	100% of cultivated area using pollinator protection plan by 2030	69.5%	67.2%	100%
#5 Foster the circular economy	100% of packaging designed to be recyclable or reusable by 2025	98%	98.1%	100%
	0 virgin fossil plastics used in our packaging by 2030 (-100% vs. FY20 in tonnes).	(45.3)%	(45.4)%	(100)%
#6 Contribute to carbon neutrality	38% reduction in our GHG emissions for Scopes 1 and 2 by 2035 (vs. FY20 absolute)	(19.4)%	(14.2)%	(38)%
	30% reduction in Scope 3 GHG emissions by 2035 (vs. FY20 in intensity)	(0.3)%	(0.5)%	(30)%
 WE BUILD MEANINGFUL DEVELOPMENT RICH AND INCLUSIVE PEOPLE JOURNEYS AT BONDUELLE AND BEYOND				
#7 Create healthy and fair working experiences for our people and partners to thrive	>75% employee engagement rate (and beyond our external benchmark)	70%	71%	>75%
	>90% of growers' contracts renewed every year	88.7%	85.4%	>90%
	100% sites with actions promoting a plant-rich diet for employees by 2026	56.1%	64.9%	100%
	100% permanent employees covered by life insurance by 2025	99.7%	100%	100%
#8 Foster learning and inclusive hiring practices across Bonduelle and beyond	100% of employees with an individual development plan by 2030	63.8%	88.98%	100%
	80% of growers supported with training by 2030	- ²	59.2% ¹	80%
	100% of sites to implement inclusive hiring initiatives by 2030	- ²	47.5%	100%
	100% of Managers trained in diversity, equity, and inclusion (DE&I) by 2025	22%	89% ¹	100%
#9 Encourage our teams to engage locally in actions with a positive impact	100% of our sites involved in local initiatives by 2025	97.6%	100%	100%

¹ The methods for calculating the indicators are presented in Section 2.4. Appendices: Methods for calculating key sustainability indicators.

² No result available for the indicator.

³ Indicators recalculated on the scope of continuing operations, in accordance with the changes occurring in 2024-2025 and the IFRS 5 requirements for the financial report.

1.5 A VISION OF THE CHALLENGES TO GUIDE THE POSITIVE IMPACT



Thanks to our international reach, we operate at the heart of a dynamic ecosystem and maintain a regular dialogue with our stakeholders to integrate their expectations into our strategy and commitments.

Between June 2024 and February 2025, we conducted a double materiality analysis to identify our main impacts, risks, and opportunities across our value chain. This approach is a continuation of the work carried out in 2022-2023, based on the consultation of more than 570 stakeholders.

Double materiality provides us with a clearer view of the challenges, risks, and opportunities to be addressed, in line with the major transformations underway. The material challenges detailed in Section 2.1.4 result from this analysis. We present here a selection with its own structure introduced by the United Nations Sustainable Development Goals.

1.5.1 Environmental challenges

The context



24 billion metric tons
of fertile soil are lost each year¹



1/3 of global greenhouse gas emissions
are caused by food²

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

Our challenges and assets

ADAPTING TO THE IMPACTS OF CLIMATE CHANGE

Climate change is strongly affecting agricultural production, making adaptation essential to ensure healthy and accessible food. We conducted an in-depth risk analysis to strengthen our resilience across the entire value chain. Our actions include the development of regenerative agriculture, the adaptation of crop varieties, and the optimization of agricultural practices. Thanks to our partnership with Axa Climate, we are assessing the effects of climate on our operations and identifying suitable solutions, particularly for water management and logistics.



Estimating the impact of climate on agriculture :

Since 2023-2024, we have developed, in collaboration with AXA Climate, an IT tool to estimate the impact of climate change on our production zones. This forward-looking exercise helps us to anticipate changes in growing conditions and to define the actions necessary to limit the impacts on our operations in the short, medium, and long term.



Evaluate the adoption of regenerative agriculture :

Together with growers, we have set up a method to assess their adoption of regenerative agriculture. Soils enriched with organic matter, reduction in tillage, crop diversity, reasoned management of water, nitrogen, and pesticides: each of these indicators is taken into account. We then assign an overall score out of 100, which makes it possible to monitor the evolution of agricultural practices.

OPTIMIZE OUR ENERGY CONSUMPTION AND DEVELOP RENEWABLE ENERGY

Reducing energy use and intensity, improving energy efficiency, and increasing the use of renewable energy across operations and the supply chain are key drivers to reduce greenhouse gases. We are reducing our energy footprint through audits and action plans, while integrating more efficient technologies at our production sites. 10 of our sites are ISO 50001 or ISO 14001 certified, and seven others are in the process of certification. Investment in renewable energy is also a key focus of our energy strategy. In 2024-2025, renewable energy represented 28.6% of Bonduelle's energy mix.

REDUCE OUR CARBON FOOTPRINT

It is also essential to limit the scale of climate change. In response to the climate emergency, we have set up a climate strategy to contribute to carbon neutrality by 2050, with intermediate milestones validated by the Science-Based Targets Initiative (SBTi). We have already reduced our Scopes 1 and 2 emissions by 14.2% in 2024-2025 compared to 2020. We have also identified decarbonization levers, particularly in packaging, agriculture, and industry, and planned targeted investments to accelerate this transition.

PROTECT BIODIVERSITY AND ECOSYSTEMS

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. Nearly 6 out of 10 Bonduelle farming partners are committed to it, and we are targeting 8 out of 10 by 2030. At the same time, the Bonduelle Farm Academy trains our agronomists and growers who wish to do so in regenerative agriculture practices.



Renewable energy at the heart of our sites:

As with other group sites, we are actively engaged in the energy transition at our historic Renescure site, located in the heart of the Hauts-de-France fields. In May 2024, we inaugurated a new biomass boiler room there, fueled by 60% waste from the forestry industry. Thanks to this installation, we avoid the emission of around 6,000 tonnes of CO₂ per year.

PRESERVE WATER RESOURCES

The preservation of water resources is a growing challenge. For Bonduelle, the aim is to reduce water consumption in agricultural and industrial processes and to avoid the discharge of polluted water.

In agriculture, regenerative agriculture practices increase the resilience of soils to water shortages. We also support reasoned water management on irrigable cultivated areas: 73% are equipped with water requirement measurement tools and 72% are equipped with precision irrigation.

For our sites in the heart of the fields, we have chosen an approach adapted to each Bonduelle region: each region sets its own water consumption reduction target and roadmap, in line with the overall objective for the industrial scope (-30% by 2035). We support initiatives for access to water and the preservation of resources around our sites and participate in multi-stakeholder dialogues with administrations to ensure responsible water use in times of water stress.



The irrigated fields use precision techniques:

Together with growers, we are adopting increasingly precise water management techniques. Thanks to connected capacitive sensors, they measure soil moisture in real time, allowing them to determine the plants' needs and provide them with just the right amount of water. To irrigate efficiently, they rely on devices such as drip irrigation or precision booms. 72% of irrigated fields are equipped with them.

RETHINKING OUR PACKAGING FOR A CIRCULAR ECONOMY

We think of saving resources at the scale of the entire life cycle of our products. Our goal: to reduce packaging as much as possible, whether paper or plastic, increase the proportion of recycled or bio-sourced materials, and improve their recyclability.

We optimize our packaging to limit virgin fossil plastics. Before each launch, we also check the existence of recycling channels in the countries concerned, in order to guarantee the responsible end-of-life of our packaging. In 2024-2025, more than 98% of Bonduelle Group-branded product packaging was designed to be recyclable or reusable.



Reduce virgin fossil plastics in our packaging:

We have reduced virgin fossil plastics in our packaging by 45.4% since 2020. This decrease is the result of work carried out for several years on reducing the thickness of plastic, and more recent actions such as reducing the weight of frozen bags. We have also eliminated some packaging and are continuing the transition to recycled or bio-based materials. For example, the plastic film surrounding packaging of boxes is gradually being replaced by cardboard cases made from recycled material.

1.5.2 Food challenges

The context



840 million + people by 2030

will be affected by hunger if recent trends continue; the world is not on track to achieve Zero Hunger by 2030



9 billion people in 2050

would require nearly three planets in order to maintain current lifestyles



5 million + children

die before their 5th birthday each year

Our challenges and assets

ENSURING PRODUCT SAFETY, HEALTH, AND 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. We are committed to offering safe and high-quality products, ensuring safe consumption at every stage, from harvest to storage. Thanks to rigorous traceability controls, we can respond quickly in the event of a problem. We apply the "Risk Analysis and Critical Control Points" method, ensure continuous monitoring, and implement corrective actions in the event of an incident. Our production sites are certified according to strict standards (BRC, IFS, FSSC 22000). The majority of our products are classified as Nutri-Score A or B, reflecting our commitment to quality food.

MAKING PLANT-RICH FOOD ACCESSIBLE AND TRANSPARENT

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 in agrifood production and markets. Bonduelle's challenge is to help contribute to availability and affordable access to sufficient, safe, and nutritious food. We maintain competitive prices on our core products and collaborate with distributors and food service operators to make plant-rich alternatives accessible. To ensure optimal transparency, we are placing the Origin'Info logo on all Bonduelle brand products sold in retail in France. This initiative informs consumers about the origin of agricultural raw materials.



Our Nutri-Score commitment:

In European countries where this is relevant, we voluntarily display the Nutri-Score logo on our packaging. In countries where labelling is not mandatory, we ensure that our products meet criteria A or B. In 2024-2025, 98.8% of branded products were evaluated as Nutri-Score A or B.



Transparency on the origin of our products:

At Bonduelle, we produce mainly in the zones where we market our products. In 2024-2025, we voluntarily applied the Origin'Info logo to our packaging. Our ambition is clear: by the end of 2026, 100% of Bonduelle-branded products sold in retail in France will indicate the origin of their main agricultural raw materials.

OFFERING ENVIRONMENTALLY-FRIENDLY PRODUCTS

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 reducing red meat in favor of pulses and nuts as the main sources of protein.¹ We are actively involved in reintroducing legume crops in Europe, grown using regenerative agriculture methods, and are working to improve the sustainability of our production to limit our ecological footprint. In 2024-2025, 82.2% of our sales were generated from products suitable for vegetarian diets.



The Bonduelle Lunch Bowls range sold in the United States, main dishes rich in plants.

ENCOURAGING THE TRANSITION TO A MORE PLANT-RICH DIET

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.² It also responds to consumer demand for concrete and inspiring solutions for eating in a more balanced and environmentally friendly way. In the United States, fruit and vegetable sales increased 4.8% in 2022, despite a record inflation rate of 9.1%.³ The market share of sustainable products in the United States has increased by 9.2 percentage points since 2013. Products marketed as sustainable grow 2.3 times faster than conventionally⁴ marketed products. In Europe: 64% of consumers want to eat a diet that is higher in fruits, vegetables, and grains. This desire is particularly marked in Spain (78%) and Italy (77%). In France, this trend is up 7 points compared to 2022⁵. In response, we have stepped up our innovation to adapt our offering to local expectations. We support our consumers by offering them online content and also train catering professionals through our Greenology program. Through the Louis Bonduelle Foundation, we raise awareness of the benefits of plants and support actions in the field that aim to change eating habits, such as the Vegetable Garden World Cup proposed by the non-governmental organisation Landestini.



Training chefs in plant-rich cuisine:

Since 2019, we have been helping cater professionals to integrate more plants into their menus via Greenology. We offer online training, hands-on recipes, and face-to-face masterclasses with our culinary advisors. In 2024-2025, nearly 11,000 chefs have been trained in plant-rich cuisine.

¹ Source: https://www.nature.com/articles/s41558-024-02084-1?_x_tr_sl&_x_tr_tl&_x_tr_hl

² Source: https://eatforum.org/wp-content/uploads/2025/09/EAT-Lancet_Commission_Summary_Report.pdf

³ According to the « Power of Produce 2023 » annual report published by the Food Industry Association (FMI), <https://www.visiontimes.fr/actualite/monde/etats-unis-rapport-fmi-vente-fruits-legumes-augmente-malgre-pressions-economiques>

⁴ <https://www.circana.com/post/u-s-positioned-for-additional-growth-as-sustainability-marketed-products-flourish-in-europe>

⁵ <https://www.interfel.com/actualites/filiere-fruits-et-legumes/enquete-comparative/>

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 performance¹.

Our challenges and assets

STRENGTHEN A COMMITTED GOVERNANCE AND BUSINESS MODEL

The impact business movement is growing, driven by a growing demand for value creation for all stakeholders. We have been integrating this approach for several decades by structuring our business model around a positive impact on society and the environment. Our B Corp certification, launched in 2018, reflects this progress, with over 80% of our sales certified. Our goal: to become a 100% B Corp company. A survey conducted in 2023 revealed that 69% of Europeans familiar with B Corp believe that this certification influences their purchasing decisions, reinforcing the importance of our commitment.²



Our goal is to become a 100% B Corp positive impact group:

We are aiming for B Corp certification for all our operations, a commitment that structures our positive-impact approach around high social and environmental standards. Since 2022, several entities have been certified, representing more than 80% of our sales.

ENSURING EMPLOYEE SOCIAL PROTECTION, HEALTH, AND SAFETY

Workplace safety and well-being are at the heart of our concerns. We have implemented a rigorous health and safety policy aimed at zero workplace accidents and zero occupational illness, under the supervision of the Global Safety Leadership Council (GSLC). Regular training, audits, and awareness campaigns such as Safety Weeks help reinforce this approach. The STOP (Workplace Safety through Preventive Observation) method is also applied to reduce risks.

In addition, we lead and develop social protection systems for 100% of our permanent employees.

Finally, in terms of quality of life at work (QLWC), we are acting in three areas:

- Work/life balance: supervised remote working, right to disconnect, caregiver leave.
- Quality of relations and management: harassment awareness, managerial training.
- Meaning and usefulness of work: transparency on strategy, employee engagement via annual interviews, and mental health barometers.

VALUING PARTNERSHIPS AND VALUE SHARING WITH GROWERS

Growers are essential partners in our value creation. We promote a sustainable and fair approach through collectively negotiated contracts, at rates known before planting. This economic stability allows growers to invest in agricultural innovation and the transition to regenerative agriculture. In 2024-2025, 85.4% of Bonduelle's farming partners renewed their contract, demonstrating the strength of our partnerships. Our partnership with growers is based on a shared and proactive vision of sustainable agriculture, symbolized by our commitment charter.



We are committed to the future alongside growers:

Launched in February 2025, our shared commitment charter with growers is based on three pillars: the positive impact of regenerative agriculture, the sharing of risks and value, and our close ties. Because the planet needs it, we are joining forces to prepare for the future.

¹ Source: Journal of Sustainable Finance & Investment 2022 – https://www.researchgate.net/publication/362810154_Does_sustainability_generate_better_financial_performance_review_meta-analysis_and_propositions

² Source: https://bcorporation.eu/blog_post/europeans-want-companies-to-behave-like-b-corps-insights-from-the-2023-brand-awareness-study/



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

2.1 SUSTAINABILITY REPORT - GENERAL INFORMATION

2.1.1 Basis for preparation

BP-1 — General basis for preparation of sustainability statements

Scope of consolidation

Bonduelle's sustainability report has been prepared in accordance with Article 48i of Corporate Sustainability Reporting Directive (CSRD) 2013/34/EU.

The reporting scope is defined on the basis of the financial consolidation scope, except for the specific details of fiscal year 2024-2025 listed below (see 5.5 Notes to the consolidated financial statements – Note 15 – List of group companies).

As with the financial statements, the reporting of extra-financial data is carried out each year over the fiscal period, i.e. from July 1, 2024 to June 30, 2025.

Upstream agricultural

For reporting the upstream agricultural data for seasonal crops, Bonduelle uses data from the production harvests carried out during the calendar year preceding reporting. As these 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.

Human resources

The reporting period for Human Resources (HR) data is similar to the fiscal period, except in exceptional cases relating to the local specificities of each country. In France, for example, monthly data for sites are closed on the 22nd of each month, and data subsequent to that date are integrated into the following period to provide a reporting period of 365 days.

For fiscal year 2024-2025

The fiscal year was marked by the decision to dispose of our fresh business segment in Germany (effectively disposed of in 2024-25) and France (disposed of in 2025-26) and the disposal of Euromycol (see Chapter 5 - Notes 2.1 and 4.1).

The reported metrics respect the scope of the CSRD and include all our sites up to their disposal date. For the sake of transparency vis-à-vis our readers for any future communications, the Group has also chosen to report our metrics on the scope limited to continuing operations, which correspond to IFRS 5 for the financial report.

The presentation of our metrics therefore displays two columns for year N, except in the case where this is not technically possible, when one of the following will be stated:

- "full scope",
- "continuing operations".

The information reported herein is based on the double materiality analysis, which is detailed in this chapter.

Coverage of the value chain

For this first year of publication of the sustainability report, Bonduelle has defined the main players in its value chain, from upstream to downstream (see 2.1.3 Strategy). The entire value chain is concerned by the double materiality analysis and is therefore covered in this report when it is included in a material IRO¹.

Entity-specific sustainability information

Bonduelle has developed additional metrics to the ESRS in order to reflect the impact of its policies, particularly for ESRS E4 - Biodiversity and ecosystems, S2 - Workers in the value chain, and S4 - Consumers and end-users.

Omission of specific information

Bonduelle has not used the option permitted by the CSRD to omit specific information related to intellectual property, know-how or the results of innovation.

BP-2 — Disclosures in relation to specific circumstances

Time horizons

As part of its work on the double materiality analysis and for the preparation of the sustainability report, Bonduelle used the time horizons defined as follows:

- one year for short term,
- for up to three years for medium term,
- beyond three years for long term.

These time horizons are consistent with strategic internal milestones, in particular a three-year medium-term horizon.

Value chain estimates

Bonduelle took charge of collecting and calculating data for the entire report and for most of its value chain. Assumptions were made about certain metrics, as well as for the Saint Mihiel site (closed during the fiscal year).

EI-5 – Energy consumption and mix

The electricity purchased without a guarantee of origin is divided between the three categories (fossil fuel, nuclear and renewable energy) according to the electricity mix of each country recovered via the external source: <https://ember-climate.org/>.

EI-6 — Scopes 1, 2, 3 and Total GHG ² emissions

A number of assumptions and estimates were used to calculate the greenhouse gas emissions assessment for the three scopes. The most structuring assumptions with the greatest impact on the calculation are set out below:

Offices

Emissions relating to offices are calculated on the basis of FTEs and a custom emission factor.

Goods transportation

Emissions relating to inter-site and distribution transportation are calculated based on the most probable theoretical distance, defined with regard to the departure and arrival points.

Warehouses

Emissions relating to warehouse energy consumption are calculated on the basis of the surface area and a custom emission factor.

Estimates relating to the Saint Mihiel site

Certain data from the Saint Mihiel site, which was closed during fiscal year 2024-2025, have been estimated based on historical data.

1 Impacts Risks Opportunities.
2 Greenhouse gases.

Industry data have been estimated based on 2023-2024 data, prorated based on changes in the tonnage of manufactured products. The metrics concerned include:

- energy consumption;
- water metrics;
- quantity of COD (chemical oxygen demand).

Quality data have been estimated based on data for 2023-2024.

Sources of uncertainty related to data projections

Bonduelle does not use projected information to calculate its metrics.

For the double materiality analysis, when necessary, Bonduelle used qualitative data to establish the scores for impacts, risks and opportunities.

Changes in the presentation of information

The transition from the EFPS¹ to the sustainability report requires changes in the presentation of quantitative and qualitative information. While previous EFPSs were mainly based on the pillars of Bonduelle's CSR strategy (Food, Planet, People), this report is structured according to the expectations of Appendix F of ESRS 1.

Adjustment of comparative information

Figures for fiscal year 2024-2025 are comparable with the historical data presented in the report.

It should be noted that the carbon emissions data presented in EI-6 are subject to regular annual updates due to the continuous improvement of calculation methods and changes in emission factors. These updates to previous years make it possible to maintain comparability between years.

Incorporation by reference

ESRS concerned	Type of incorporated information	Corresponding section
ESRS 2	Composition, diversity, skills and expertise of the governance bodies	Chapter 3 - Part 3.2
ESRS 2	Integration of sustainability-related performance in incentive schemes	Chapter 5 - Note 7.3 to the financial statements
ESRS 2	Bonduelle's business model	Chapter 1 - Section 1.4.3
ESRS S1	Processes to remediate negative impacts and channels for own workforce to raise concerns	Chapter 2 - Part 2.6
ESRS S3	Processes to remediate negative impacts and channels for affected communities to raise concerns	Chapter 2 - Part 2.6

Use of transitional provisions

For this first year of operation, Bonduelle has chosen not to publish information related to transitional provisions as listed in Appendix C of ESRS 1. This includes in particular items related to the publication of financial information and sustainability policies.

Limitations in the first year of application of the CSRD

Despite reasonable efforts, Bonduelle has not been able to report on all the provisions required by the CSRD. The list of unpublished elements for this first year of application is set out below:

- EI-1 Transition plan for climate change mitigation: Bonduelle is currently working on the development of its decarbonization plan, the first step in its overall transition plan;
- EI-1 Decarbonization trajectory aligned with the 1.5°C scenario: Bonduelle had its intermediate targets for reducing Scopes 1, 2 and 3 emissions well-below 2°C by 2035 validated by the SBTi in 2021-2022, aligned at the time with the Paris Agreements in force. There are plans to update the SBTi targets to align them with the 1.5°C trajectory;
- SBM-3 — Material impacts, risks and opportunities and their interaction with strategy and business model: the analysis of risks related to climate change is underway;
- E2-5 – Substances of concern and substances of very high concern: consolidation of quantities of substances of concern is not available;

As a reminder, in 2023-24, the group's carbon emissions on a full scope basis were calculated as follows:

- Scope 1: 108,881 teqCO₂,
- Scope 2 (location based): 38,350 teqCO₂,
- Scope 2 (market based): 38,159 teqCO₂,
- Scope 3: 1,138,444 teqCO₂.

The cumulative impact of these methodological improvements and updates to emission factors increased our 2023-24 carbon footprint by 9%.

Reporting errors in prior periods

No revisions have been made in this report to the calculation methodology in relation to potential errors in prior periods.

Publication of information from other legislative acts or sustainability information standards

This sustainability report meets the requirements of 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.

It also complies 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, in particular its requirement in terms of a whistleblowing system, as well as law No. 2017-399 of March 27, 2017 on the duty of vigilance of parent companies and contracting companies.

¹ Extra-financial performance statement.

- E3-4 — Water consumption: quantitative data on water reuse and water consumption are not available. At this stage, Bonduelle publishes quantitative data on water withdrawal;
- E5-4 — Resource inflows: the weight of biological materials for the manufacture of our sustainably sourced products is not available. However, we publish the metric on cultivated areas certified as organic farming;
- S1-6 — Characteristics of the undertaking's employees: data relating to the employee turnover rate metric is reported on a scope limited to permanent contracts;
- S1-14 — Health and safety metrics: data relating to the metric: members of its staff who are covered by its health and safety management system, is reported on a geographical scope limited to Europe.

2.1.2 Governance

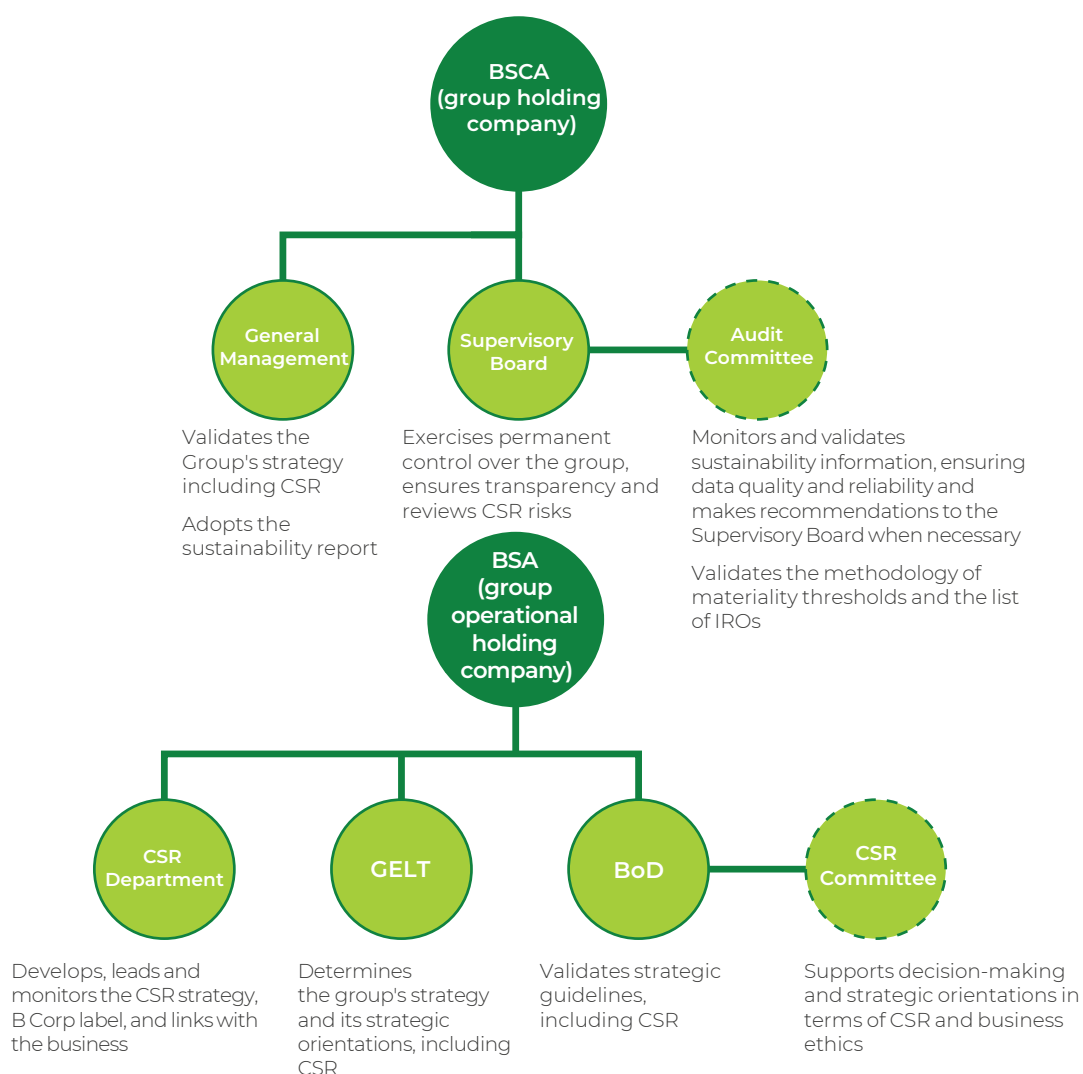
By way of introduction, it should be noted that information relating to the group's governance is presented in this section. Some information, such as the composition of the bodies and the expertise and skills of members, are described in more detail in Chapter 3 on corporate governance. This chapter also includes the information required by the Afep-Medef Code, according to the "comply or explain" principle, including in particular details on the CSR Committee. Cross-references are therefore made several times.

GOV-1 — The role of the administrative, management and supervisory bodies

The Bonduelle Group is made up of several companies, direct and indirect subsidiaries structured around two holding companies:

- the parent company, Bonduelle SCA, brings together the highest governance bodies, namely the General Management and the Supervisory Board, from which the Audit Committee is drawn. The group's employees are represented on the Supervisory Board by one member elected by the group Works Council;
- Bonduelle SA, the operational holding company, brings together the Board of Directors (from which the CSR Committee and the Remuneration Committee are drawn), the Chief Executive Officer and the GELT¹.

These various bodies form the group's administrative, management and supervisory bodies, whose sustainability governance is structured as follows:



¹ Global Executive Leadership Team.

Composition, expertise and skills

The composition of the governing bodies, namely the Supervisory Board, the Board of Directors, as well as the committees drawn from these bodies, and the GELT, is presented in part 3.1.

The experience, expertise and skills of the members of the Supervisory Board, particularly in terms of sustainability, are presented in their professional careers in part 3.2.

Appointments to governance bodies are based on a combination of several criteria including skills, expertise, experience, diversity, as well as appetite for and understanding of sustainability challenges. This approach responds to Bonduelle's interests in relation to its activities, its locations and the challenges specific to its sector.

The composition of the CSR Committee promotes the sharing of information, skills and best practices between the

various governance bodies, thus contributing to collectively strengthening the expertise of these bodies and collective decision-making in terms of sustainability.

During the year, several meetings were organized within each governance body, related to their respective roles and responsibilities. These made it possible to present and share information and, where relevant, validate the work relating to the double materiality matrix and the definition of significant CSR challenges. In addition, the bodies were made aware of the application of the new legal and regulatory requirements in terms of sustainability. Needs for more in-depth training, particularly on themes such as climate or biodiversity, have been identified and may be the subject of appropriate provisions in the future.

Diversity

As of June 30, 2025, the gender breakdown of governance bodies was as follows:

	Number	Percentage
SUPERVISORY BOARD (INCLUDING MEMBER REPRESENTING EMPLOYEES)¹		
Men	5	56%
Women	4	44%
SUPERVISORY BOARD (EXCLUDING MEMBER REPRESENTING EMPLOYEES)		
Men	4	50%
Women	4	50%
BOARD OF DIRECTORS²		
Men	8	67%
Women	4	33%
GELT³		
Men	6	67%
Women	3	33%

1 The members of the Supervisory Board are not executive members. The independence of the members is described in Section 3.2.2. As specified in Section 3.3.2, a diversity policy is applicable within the Supervisory Board, and is described in its rules of procedure, available on the www.bonduelle.com website. For bodies composed of eight people or fewer, parity is considered to be respected as long as the difference between the number of women and men does not exceed two.

2 Members of the Board of Directors are non-executive members. The independence of members of the Board of Directors is described in Section 3.1.4. Bonduelle SA is not subject to the provisions of the French Commercial Code relating to gender parity.

3 Members of the GELT are executive members.

Roles and responsibilities of the administrative, management and supervisory bodies

The overall duties of Bonduelle's various administrative, management and supervisory bodies are described in Part 3.1. A focus on the work of the Supervisory Board and Audit Committee is presented in Section 3.3.2.

As part of the group's sustainability governance, the administrative and management bodies are involved at different levels (see diagram above).

In addition to these bodies, other bodies, committees and operational departments also participate in the development, validation and implementation of sustainability approaches. The table below presents the role and responsibilities of each player involved in the various stages of CSR management, in accordance with applicable regulations and the group's internal organization.

The group CSR Department

- builds, leads and monitors the Group's CSR strategy in conjunction with the various functions of the company;
- manages the double materiality process: recommendations on the methodology, proposals for thresholds and materiality topics to be reported, monitoring of the process for determining sustainability information;
- contributes to the quality and transparency of reporting: provision of the data necessary for the audit of the sustainability report, monitoring its smooth progress, and presentation of the double materiality results audited by the Audit Committee;
- coordinates the B Corp certification process for all group entities;
- trains and informs employees on CSR challenges and ensures a close link with the business teams.

GELT

- determines the group's strategic directions, including sustainability priorities and CSR strategy;
- gives an opinion on subjects identified as material by the CSR Department, within the framework of double materiality;
- contributes to monitoring CSR performance and alignment with the group's sustainable transformation targets;
- liaises with the Board of Directors on sustainability matters, as a key player to ensure consistency between strategic decisions and CSR governance.

The CSR Committee

- contributes to strategic decision-making in terms of CSR and business ethics, in line with the group's overall directions;
- oversees the implementation of the CSR strategy and monitors the achievement of the targets set, in line with extra-financial performance metrics;
- gives an opinion on materiality thresholds and IROs identified, as part of the double materiality process;
- issues an opinion on the integration of CSR criteria into long-term incentive (LTI)¹;
- promotes the sharing of information, skills and best practices between the various governance bodies, thus contributing to an increase in collective expertise and more informed decisions on sustainability matters.

The Board of Directors

- validates the group's overall strategy, including the sustainability strategy, in compliance with economic, social and environmental challenges, and based on the work of the CSR Committee and the GELT;
- is informed of the subjects identified as material, as part of the double materiality process and the results of the sustainability report audit.

The Audit Committee

- monitors the sustainability information process, including the methodology, materiality thresholds and material subjects to be reported (IRO); where applicable, it issues recommendations to the Supervisory Board;
- validates the methodology, materiality thresholds used as part of the double materiality analysis, and the examination of the materiality metrics identified at the end of the process;
- monitors the certification of sustainability information;
- ensures the quality and reliability of sustainability information.

The Supervisory Board

- ensures permanent control over the group, including the consideration of CSR challenges;
- ensures the transparency of the information provided as part of the sustainability report;
- regularly examines risks, including social, societal and environmental risks, as well as the measures taken to address them.

General Management

- validates the group's strategy, including in terms of CSR;
- adopts the Sustainability report
- validates the criteria used in the LTI plans, including CSR criteria.

¹ Long Term Incentive.

For this first year of sustainability reporting under the CSRD, the validation of Impacts, Risks and Opportunities (IRO) followed a process of successive validations wherein each governance body was able to review the material IROs and provide its feedback until validation by the Audit Committee:

- presentation to the GELT of the preliminary results of the double materiality analysis and discussions on their potential impacts on Bonduelle's operations;
- presentation to the CSR Committee of the results revised by the GELT, in order to collect their feedback on the materiality of the IROs identified and to ensure alignment with the challenges of the sector;
- presentation and validation of the double materiality analysis by the Audit Committee.

For subsequent years, it is planned to repeat this methodology of successive presentations to the governance bodies before validation by the Audit Committee.

Skills and expertise on sustainability topics

For the Supervisory Board, the skills and expertise of the members, particularly in terms of sustainability, are described in Section 3.2.2.

The Board of Directors brings together profiles with complementary expertise, promoting a diversified approach to strategic challenges, including those related to sustainability. Two of its members, including the Chairman of the CSR Committee, also sit on this committee and as such provide specific expertise in CSR.

GOV-2 — Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

As stated previously, the administrative, management and supervisory bodies are informed, in a structured manner and at key milestones, of key sustainability information, in accordance with their respective roles and responsibilities. The presence of certain members in several bodies facilitates cross-exchanges and ensures the smooth flow of relevant information up to the appropriate level.

As part of this first year of publication of the sustainability report, and in accordance with the responsibilities of each body, they were mainly informed of the double materiality analysis process as well as its results, in particular the material sustainability matters identified (IRO).

GOV-3 — Integration of sustainability-related performance in incentive schemes

To link extra-financial and financial performance, LTI plans are decided and awarded annually by the General Management to certain employees, including members of the GELT. These plans are partly based on extra-financial criteria.

The current plans and their allocation conditions are detailed in Part 5, Note 7.3.

For the General Management, in accordance with the legal, regulatory and statutory provisions, the compensation policy takes into account financial and extra-financial criteria. The decision-making process, as well as the *ex ante* and *ex post* compensation policy, are described in Part 3.4.

For fiscal year 2024-2025, the financial criterion used for the LTI plans and the General Management compensation was conditional on obtaining the group's B Corp certification. For subsequent years, new extra-financial criteria will be added to and develop this system, in particular the achievement of greenhouse gas emission reduction targets for Scopes 1 and 2, which are aligned with the B! Pact decarbonization targets. These criteria will apply to both LTI plans (see details in Part 5, Note 7.3) and the compensation policy for the General Management (see details in Part 3.4)

GOV-4 — Statement on due diligence

CORE ELEMENTS OF DUE DILIGENCE	PARAGRAPHS IN THE SUSTAINABILITY STATEMENT	REFERENCES IN THE SUSTAINABILITY REPORT
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	2.1.2
	ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes	2.1.2
	ESRS 2 SBM-3: Material impacts, risks and opportunities and their interactions with strategy and business model	2.1.3
	Duty of care (for companies with more than 5,000 employees in France, including subsidiaries; or with more than 10,000 employees worldwide, including subsidiaries; or for companies with more than 5,000 employees whose parent company is not in France)	2.6
b) Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 - GOV2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	2.1.2
	ESRS 2 - IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities	2.1.4
	ESRS 2 - MDR-P: Policies adopted to manage material sustainability matters	ESRS Environment 2.2
	ESRS 2 - SBM-2 - Interests and views of stakeholders	
	Topical ESRS:	ESRS Social 2.3
c) Identifying and assessing adverse impacts	— SBM 2 - Interests and views of stakeholders	2.1.3
	— MDR-P - How views of stakeholders are integrated into policy	2.1.3
	ESRS 2 - IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities	2.1.4
	ESRS 2 - SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	2.1.3
	Topical ESRS:	2.6
	— SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	2.6
	Duty of care (for companies with more than 5,000 employees in France, including subsidiaries; or with more than 10,000 employees worldwide, including subsidiaries; or for companies with more than 5,000 employees whose parent company is not in France)	

CORE ELEMENTS OF DUE DILIGENCE	PARAGRAPHS IN THE SUSTAINABILITY STATEMENT	REFERENCES IN THE SUSTAINABILITY REPORT
d) Taking actions to address those adverse impacts	ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters ESRS Topics: — All actions, including decarbonization plans	ESRS Environment 2.2 ESRS Social 2.3
e) Tracking the effectiveness of these efforts and communicating	ESRS 2 - MDR-M: Metrics in relation to material sustainability matters MDR-T targets —Tracking effectiveness of policies and actions through targets Topical ESRS: — "Metrics and targets" sections	ESRS Environment 2.2 ESRS Social 2.3

GOV-5 — Risk management and internal controls over sustainability reporting

The risk management and internal control system for sustainability information applies to the entire scope of consolidation and to all stages of sustainability reporting. This includes:

- the double materiality analysis and the review of consistency with the mapping of the Company's risks related to sustainability matters;
- the consistency and completeness checks carried out at all levels of the organization (sites, regions, group) adapted to the organization of the domains;
- the presentation of the double materiality and the report to Bonduelle's governance bodies (GELT, CSR Committee, Audit Committee, Supervisory Board);
- validation of the double materiality analysis by the Audit Committee.

The alignment of the double materiality results and the risk mapping was carried out to bring assessment practices into line as far as possible. Alignment of time and rating scales, as well as the involvement of risk management teams in the evaluation process, enabled this consistent approach.

As far as internal control is concerned, we set up verifications of the data reported annually for reporting purposes. These controls take into account the N/N-1 variations (with particular attention to variations greater than +/-15%), with particular attention paid to sites with a significant contribution to the performance metrics.

2.1.3 Strategy

SBM-1 — Strategy, business model and value chain

Strategy and business model

Bonduelle's strategy and business model are presented in Chapter 1 – Integrated report of the universal registration document.

CSR B! Pact

Following Bonduelle's double materiality analysis, the B! Pact strategy will be gradually updated so that material matters can be reflected in our sustainability strategy. Currently, some of the B! Pact matters have been found to be non-material in terms of impact materiality and financial materiality. However, as these matters have been an integral part of the group's commitments for several years, they continue to be monitored in our internal policies but are no longer published in the sustainability report. These include matters related to diversity and inclusion as well as civic engagement.

For several years, Bonduelle has been committed to integrating sustainability objectives into all its activities, in particular through its B! Pact strategy.

The Company offers products of plant origin, mainly from responsible agricultural practices, which are consistent with the Company's environmental, social and nutritional priorities.

Bonduelle's main markets, particularly in Europe and North America, are characterized by strong sensitivity to environmental and social matters, in line with its commitments to the planet, food and people. As a result, the objectives of the B! Pact are defined globally for all of the group's sites and geographic zones.

By promoting the dietary transition towards more plant-based products, the design of existing products supports the objectives of reducing the carbon footprint and contributes to a more balanced diet. The group is pursuing its continuous improvement work, in particular by developing packaging eco-design initiatives and reducing the environmental footprint of its products.

Value chain

UPSTREAM



Cultivation of raw materials

S2 (growers)
and S3 (local communities)

- Vegetable production
- Fertilizers and seeds
- Greenhouse gas emission reduction
- Plastic, metal, and cardboard packaging materials
- Organic materials
- Agricultural practices, pesticides and herbicides
- Land rights and indigenous and local communities

Upstream agricultural transport

S2 (growers)

- Land transportation

Outsourcing

S2 (workers in the value chain)

- Food processing outside Bonduelle plants
- Treatment of wastewater/other pollutants
- Energy consumption
- Refrigeration and refrigerant gases
- Greenhouse gas emission reduction
- Recovery of by-products

Packaging

S2 (workers in the value chain)

- Manufacture of packaging
- Sourcing from sustainable sources
- Recyclability

OPERATIONS



Inter-site transportation

S2 (workers in the value chain)

- Land/sea/air transportation
- Transportation of semi-finished products
- Greenhouse gas emission reduction
- Refrigeration and refrigerant gases

Manufacturing in our plants

S1 (own workforce),
S2 (workers in the value chain)

- Food processing in Bonduelle plants
- Additives and preservatives
- Energy consumption
- Greenhouse gas emission reduction
- Use of by-products
- Treatment of wastewater/other pollutants

Office activities

S1 (own workforce),
S2 (workers in the value chain)

- Business travel and transport
- Sustainable product labeling/product transparency
- Energy, water, waste and commuting to offices
- Customer awareness
- Promotional practices

Storage

S1 (own workforce),
S2 (workers in the value chain)

- Storage/refrigeration
- Energy consumption
- Refrigeration and refrigerant gases

DOWNSTREAM



Distribution

S1 (own workforce),
S2 (workers in the
value chain)

- Land/sea/air transportation
- Sustainable/reusable packaging
- Third-party logistics providers
- Greenhouse gas emission reduction

Storage and Customer Operations

S2 (workers in
the value chain)

- Energy consumption
- Product waste
- Transportation/presentation packaging waste
- Refrigeration and refrigerant gases

Storage and consumption

S4 (consumers)

- Refrigeration and refrigerant gases
- Nutrition

Packaging treatment

S2 (workers in
the value chain)

- Collection and disposal of waste and packaging

SBM 2 - Interests and views of stakeholders

Consideration of the interests and views of stakeholders on Bonduelle's business model varies according to the importance of the subject and the development opportunity that this may generate for the Company. The table below describes all interactions with the group's stakeholders, and indicates the outcome of this dialog, where applicable.

KEY STAKEHOLDERS	MEANS OF DIALOG	RESULTS OF DIALOG
Shareholders	Shareholders' Meetings	
Employees	Internal communication process (intranet, corporate social network) Engagement and satisfaction survey (Climate)	
Suppliers	Quality assessments and audits CSR questionnaire (with supplier feedback) Assessment by EcoVadis Supplier scoring	
Local communities	On-demand dialog with local communities at site level	
Growers	Daily collaboration between growers and Bonduelle's agronomy technicians during the harvest period Individual dialog Meetings with Shareholder growers Dialog at inter-professional bodies between upstream agriculture and manufacturing	
Customers	Responses to questionnaires and annual audits Annual survey with our main customers	
Consumers	Dedicated service in all countries Consultation of the consumer panel Participation in agri-food sector discussions as member of the Committee, Director or Chairman – meetings at least twice a year	
Professional federations/ Inter-professional bodies	Active participation in the various working groups Ongoing dialog	
NGOs and non-profit entities	Questionnaires Dialog through summits and events One-off requests by topic (e.g. regenerative agriculture)	Adherence to the European Chicken Commitment (see Appendix 2.5)
Sustainability experts	Questionnaire responses <i>Ad hoc</i> dialog	
Financial analysts/ Media/Journalists	Financial events/meetings with analysts/meetings with investors Questionnaire responses/ <i>Ad hoc</i> dialog on request	
Investors/Banks	Financing terms incorporating sustainability criteria Questionnaire responses/ <i>Ad hoc</i> dialog on request Specific events for SRI funds ¹	Financing set up via a Revolving Credit Facility (RCF) (see description below)
Public authorities	Response to requests from ministries and parliamentarians Contributions to certain thematic consultations Working meetings Dialog through professional sector and interprofessional organizations	

Integration of sustainability objectives into access to finance

The Revolving Credit Facility (RCF) incorporates corporate social responsibility (CSR) metrics into its financing conditions in line with the group's mission and purpose, in terms of both the B Corp certification, as well as reducing its carbon footprint and renewing contracts with our farming partners.

On the criterion of reducing its carbon footprint in Scopes 1 & 2 Industry, Bonduelle undertakes to verify the performance achieved each year, compared to the SBTi reduction target. The deadline for our objectives is set at 2029/30, in accordance with the provisions contained in the RCF (see Chapter 5 - Note 8.6.5 to the financial statements).

The SBTi target of reducing the carbon footprint on Scopes 1 & 2 Industry for 2024-2025 was therefore -14.7% compared to the current 2019-20 baseline. In 2024-25, the performance achieved this year was -8.2% on the full scope, or -6.9% on the scope of continuing operations.

¹ Socially responsible investment.

SBM-3 — Material impacts, risks and opportunities and their interaction with strategy and business model

Specific descriptions of IROs can be found in each thematic standard.

IRO	Type of IRO	Position in the value chain	Time horizon	Policies of the B! Pact
E1 - Climate				
Climate change adaptation	+	AM AV		Planet — Climate change adaptation policy — "Committed to Bonduelle" agricultural policy — Environmental Management System (EMS)
	R	AM OP		
Climate change mitigation	—	AM OP AV		Planet — Climate change mitigation policy — "Committed to Bonduelle" agricultural policy — EMS
	R	AM OP		— Pack Manifesto Packaging Policy
E2 - Pollution				
Pollution of living organisms and food resources	—	AM		Planet — "Committed to Bonduelle" agricultural policy
Pollution of air, water and soil	—	AM OP		Planet — EMS — "Committed to Bonduelle" agricultural policy
Substances of concern	—	AM AV		
E3 - Water and marine resources				
Water consumption, withdrawals and discharges	—	AM OP		Planet — EMS
	R	AM OP		— "Committed to Bonduelle" agricultural policy
E4 - Biodiversity and ecosystems				
Soil degradation and desertification	—	AM		Planet
Preservation of ecosystems and biodiversity	+	AM		— "Committed to Bonduelle" agricultural policy
E5 - Resource use and circular economy				
Resource inflows including resource use	—	AM OP		Planet — Pack Manifesto Packaging Policy — EMS
Resource outflows, including resource use	—	OP AV		Planet
	R	OP AV		— Pack Manifesto
S1 - Own workforce				
Health and safety	—	OP		People — Occupational health and safety policy
Social protection	+	OP		People — Compensation and benefits policy
Employee well-being	⊙	OP		People — Quality of Life and Working Conditions Policy (QLWC)

IRO	Type	Position in the value chain	Time horizon	Policies of the B! Pact
S2 – Workers in the value chain				
Sharing value with growers	+	AM	Short	People — "Committed to Bonduelle" agricultural policy
Forced labor	–	AM	Short	People — Policy on respect for workers' rights
Child labor	–	AM	Short	
S3 - Affected communities				
Water and sanitation	–	AM OP	Short	
S4 – Consumers and end-users				
Access to products and services	+	AV	Short	Food — Food policy
	○	AV	Short	
Proposal of plant-rich products and promotion of flexitarianism for all (sub-topic specific to Bonduelle)	+	AV	Short	
	○	AV	Short	
Health and safety	–	AV	Short	Food — Quality and food safety procedures
	R	OP AV	Short	
Responsible marketing practices and access to quality information	+	AV	Short	Food — Food policy



Positive impact
Negative impact
Risk
Opportunity



Position in the value chain
(Upstream agricultural/Own operations/Downstream)
Time horizon
(Short/Medium/Long)

2.1.4 Impact, risk and opportunity management

IRO-1 — Description of the process to identify and assess material impacts, risks and opportunities

Methodology

Between June 2024 and February 2025, the Bonduelle Group conducted its double materiality analysis work during the year 2024-2025 to identify its material impacts, risks and opportunities, in connection with its own operations and all activities in its value chain. To carry out this work, the CSRD steering team benefited from the support of an external firm whose methodology complied with the expectations of ESRS 1.

The methodology follows the following five steps:

Step 1 - Definition of the overall approach:

This first step consisted of bringing together Bonduelle's key internal stakeholders, defining the project's governance and agreeing on an approach that complied with the ESRS and was adapted to Bonduelle. This first step was also used to map the group's value chain, to facilitate the identification of impacts, risks and opportunities by ensuring that the entire value chain was taken into account in the work on the double materiality analysis. The firm supporting Bonduelle and the group's project team also listed the existing data at Bonduelle to facilitate the identification of material subjects and to help the people responsible for reporting to

understand the expectations of the CSRD. Stakeholders who consult Bonduelle's extra-financial information were also mapped and consulted in order to understand their expectations on ESG topics. This consultation complements that conducted by Bonduelle in 2022-2023, in which 293 internal and 258 external stakeholders were consulted.

Step 2: Identification of topics and impacts, risks and opportunities (IRO):

To determine the list of its actual and potential material impacts, Bonduelle began by identifying the universe of topics to be considered, based on:

- the universe of topics, sub-topics and sub sub-topics of ESRS 1 AR 16, mapped with the CSRD disclosure requirements;
- topics specific to Bonduelle, identified in previous years, and in particular the single materiality analysis carried out in 2022-2023 and the consultation of 570 stakeholders;
- CSR reports from Bonduelle's peers;
- GRI standards (agriculture, aquaculture and fishing);
- benchmarks set by the external firm.

On the basis of these elements, several topics from ESRS 1 were selected and grouped while others were excluded as they were not considered relevant. The groupings carried out concern sub-topics. For example, when two sub-topics are managed by the same processes and involve the same reporting requirements, they were consolidated to ensure clarity and efficiency. When the case lacked certainty, the topic was not excluded from step 2 and the universe of topics was thus able to evolve.

Step 3: Scoring the IROs:

In order to determine the materiality of the IROs, the following scoring method, based on the expectations of ESRS 1, was defined:

Impact materiality – Positive and negative impacts		
Scale	Scope	Irremediable character
How big is the negative impact or how big is the positive impact?	What is the extent of the impact?	How easily can negative impacts be corrected or restored?
Probability		
For any potential impact. Not used for adverse human rights impacts, in accordance with ESRS 1, 3.4.45.		
Financial materiality - Risks and opportunities		
Scale/size of financial impact		
The ESRS does not specify how to measure it but recommends alignment with internal financial/risk processes.		
Probability		
For all potential risks and opportunities		

Some clarifications should be made on the definition of the scales and the scoring:

- gross score/net score: ESRS 1 requires that the IROs be scored on a gross basis, i.e. without taking into account the mitigation measures deployed by the company. This reflection may have proved complex for the teams involved in the work to understand, insofar as most entities have already set up action plans to address material IROs. A scoring system has therefore been set up to determine the materiality of the IRO. For example, on the subject of food safety, taking into account past events, even if actions have taken place, a high score refers to a situation in which food safety matters could cause physical harm to certain consumers and may lead to a product recall. In this type of situation, the magnitude and range of the IRO are high and the irremediable character medium. The IRO is therefore material. Conversely, a low score refers to situations in which the impact on consumers (for example) remains low, in terms of both magnitude and scope as well as the irremediable character (personal data leak, for example);
- positive impacts/negative impacts: ESRS 1 and EFRAG expect companies to ensure that positive impacts defined are not offsetting the negative impacts that are also defined. This means that actions to reduce greenhouse gas emissions directly linked to Bonduelle's products and processes do not constitute a positive impact – they are actions aimed at reducing the negative impact. They are presented in the report as part of the actions and strategies taken to offset this material impact, but they are not included in the materiality analysis itself. Positive impacts are therefore those where Bonduelle creates concrete benefits for people and the planet and contributes to a positive influence, beyond its own direct value chain. These include actions to promote plant-rich diets and flexitarianism;
- work on the double materiality analysis carried out in 2022-2023 and in particular the consultation of stakeholders, who participated in scoring topics, was largely used for the 2024-2025 double materiality exercise.

The IROs were defined from the final list of consolidated topics, and their description was based on the definitions of the CSRD, the GRI (Agriculture, Aquaculture and Fishing) and, more broadly, elements of the identified benchmarks listed above.

Step 4 – Validation of the double materiality matrix

Once the IRO scoring was finalized, the double materiality matrix was presented to the business experts so that they could give their opinions and make their final decisions. Several materiality thresholds were also proposed for discussion. The final result was also the subject of a validation workshop with Bonduelle's governance (see 2.1.2 Governance). Adjustments have been made to the margin of this validation work in connection with the Statutory Auditors' verification work.

Step 5 – Finalizing the materials

This last step consisted of a summary of the main conclusions resulting from the double materiality work, with a view to their presentation to stakeholders and to define the next steps, in particular on the integration of material IROs into Company policies.

Monitoring of IROs

The validation of the IROs and their presentation to internal stakeholders leads to an update of the B! Pact sustainability strategy. By following the structuring of the CSRD, these material IROs are taken into account in the policies of the areas concerned, which are then translated into objectives, actions and measurements relating to metrics. The responsibility for defining the ambition of the policies and resulting targets and actions lies with the business line managers, in alignment with those responsible for the pillars of the B! Pact strategy.

These policies are monitored at regular intervals by the dedicated operational committees of the B! Pact: Food, Planet and People

An annual report on the progress of these material issues is made when the sustainability report and audit conclusions are presented to the Audit Committee.

IRO-2 — Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

Disclosure Requirement	Data from other EU legislation	Sections of the sustainability report
BP-1 – General basis for preparation of the sustainability statement		2.1.1
BP-2 – Disclosures in relation to specific circumstances		2.1.1
GOV-1 – The role of the administrative, management and supervisory bodies	21 (d) – percentage by gender and other aspects of diversity that the undertaking considers	2.1.2
	21 (e) – the percentage of independent board members	2.1.2
GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies		2.1.2
GOV-3 – Integration of sustainability-related performance in incentive schemes		2.1.2
GOV-4 – Statement on due diligence	30 – Information on due diligence process	2.1.2
GOV-5 – Risk management and internal controls over sustainability reporting		2.1.2
SBM-1 – Strategy, business model and value chain		2.1.3
	40 (d) i – Participation in activities related to the fossil fuel sector	Not applicable
	40 (d) ii – Participation in activities related to the production of chemicals	Not applicable
	40 (d) iii – Participation in activities related to controversial weapons	Not applicable
	40 (d) iv – Participation in activities related to the cultivation and production of tobacco	Not applicable
SBM-2 – Interests and views of stakeholders		2.1.3
SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		2.1.3
IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities		2.1.4
IRO-2 – Disclosure Requirements in ESRS covered by the undertaking's sustainability statement		2.1.4
E1 CLIMATE CHANGE		2.2.1
ESRS 2 GOV – Integration of sustainability-related performance in incentive schemes		2.2.1.1
E1-1 – Transition plan for climate change mitigation	14 – Transition plan to reach climate neutrality by 2050	2.2.1.2
	16 (g) – Undertakings excluded from Paris-aligned benchmarks	Not applicable
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		2.2.1.2
ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities		2.2.1.3
E1-2 – Policies related to climate change mitigation and adaptation		2.2.1.3
E1-3 – Actions and resources in relation to climate change policies		2.2.1.3
E1-4 – Targets related to climate change mitigation and adaptation	34 – GHG emission reduction targets	2.2.1.4
E1-5 – Energy consumption and mix	38 – Total energy consumption from fossil sources (only high climate impact sectors)	2.2.1.4
	37 – Energy consumption and mix	
	40 to 43 Energy intensity associated with activities in high climate impact sectors	
E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	44 – Gross Scopes 1, 2, 3 and Total GHG emissions	2.2.1.4
	53 to 55 – GHG emissions intensities	2.2.1.4
E1-7 – GHG removals and GHG mitigation projects financed through carbon credits	56 – Removals, storage and mitigation of GHGs and carbon credits	2.2.1.4
E1-8 – Internal carbon pricing		2.2.1.4
E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities - Phase In	66 – Anticipated financial effects from material physical risks	Not reported
	66 (a) – Disaggregation of monetary amounts of assets by acute and chronic physical risk	Not reported
	66 (c) – Location of significant assets at material physical risk	Not reported

Disclosure Requirement	Data from other EU legislation	Sections of the sustainability report
	67 (c) – Breakdown of the carrying value of real estate assets by energy-efficiency classes	Not reported
	69 – Degree of exposure of the portfolio to climate-related opportunities	Not reported
E2 - POLLUTION		2.2.2
E2-1 – Policies related to pollution		2.2.2.1
E2-2 – Actions and resources related to pollution		2.2.2.1
E2-3 – Targets related to pollution		2.2.2.2
E2-4 – Pollution of air, water and soil	28 – Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	2.2.2.2
E2-5 – Substances of concern and substances of very high concern		2.2.2.2
E2-6 – Anticipated financial effects from pollution-related risks and opportunities - Phase-in		Not reported
E3 – WATER AND MARINE RESOURCES		2.2.3
E3-1 Policies related to water and marine resources	9 - Water and marine resources	2.2.3.1
	13 – Dedicated policy	2.2.3.1
	14 – Sustainable policies for the oceans and seas	Not material
E3-2 – Actions and resources related to water and marine resources		2.2.3.1
E3-3 – Targets related to water and marine resources		2.2.3.2
E3-4 – Water consumption	28 (c) – Total water recycled and reused, in m3, from its own operations	2.2.3.2
	29 – Total water consumption in m3 per million EUR of turnover from own operations	2.2.3.2
E3-5 – Anticipated financial effects from water and marine resources-related risks and opportunities - Phase-in		Not reported
E4 – BIODIVERSITY		2.2.4
E4-1 Transition plan and consideration of biodiversity and ecosystems in the strategy and business model		2.2.4.1
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	16 (a) i. List of material sites in its own operations affecting biodiversity-sensitive areas	2.2.4.2
	16 (b) Material negative impacts with regards to land degradation, desertification or soil sealing	2.2.4.2
	16 (c) Operations that affect threatened species	2.2.4.2
E4-2 – Policies related to biodiversity and ecosystems		2.2.4.2
	24 (b) – Sustainable land / agriculture practices or policies	Not material
	24 (c) – Sustainable oceans / seas practices or policies	Not material
	24 (d) – Policies to address deforestation	Not material
E4-3 – Actions and resources related to biodiversity and ecosystems		2.2.4.2
E4-4 - Targets related to biodiversity and ecosystems		2.2.4.3
E4-5 – Impact metrics related to biodiversity and ecosystems change		2.2.4.3
E4-6 – Anticipated financial effects from material biodiversity and ecosystem-related risks and opportunities		2.2.4.3
E5 – CIRCULAR ECONOMY		2.2.5
E5-1 – Policies related to resource use and circular economy		2.2.5.1
E5-2 – Actions and resources related to resource use and circular economy		2.2.5.1
E5-3 – Targets related to resource use and circular economy		2.2.5.2
E5-4 – Resource inflows		2.2.5.2
E5-5 – Resource outflows		2.2.5.2
	37 (d) – Total amount and percentage of non-recycled waste	Not material
	39 – Total amount of hazardous waste	Not material

Disclosure Requirement	Data from other EU legislation	Sections of the sustainability report
E5-6 – Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities - Phase-in	39 – Radioactive waste	Not material Not reported
S1 - OWN WORKFORCE		2.3.1
ESRS 2 SBM-2 – Interests and views of stakeholders		2.3.1.1
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		2.3.1.1
	14 (f) – Operations at significant risk of incidents of forced labor or compulsory labor	Not material
	14 (g) – Operations at significant risk of incidents of child labor	Not material
S1-1 – Policies related to own workforce		2.3.1.2
	20 - Human rights policies	Not reported
	21 – Alignment of policies with regard to its own workforce with UN Guiding Principles on Business and Human Rights Conventions 1 to 8	Not reported
	22 – Processes and measures put in place to prevent trafficking in human beings, forced or compulsory labor and child labor	Not material
	23 – Workplace accident prevention policy or management system	2.3.1.2
S1-2 – Processes for engaging with own workforce and workers' representatives about impacts		2.3.1.2
S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns	32 (c) – mechanism for handling grievances and complaints in relation to issues related to employee matters	2.3.1.2
S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions		2.3.1.2
S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		2.3.1.3
S1-6 – Characteristics of the undertaking's employees		2.3.1.3
S1-7 – Characteristics of external workers in the company's own workforce		2.3.1.3
S1-8 – Collective bargaining coverage and social dialogue		Not material
S1-9 – Diversity metrics		Not material
S1-10 – Adequate wages		2.3.1.3
S1-11 – Social protection		Not material
S1-12 – Persons with disabilities		
S1-13 – Training and skills development metrics		Not material
S1-14 – Health and safety metrics	88 (b) and (c) – Number of fatalities due to work-related injuries and work-related ill health	2.3.1.3
	88 (e) – Number of days lost due to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health	2.3.1.3
S1-15 – Work-life balance metrics		Not material
S1-16 – Remuneration metrics (pay gap and total remuneration)	97 (a) – Gender pay gap	Not material
	97 (b) – Annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual)	2.3.1.3
S1-17 – Incidents, complaints and severe human rights impacts	103 (a) – Total number of incidents of discrimination (including harassment)	2.3.1.3
	104 (a) – Non-respect of UNGPs on Business and Human Rights and OECD Guidelines for Multinational Enterprises	2.3.1.3
S2 – WORKERS IN THE VALUE CHAIN		2.3.2

Disclosure Requirement	Data from other EU legislation	Sections of the sustainability report
ESRS 2 SBM-2 – Interests and views of stakeholders		2.3.2.1
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	11 (b) – Geographies or commodities for which there is a significant risk of child labor or forced or compulsory labor	2.3.2.1
S2-1 – Policies related to value chain workers	17 – Human rights policy commitments	2.3.2.2
	18 – Policies related to value chain workers	2.3.2.2
	19 – Alignment of its policies related to value chain workers with the UN Guiding Principles on Business and Human Rights Conventions 1 to 8	2.3.2.2
	19 – Non-respect of UNGPs on Business and Human Rights and OECD Guidelines for Multinational Enterprises	2.3.2.2
S2-2 – Processes for engaging with value chain workers about impacts		2.3.2.2
S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns		2.3.2.2
S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	36 – Severe human rights issues and incidents connected to its upstream and downstream value chain	2.3.2.2
S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		2.3.2.3
S3 – AFFECTED COMMUNITIES		2.3.3
ESRS 2 SBM-2 – Interests and views of stakeholders		2.3.3.1
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		2.3.3.1
S3-1 – Policies relating to affected communities		2.3.3.2
	6 - Human rights policy commitments	Not material
	17 – Non-respect of UNGPs on Business and Human Rights and OECD Guidelines for Multinational Enterprises	Not material
S3-2 – Processes for engaging with affected communities about impacts		2.3.3.2
S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns		2.3.3.2
S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	36 – Severe human rights issues and incidents	2.3.3.2
S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		2.3.3.3
ESRS S4 – CONSUMERS AND END-USERS		2.3.4
ESRS 2 SBM-2 – Interests and views of stakeholders		2.3.4.1
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		2.3.4.1
S4-1 – Policies related to consumers and end-users		2.3.4.2
	16 – Human rights policy commitments that are relevant to consumers and end-users	Not material
	17 – Non-respect of UNGPs on Human Rights and OECD Guidelines for Multinational Enterprises	Not material
S4-2 – Processes for engaging with consumers and end-users about impacts		2.3.4.2
S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns		2.3.4.2
S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	35 – Severe issues and incidents connected to its consumers and end-users	2.3.4.2
S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		2.3.4.3

Disclosure Requirement	Data from other EU legislation	Sections of the sustainability report
G1 – BUSINESS CONDUCT		Not material
ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies		Not material
ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities		Not material
G1-1 – Corporate culture and business conduct policies	10 (b) – Anti-corruption and anti-bribery policy in accordance with the United Nations Convention against Corruption	Not material
	10 (d) – Policy for the protection of whistle-blowers	Not material
G1-2 – Management of relationships with suppliers		Not material
G1-3 – Prevention and detection of corruption and bribery		Not material
G1-4 – Incidents of corruption or bribery	24 (a) – Convictions and amounts of fines for violations of anti-corruption laws	Not material
	24 (b) – Action taken to address breaches in procedures and standards of anti-corruption	Not material
G1-5 – Political influence and lobbying activities		Not material
G1-6 – Payment practices		Not material

2.2 ENVIRONMENT

2.2.1 ESRS E1. Climate change

KEY INFORMATION

Material matters

- Climate change adaptation
Positive impact + Risk
- Climate change mitigation
Negative impact + Risk

Policies

- Climate change mitigation policy
- Climate change adaptation policy
- Environmental management system
- "Committed to Bonduelle" agricultural policy

Actions

- Climate risk analysis underway
- Tool for estimating the impacts of climate change on agricultural areas
- Environmental assessments of plant investments
- Energy efficiency investments in plants and ISO 50001 and ISO 14001 plant certifications
- Development of green electricity through long-term direct purchase contracts
- Climate change training and awareness-raising for employees
- Training of agronomy technicians and producers in regenerative agriculture
- Reduction of virgin fossil plastics in our packaging

PERFORMANCE INDICATORS

Scope of continued operations¹

2024-2025 results

-14.2%

GHG emissions (absolute)
vs. 2019-20 for Scopes 1 & 2
Target → -38% by 2035

59.3%

of growers engaged in
regenerative agriculture
Target → 80% by 2030

-0.5%

GHG emissions (intensity) vs.
2019-20 for Scope 3
Target → -30% by 2035

-45.4%

virgin fossil plastics
Target → -100% by 2030

Other indicators

1.87 teqCO₂/ tonne
of finished products

893 kWh / tonne
of finished products

28.4%
of energy from renewable sources

10 certifications
ISO 50001 or ISO 14001

¹ Excluding the agricultural policy indicator, calculated on the full scope.

2.2.1.1 Governance

GOV-3 – Integration of sustainability-related performance in incentive schemes

As presented previously in Section GOV-3 of ESRS 2, General Management compensation policy takes into account financial and extra-financial criteria, including climate-related criteria.

The decision-making process, as well as the *ex ante* and *ex post* compensation policy, are described in Part 3.4.

2.2.1.2 Strategy

E1-1 – Decarbonization plan for climate change mitigation

Structuring of the decarbonization plan

This year, Bonduelle is structuring its climate ambitions around two complementary policies: a decarbonization policy that has already been formalized, and an adaptation policy currently under development, the starting point of which is the launch of a climate risk analysis.

Bonduelle does not yet have a formal decarbonization plan, but the Company has already identified and mobilized the first decarbonization levers.

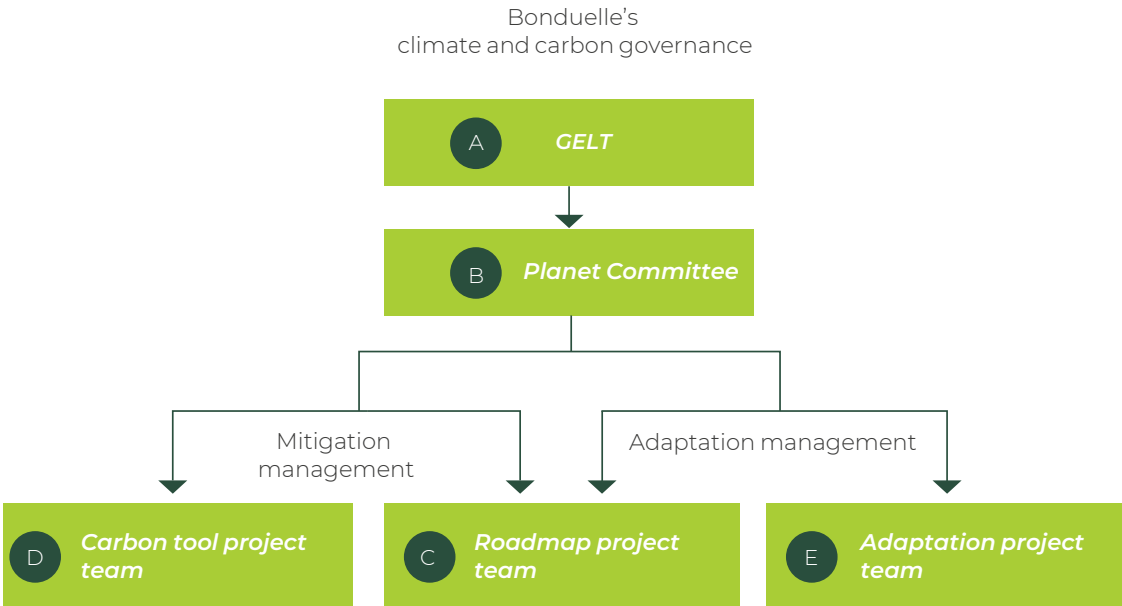
Climate and Carbon governance and supervision

Main decarbonization levers identified and resources allocated

Bonduelle is currently working on quantifying its main decarbonization levers, particularly for upstream agricultural activities. As the work is still in progress, Bonduelle is not yet in a position to publish these.

Locked greenhouse gas emissions

Bonduelle is currently working on identifying its locked GHG emissions as part of the definition of its decarbonization plan.



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 and carbon issues. The subjects are led by the members in charge of these subjects: in this case, the Chief Strategy, Brands and Impact Officer;

B: The group's B! Pact Planet Committee shares and disseminates carbon emissions and adaptation 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 and carbon strategy;
- regional CSR officers.

Since 2024, this committee has evolved to become the governance body for the group's environmental matters, both in terms of impact reduction and climate change adaptation.

C: Bonduelle has set up three project teams dedicated to the group's key challenges:

- construction and implementation of a decarbonization roadmap by BU and domain, in line with the group's commercial and financial strategy;
- implementation of a SaaS tool for counting and managing carbon emissions;
- structuring of the group's adaptation plan, with a short-term priority focused on the identification of risks and opportunities related to climate change.

SBM-3 — Material impacts, risks and opportunities and their interaction with strategy and business model

In 2025, the group launched a resilience analysis that focuses in depth on the risks related to Bonduelle's own operations and its upstream agriculture. The description of the methodology for this analysis can be found in the following Section 2.2.1.3. The results of this analysis are not yet available.

Prior to this resilience analysis, Bonduelle assessed its impacts, risks and opportunities related to climate change mitigation and adaptation using two maps:

Climate-related impacts, risks and opportunities are detailed in the table below:

Each multidisciplinary team is made up of group business line contacts who contribute to strategies to mitigate both our carbon impact and the effects of climate change.

- the group's risk mapping (see 4.2.2 Details of the main risk factors) to which the Bonduelle Group considers it is exposed as of the date of this universal registration document;
- the double materiality matrix, including physical and transition climate-related risks (see 2.2.1.3 Impact, risk and opportunity management). This physical and transition risk analysis is underway.

Challenges	Type of IRO	Description of IROs	Position in the value chain		Time horizon	Policies of the B! Pact
Climate change adaptation	+	Bonduelle can contribute to the resilience of food systems and workers' livelihoods, for example by choosing crops and training for growers that help them adapt to the impacts of climate change (e.g. better resistance to drought). Bonduelle can also contribute to the resilience of food systems for consumers, guiding them towards healthy and safer products, from a food supply and security perspective.	AM	AV		Planet — Climate change adaptation policy — "Committed to Bonduelle" agricultural policy — Environmental management system (EMS)
	R	Climate change may lead to extreme weather, increased drought and altered crop yields, which may directly disrupt the production of Bonduelle's key resources. These disruptions may also disrupt the distribution of ingredients and products. If Bonduelle does not adapt to the increase in heat, there may also be consequences for workers in terms of security and productivity (e.g. heat exhaustion).	AM	OP		

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Policies of the B! Pact
Climate change mitigation	—	Bonduelle emits greenhouse gases in its value chain, thus contributing to climate change. Agriculture, packaging, industrial processes and end-use by customers and consumers are the main sources of emissions. The energy required to refrigerate and air condition fresh and frozen products is also a source of emissions. The majority of the energy used by Bonduelle for its own operations currently comes from natural gas. The effects of climate change are wide-ranging: increased extreme weather events, flooding, damage to livelihoods, collapse of ecosystems, etc.	AM OP AV		Planet - Climate change mitigation policy "Committed to Bonduelle" agricultural policy - EMS - Packaging policy Pack Manifesto
	R	Energy and fuel consumption are a high expense item for Bonduelle, which presents long-term risks. Fluctuations in energy prices and rising costs related to carbon taxes in particular can make the group more vulnerable. Failure to meet the demands of legislators, retailers, and consumers also carries legal and reputational risks, which can lead to delisting and lower sales.	AM OP		



Positive impact
Negative impact

Risk
Opportunity



Position in the value chain
(Upstream agricultural/Own operations/Downstream)

Time horizon
(Short/Medium/Long)

2.2.1.3 Impact, risk and opportunity management

IRO-1 — Description of the processes to identify and assess material climate-related impacts, risks and opportunities

The group considers climate change to be a key factor in the evolution of Bonduelle's businesses, strategy and business model. The integration of climate risk into Bonduelle's agricultural practices, supplies and sanitary controls is essential to guarantee healthy, quality and accessible food with the lowest possible impact on the environment.

Several concrete effects linked to global warming, such as changes in growing conditions, difficulties in managing water resources, soil erosion and the proliferation of pests and emerging diseases, are already visible.

As such, Bonduelle is committed to becoming an organization that is as resilient as possible, in particular by implementing the adaptation solutions necessary for the continuity of its activities, which are essentially focused on its agricultural basins. The group is currently working on a more global and proactive approach in order to anticipate and mitigate all these risks throughout the value chain.

During fiscal year 2024-2025, Bonduelle continued its work on risk analysis, which focuses on two 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). They also cover potential legal, reputational and regulatory impacts related to climate change.

This work, which is currently underway, is being carried out by an external partner with expertise in the field, based on climate scenarios using the IPCC's SSP2-4.5 and SSP5-8.5 models, by 2030 and 2050.

This work is in line with that on risk mapping at group level, and complements actions already taken locally.

Focus on identifying physical risks

Bonduelle is currently carrying out a first phase of work related to physical risks on its production facilities and production basins. This work is being carried out on a larger scale than the analyses of previous years, whose conclusions will be taken and updated as part of an overall action plan.

Identification of hazards

Bonduelle currently identifies chronic risks (cold waves, heat waves, rainfall, disease, etc.) and acute risks (flooding, hail, fire, etc.) by basin and production facility, that may affect its operations and value chain.

For production facilities:

- selection of relevant hazards and physical indicators;
- creation of an initial filter, based on the European taxonomy, in order to identify the relevant hazards. These hazards are then associated with more than 130 adapted physical indicators, making it possible to assess their potential impact on industrial assets;
- assessment of vulnerability by type of asset, grouped into homogeneous classes of vulnerability to physical risks (3 classes considered).

For the production basins, Bonduelle has acquired a tool developed by an external partner specializing in the subject. The tool allows projection of climatic hazards and their occurrences for current and future cultivation areas, the impact on crop yields, as well as visualization of the impact of new cultivation, organizational and geographical practices.

Exposure and sensitivity to climate risks

Bonduelle is working to map the production sites and basins most exposed and vulnerable to climate hazards.

For production facilities, Bonduelle will have access to a data visualization platform, provided by an external partner. This platform will make it possible to share results by asset, type of asset, geographical area and climate hazard. These results will be updated once a year to ensure the reliability of the data.

For the production areas, the modeling tool is accessible online for all of the group's agronomic teams, which can independently carry out or update climate analyses at any time. The results are updated as the analyses are carried out.

Following this mapping, the challenge for Bonduelle is to assess the potential financial impact and the ability of production facilities and production basins to adapt to the risks identified. The results are being analyzed for the production facilities. This will guide future strategic decisions. For the production areas, an initial analysis was carried out on the group's three major crops. This analysis will be updated in the future and supplemented by analyses of Bonduelle's other crops. The tool is accessible in the production basins to enable them to carry out relevant analyses themselves according to their crops and geographies.

Internal methodology for analyzing physical risks

Physical climate risks are assessed according to three pillars (as defined in the IPCC AR6 report):

- hazard: a potentially destructive physical phenomenon (drought, heatwave, flooding, water stress, etc.);
- exposure: the location, physical attributes and value of assets (buildings, plants, farmland, etc.) or persons likely to be affected by a hazard;
- vulnerability: the propensity or predisposition of an asset to be adversely affected by a certain danger. It relates the exposure of an asset and the level of danger with a potential impact.

To model climate-related physical risks, a multitude of data were collected in order to take into account these three pillars of climate-related physical risk: climate data (hazard), geographic coordinates (exposure) and technical characteristics of vulnerabilities, specific to the type of sites or agricultural raw material (vulnerability).

Climate models are constantly being updated by incorporating greater spatial resolution and new physical processes. More than 40 climate modeling institutes coordinate their efforts in Coupled Model Intercomparison Projects (CMIP).

As part of this analysis, the external partner used the latest CMIP6 generation climate models, allowing the aggregation of projected indicators of daily temperature, precipitation, relative humidity, wind and solar radiation from 1985 to 2100.

Climate models have a coarse spatial resolution (usually 150 to 500 km), so they cannot address small-scale atmospheric features such as cloud cover, turbulence or topography-influenced surface processes. In order to have a finer resolution, relevant for the analysis of risks related to climate change from 150 km to 25 km, the external partner operates a statistical downscaling methodology, using a quantile classification technique called Cumulative Distribution Function transform (CDF-t).

Global climate models are guided by end-of-the-century greenhouse gas (GHG) emission scenarios and beyond, which have a different impact on the climate. The current generation of GHG emissions scenarios includes five variations described in the IPCC report (IPCC AR6, 2021).

Each scenario is defined by:

- a specific¹ socio-economic development assumption based on factors such as GDP, population, technology, energy and land use;
- the radiative forcing associated with greenhouse gas emissions for each socio-economic development assumption.

¹ <https://www.ipcc.ch/report/ar6/wg2/figures/chapter-1/figure-1-005a>

Climate scenarios

In accordance with the recommendations of the main climate reporting standards, our risk analysis focused on two climate projection scenarios with a baseline analysis, 2030 & 2050:

- an intermediate GHG emissions scenario: SSP2-4.5 – Scenario aligned with current national emission reduction commitments (upper limit of Nationally Determined Contributions – NDCs) in accordance with the Paris Agreement;
- a high GHG emissions scenario: SSP5-8.5 - Scenario without additional climate policy. This scenario is projected to lead to mid-century warming of 1.9 to 3°C, which is the most pessimistic scenario, about 0.4°C higher than the mid-century SSP2-4.5 scenario. This scenario predicts warming of 3.3 to 5.7°C by the end of the century. It is important to have this scenario to explore what could happen, as forcing levels of around 8.5 W/m² are not implausible. It should be noted that the Task Force on Climate-related Financial Disclosures (TCFD) as well as the EU Taxonomy and CSRD both require high-emission scenarios.

Time horizons

Three time frames were considered, in line with the expected lifetime of the activities and the indications of the European taxonomy and the CSRD:

- historical reference: average between 1985 and 2014 - To understand the current exposure;
- 2030: average between 2015 and 2044 values - This period is commonly used to define climate adaptation planning and budgets;
- 2050: average between 2035 and 2064 values - This period is typically used for strategic decisions, such as changing the business model or geographic presence, and long-term investments, such as building a new site.

Vulnerability

The vulnerability analysis was carried out taking into account the climate-related risks indicated by the European taxonomy for sustainable activities and the CSRD. The risks considered relevant to Bonduelle's activities and having been subject to a climate risk assessment are highlighted in green below.

	Temperature-related	Wind-related	Water-related	Solid mass-related
Chronic	Changing temperature (air, freshwater, marine water)	Changing wind patterns	Changing precipitation patterns and types (rain, hail, snow/ice)	Coastal erosion
	Heat stress		Precipitation or hydrological variability	Soil degradation
	Temperature variability		Ocean acidification	Soil erosion
	Permafrost thawing		Saline intrusion	Solifluction
			Sea level rise	
Acute			Water stress	
	Heat wave	Cyclone, hurricane, typhoon	Drought	Avalanche
	Cold wave/frost	Storm (including blizzards, dust, and sandstorms)	Heavy precipitation (rain, hail, snow/ice)	Landslide
	Wildfire	Tornado	Flood (coastal, fluvial, pluvial, ground water)	Subsidence
			Glacial lake outburst	

	Fully covered and automated
	Manually covered (asset-specific study)
	Not covered (no proven scientific models)

Source: Commission delegated Regulation (EU) 2021/2139 of June 4, 2021 (EU Taxonomy)

Vulnerability curves are used to translate exposure values (such as flood meters) into impact values from 0 to 100%. Impact curves reflect the relationship between exposure to an event and the resulting potential level of impact for a specific type of asset.

These curves have been defined on the basis of:

- engineering studies on the effect of climatic events on buildings;
- data on previous claims (from the partner and other sources);
- scientific literature.

Financial impacts

The work includes estimating financial losses by risk and asset for the three maturities and the two climate scenarios, as well as calculating a risk index ranging from 0 (low risk) to 1 (very high risk).

Financial losses are assessed in terms of material damage and business interruption:

- property damage (PD) is calculated as the average annual percentage of the site value lost (i.e. relative value) due to direct damage to buildings, equipment and inventory. The risks covered by the material damage calculation are as follows: storm flood, coastal flood, river flood, tropical storm, winter gust, tornado (only in the United States), forest fire;
- business interruption (BI) is calculated as the average number of days lost annually (i.e. in relative value) due to failure of an element, damage, repair and operating losses related to non-physical damage (e.g. loss of human productivity). The risks covered are similar to those for property damage analysis, in addition to heat and drought.

Focus on identifying transition risks

Bonduelle will analyze its transition risks in a second phase, once the analysis related to physical risks is completed.

Benchmarks aligned with the EU Paris Agreement

The Bonduelle Group is not excluded from climate indices aligned with the Paris Agreement.

E1-2 – Policies related to climate change mitigation and adaptation

To address the challenges of climate change, Bonduelle mobilizes the various business lines that contribute to its decarbonization and adaptation objectives through several policies:

- climate change mitigation policy;
- climate change adaptation policy (under development);
- Environmental management system (EMS);
- "Committed to Bonduelle" agricultural policy

Mitigation and adaptation policies determine the objectives that apply to all of the group's activities. They are based on the environmental management system and the "Committed to Bonduelle" agricultural policy for rollout at the operational level.

Climate change mitigation policy

Policy targets

The objectives of Bonduelle's carbon emissions mitigation policy are part of its ambition to contribute to global carbon neutrality by 2050, following the methodology of the Net Zero Initiative (NZI) and the standards of the Science-Based Targets initiative (SBTi). These objectives are:

1. Overall emission reduction

This is Bonduelle's main priority. It aims to reduce the direct and indirect emissions generated by its industrial, agricultural and logistics activities, on Scopes 1, 2 and 3. This objective concerns an absolute reduction, independent of changes in the volume of activity or products manufactured.

2. Contribution to the mitigation of external emissions

This objective invites Bonduelle to rethink its role in the global carbon neutrality of the agri-food sector by aligning its business model with its mission to promote the transition to plant-rich foods, to contribute to the well-being of People and the preservation of the planet. This includes:

- promoting a plant-rich diet: encouraging consumers to adopt a diet that is richer in plants, which generates fewer carbon emissions than products of animal origin;
- transforming the business model: integrating sustainable practices into the agricultural and food supply chains to reduce the overall environmental impact.

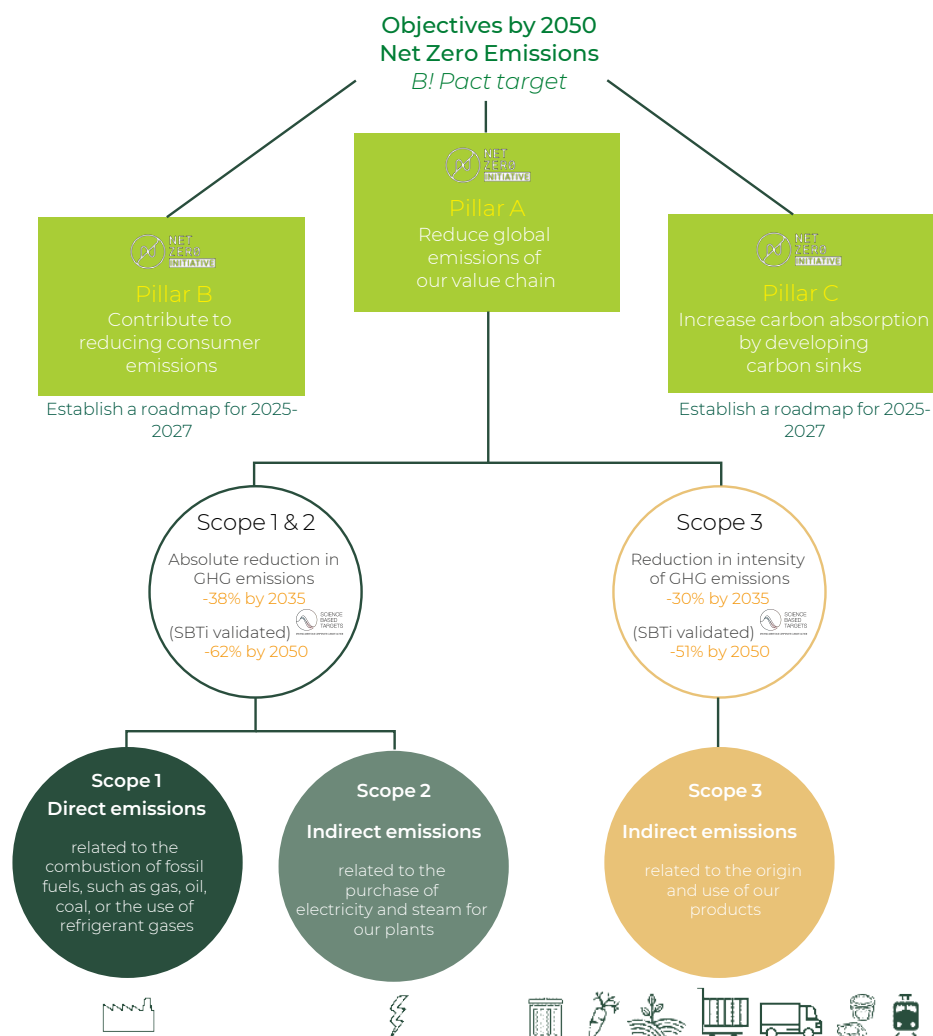
3. Sequestration of residual emissions

Finally, the last objective aims to offset residual emissions through regenerative agricultural practices that promote carbon sequestration in the soil. This mainly includes:

- engaging agricultural partners in regenerative agriculture to improve soil health and carbon capture capacity;
- developing carbon sinks: encouraging agricultural practices that increase soil carbon storage while preserving natural ecosystems.

Bonduelle's climate strategy:

Structured according to the Net Zero Initiative and marked by targets validated by the SBTi



Policy scope

The climate change mitigation policy applies to the entire Bonduelle Group.

Affected stakeholders

The policy involves a variety of internal and external stakeholders:

- employees across the various sites;
- farming partners who collaborate with Bonduelle to promote sustainable agricultural practices such as regenerative agriculture;
- customers and consumers: Regular consultation to align products with expectations in terms of sustainability and plant-rich foods;
- suppliers: Assessment and support *via* tools such as EcoVadis to integrate environmental criteria into the supply chain;
- local communities: Active dialog in the regions where Bonduelle operates to strengthen its positive local impact.

This global approach enables Bonduelle to implement its climate change mitigation policy while mobilizing its human, agricultural and industrial resources across its sites and countries of operation.

Person/department responsible for implementation of the policy

The steering of the climate change adaptation policy is carried out by the group CSR Department, and more specifically the Climate Positive Impact Manager, under the sponsorship of the Chief Strategy, Brands and Impact Officer. The group's central functions, in particular the Industry, Agronomy, Packaging, Supply and Ingredients teams, are also responsible for the proper implementation of the policy.

Policy oversight procedure

Bonduelle has implemented several oversight procedures to monitor the objectives defined in its climate change mitigation policy, prevent, mitigate and remedy impacts, manage risks and seize opportunities. These mechanisms include:

- progress on the subject of adaptation is shared within the Planet Committee, which brings together all the key functions involved in the group's carbon reduction and adaptation objectives, and which meets every two months;
- carbon coordination sessions are organized at regional level to harmonize local strategies and actions with global objectives;

- the ongoing deployment of a tool to manage our environmental footprint, including the calculation, analysis and sharing of key performance indicators. This tool will enable sites to monitor their performance in real time and compare their results in order to encourage the exchange of best practices, and will ultimately enable management of our trajectory to reduce our environmental footprint;
- annual consolidation of the carbon trajectories at group level is carried out, including an analysis of climate risks and an assessment of the external support mobilized.

Reference frameworks to which the policy relates

The climate change mitigation policy was defined by following the principles and objectives of the following frameworks:

- SBTi (Science Based Targets initiative): Bonduelle had its intermediate targets for reducing Scopes 1, 2 and 3 emissions well-below 2°C by 2035 validated by the SBTi in 2021-2022, aligned at the time with the Paris Agreements in force. There are plans to update the SBTi targets to align with the 1.5°C trajectory;
- GHG Protocol (Greenhouse Gas Protocol): Bonduelle's carbon counting and management tools are prepared using the GHG protocol;
- Net Zero Initiative (NZI): Bonduelle's decarbonization strategy is in line with the Net Zero Initiative promoted by Carbone 4.

These reference frameworks enable Bonduelle to structure its approach to reducing greenhouse gas emissions and contributing to carbon neutrality, based on internationally recognized methodologies.

Inclusion of stakeholders in policy development

Bonduelle's climate change mitigation policy is based on an inclusive and collaborative approach, integrating internal and external stakeholders in order to guarantee the relevance, effectiveness and acceptability of the actions implemented. Bonduelle engages in active dialog with a variety of stakeholders, including:

- farming partners: daily collaboration to promote regenerative agriculture and reduce emissions related to agricultural practices;
- suppliers: assessment and support *via* tools such as EcoVadis to integrate environmental and social criteria into the supply chain;
- employees/business lines: constant collaborative work to understand the challenges of the group's business lines with regard to carbon neutrality commitments;
- customers: regular and constant feedback on customer expectations in terms of sustainability and climate commitment.

Policy communication

Interested stakeholders can find the elements of the policy:

- on a shared drive within Bonduelle;
- on the Company's intranet;
- on the Company's website.

Climate change adaptation policy

The effects of climate change on agriculture are already visible, with increasingly frequent and intense hazards (heat waves, drought, flooding, and other chronic or occasional climate events). Companies in the sector must adapt to this if they want to maintain their ability to produce healthy food that is accessible to as many people as possible.

As such, Bonduelle is determined to contribute to the necessary transition of the agro-industrial sector, and is working to strengthen the resilience of its agri-food model.

This commitment is based on the desire to preserve the quality and safety of its supply, to reduce the risks related to climate hazards and to support its entire value chain towards more sustainable and adapted agriculture.

Bonduelle is in the process of developing the climate change adaptation policy, the main priorities of which are based on:

- clear objectives, governance and responsibilities;
- an assessment of climate risks and opportunities, in particular through the mapping of the group's risks, double materiality analysis, and analysis of physical and transition risks for the entire value chain (ongoing);
- an infrastructure and operations adaptation plan, including local action plans for each production facility and agricultural basin;
- adequate engagement of the various stakeholders (growers, customers, local authorities, suppliers, etc.) for common solutions;
- innovative solutions and new business models adapted to new climate conditions.

Policy targets

The Bonduelle Group's adaptation policy is currently being drawn up. This will meet the following objectives:

- assess the climate risk on the group's crops and production facilities;
- strengthen the resilience of assets and processes to climate risks;
- secure the supply chain in the face of extreme events and changes in natural resources;
- ensure business continuity and limit economic losses in the event of a climate crisis;
- seize opportunities related to technological and regulatory developments in terms of sustainability;
- integrate climate risks into corporate strategy and decision-making.

Policy scope

The policy on adaptation to climate change covers all of the group's activities, without exception, including production, distribution and the supply chain, and all links in the value chain. It covers all industrial sites and geographic zones where Bonduelle operates.

Person/department responsible for implementation of the policy

The steering of the climate change adaptation policy is carried out by the group CSR Department, and more specifically the Climate Positive Impact Manager, under the sponsorship of the Chief Strategy, Brands and Impact Officer. The group's central functions, in particular Risk Management, Finance, Agro and Industry, are also responsible for the proper rollout of the policy.

A working group has been formed to define and manage the various priority actions to be carried out within the framework of this adaptation policy. Following various organizational changes, this group is being restructured in order to continue the work started.

Policy oversight procedure

Bonduelle has implemented several oversight procedures to monitor the objectives defined in its climate change adaptation policy, as well as to prevent, mitigate and remedy impacts, manage risks and seize opportunities. These mechanisms include:

- regular meetings to monitor the adaptation project: progress on the subject of adaptation is shared within the Planet Committee, which brings together all the key functions involved in the group's carbon reduction and adaptation objectives, and which meets every two months;
- a platform for reporting indicators and the whistleblowing system: Bonduelle is currently using the tool, which is used to calculate, analyze and share key performance indicators linked to all of our ESG data. This tool will enable sites to monitor their performance in real time and compare their results in order to encourage the exchange of best practices, and will enable, upon completion of the rollout, management of trajectories for reducing our environmental footprint.

Policy reference framework(s)

The policy was developed based on the principles and objectives of the following standards:

- Net Zero Initiative (NZI): Bonduelle's decarbonization strategy is in line with the Net Zero Initiative promoted by Carbone 4;
- global warming scenarios based on IPCC reports, in particular SSP2-4.5 and SSP5-8.5 models;
- the EU's Green Taxonomy.

All of these reference frameworks allow Bonduelle to structure its approach to contributing to climate change adaptation, based on internationally recognized methodologies.

Inclusion of stakeholders in policy development

As the policy is still being developed, stakeholder consultation is being defined.

Policy communication

The summary adaptation policy is being drawn up and will be made available later *via* the following channels:

- on a shared drive within Bonduelle,
- on the Company's intranet,
- on the Company's website.

Environmental management system

The environmental management system (EMS) for our plants commits the group and its stakeholders to preventing any type of pollution or other adverse environmental impact, by setting targets and encouraging continuous improvement initiatives, according to the local specificities of each region. This policy ensures compliance with the legal requirements relating to Bonduelle's industrial activities, ensuring that they are fully accepted and integrated in their territories.

Bonduelle's EMS is applicable to several of the group's material impacts, risks and opportunities, in line with its industrial activities.

To facilitate the reading of the report and avoid repetition, this policy is presented in narrative format for its first occurrence in ESRS E1, and thereafter in ESRS E2, E3 and E5 in a summary table showing the main MDR-P.

Policy targets

With regard to climate matters, the EMS aims to meet the following objectives:

- improve practices and implement projects aimed at reducing the environmental footprint of our industry;
- reduce its carbon footprint;
- set targets, measures and communicate the results in terms of the Company's progress on its environmental impact;
- encourage continuous improvement initiatives;
- comply with regulatory requirements regarding the Company's activities and, more generally, ensure their full integration and acceptance.

Policy scope

The EMS covers the entire Bonduelle Group without exception. It thus covers all production facilities and head offices in each region and each country where Bonduelle is established.

Person/department responsible for implementation of the policy

The steering of the environmental management system (EMS) is carried out by the group Chief EMS Officer, under the responsibility of the Bonduelle Group Chief Executive Officer. The regional SME managers are also in charge of the proper implementation of the policy, in conjunction with the plants.

Policy oversight procedure

To ensure that defined objectives are monitored and to prevent, mitigate and remedy impacts, manage risks and seize opportunities, the Company has implemented several monitoring systems, including:

- monthly steering committees to monitor objectives: a steering committee meets monthly to monitor the evolution of the group's objectives set out in its EMS policy, ensure its proper implementation and, if necessary, make decisions to ensure it is progressing as intended, according to the targets to be achieved;
- alert system: monitoring of KPIs: five KPIs linked to the policy and Bonduelle's material IROs have been established with definitions and targets determined for the entire group. They are monitored monthly and exist for each plant and site. The reported results of these indicators are used to monitor the Company's performance in the various areas of CSR and to launch new improvement projects;
- KPI reporting platform: a dashboard will be used to manage EMS performance indicators;
- external audits of ISO 14001 and ISO 50001 certifications: Bonduelle's plants are subject to regular external audits, generally once a year, by independent certification bodies;
- annual management review of the EMS: each year, an EMS management review is carried out for the group as well as for each region. This review measures EMS performance, and suggests areas for improvement at group and regional levels in order to achieve the expected performance.

The group plans to develop monthly reporting on its monitoring indicators, in order to improve the monitoring of the policy and related actions.

Policy reference framework(s)

The EMS was defined in particular in accordance with the principles and objectives of the following frameworks:

- ISO 14001,
- ISO 50001.

The EMS policy is not specifically based on the EU's "Zero Pollution 2030" action plan, but sites have an obligation to comply with local policies and regulations. As such, Bonduelle conducts continuous monitoring of changes in regulations.

Inclusion of stakeholders in policy development

The EMS was drafted by the Energy and Environment Manager, who based it on the previous model using the requirements of ISO 14001. It was first drawn up through a process of taking into account the opinion of the Bonduelle regions. The themes selected for this – carbon, water, waste, biodiversity – are based on the group's materiality matrix, as well as on B Corp requirements. The current targets of the policy are the result of several consultations with the regions.

Policy communication

The policy is accessible to employees on the Company's shared drive. Interested stakeholders can also find the primary mission of the policy mentioned on the Company's website and the intranet site.

"Committed to Bonduelle" agricultural policy

The Bonduelle Group's "Committed to Bonduelle" agricultural policy aims to define the contours of the commitment with the agricultural world to prepare for the future.

It specifies the responses to address the various challenges that Bonduelle faces in the agricultural sector, whether socio-economic, environmental or related to the need to reduce the impact of our production.

Faced with the climate challenges that are changing our habits and environments, our first collective mission is clear: to know how to adapt and continue to produce quality and accessible vegetables, in sufficient quantities, to feed our consumers.

Our second mission is to produce our vegetables while acting positively on our environment and our stakeholders.

We are focusing our efforts on limiting negative impacts and developing positive impacts closely related to the environment, such as:

- preserving soil health and fertility,
- protection of biodiversity and water resources,
- reduction of the impacts linked to the use of pesticides,
- GHG emission reduction.

Other initiatives are more directly oriented towards our stakeholders:

- strengthening partnerships with the agricultural world to promote agricultural professions and ensure their sustainability; and, more generally,
- our overall contribution for consumers to a diet that is richer in plants.

Policy targets

Climate change, with multiple and far-reaching consequences, is manifested in particular by an increased intensification and frequency of extreme weather events (droughts, heat waves, torrential rains, floods, storms, fires). Changes in temperature and precipitation destabilize ecosystems, endangering biodiversity. Human health is also affected by worsening air pollution and increased intense heat events, leading to respiratory and cardiovascular problems. Lastly, food security is compromised by climate hazards that disrupt crop growing cycles and reduce agricultural yields.

For the Bonduelle Group, these effects result in direct disruptions to its production areas and periods, as well as a negative impact on its agricultural yields, due to the increase in extreme weather events such as fires, floods, heat waves and heavy rains.

Climate change adaptation and mitigation are therefore Bonduelle's top priorities in order to ensure the continuous production of quality vegetables that are accessible and in sufficient quantities for consumers. These priorities are defined in the "Committed to Bonduelle" agricultural policy, which describes, among other things, its greenhouse gas reduction methods and carbon sequestration plans for agriculture.

Policy scope

This group policy is intended to be shared by the vast majority of its farming partners around the world, in order to promote sustainable agricultural practices that preserve soil health, protect biodiversity, reduce the use of pesticides and reduce greenhouse gas emissions. It also helps to strengthen partnerships with growers, ensuring the sustainability of supply and supporting a transition to a diet that is richer in plants. This strategic initiative represents a crucial step in affirming the group's commitments to sustainable and responsible agriculture.

Person/department responsible for implementation of the policy

The implementation of the group's agricultural policy is placed under the direction of the central agronomy team, which ensures strategic management and operational monitoring on a global scale. The Director of the group Agronomy Department exercises supervision to ensure the alignment of local initiatives with the orientations and fundamental principles defined at group level. This centralized approach aims to ensure overall consistency and the uniform application of best agronomic practices within the various entities.

In parallel with this global coordination, each production basin is actively integrated into the process of rolling out the agricultural policy. This local involvement recognizes the specificity of agri-environmental contexts and the need to adapt practices to the realities of each territory. Within each site or production scope, the local Agronomy Director plays an essential role. He or she is responsible for the proper implementation and practical application of the group's agricultural policy, but also ensures the operational translation of the overall strategy into actions adapted to the specific conditions of the region.

Policy oversight procedure

In order to ensure the monitoring of objectives, to anticipate and manage impacts, risks and opportunities, the Company relies on various monitoring mechanisms, including:

- AgroOne and Qlik AGRO CSR: platforms dedicated to data collection, calculation and visualization of key performance indicators (KPIs);
- external audits: carried out within the framework of specific certifications (CE2 by Ocapiat in Hauts-de-France, GlobalGap, Leaf, etc.);
- follow-up meetings: organized regularly in the various regions to assess the progress of projects;
- visits by agronomy technicians: regular inspections of plots by Bonduelle teams in the field.

Reference frameworks to which the policy relates

The Bonduelle Group's agricultural policy has been defined by following in particular the principles and objectives of the following standards:

- the Common Agricultural Policy (CAP): This is one of the European Union's main instruments to support sustainable agriculture. The CAP has evolved to include measures that promote environmental, economic and social sustainability;
- the European Green Deal: This pact aims to make the EU economy sustainable by reducing greenhouse gas (GHG) emissions by 55% by 2030 compared to 1990 levels. The ultimate goal is to achieve carbon neutrality by 2050;
- Farm to Fork Strategy: This strategy is part of the Green Deal and aims to make food systems fair, healthy and respectful of the environment;
- the Sustainable Development Goals (SDGs): Although global, the UN SDGs are integrated into European policies, including those relating to agriculture and rural development;
- SBTi: This initiative develops standards, tools and guidelines for setting emission reduction targets in line with the latest climate science data;
- the Nature Restoration Regulation: Adopted in August 2024, it aims to restore at least 20% of the European Union's land and seas by 2030 and all degraded ecosystems by 2050;
- the EU 2030 Biodiversity Strategy: Adopted in 2020, this strategy aims to protect 30% of the EU's land and seas and restore degraded ecosystems;
- the REACH regulation.

Inclusion of stakeholders in policy development

The Bonduelle Group's agricultural policy, entitled "Committed to Bonduelle", was developed thanks to the collaboration of various stakeholders. Non-governmental organizations (Earthworm, Pour une Agriculture du Vivant, WWF) have participated in its design or assessed it. The agronomic services,

drawing on their expertise in the production areas, have consolidated its directives. A group of test producers shared and adjusted the main commitments, leading to its finalization in a spirit of mutual commitment. The group Agronomy Department coordinated and finalized this policy.

For the specific aspects related to climate change adaptation and mitigation, the group has also called on climate and carbon assessment experts. Their expertise has made it possible to calculate and collect data using appropriate methods, in order to define adequate emission reduction and mitigation plans.

Policy communication

Bonduelle's agricultural policy is accessible to interested stakeholders via several communication and distribution channels:

- internal digital platforms: a copy of the policy is available on a drive shared specifically within the Bonduelle network, ensuring easy access for employees and internal partners. It can also be consulted on the Company's intranet;
- external website: the agricultural policy is published on Bonduelle's official website; this external distribution makes it possible to communicate the Company's commitments and orientations in agricultural matters to all of the group's stakeholders.
- direct engagement with agricultural partners: Each Bonduelle farming partner who has signed the commitment charter receives and keeps a signed version of the agricultural policy. This makes it possible to formalize adherence to the principles and commitments defined in the document and to establish a clear and contractual framework for collaboration between Bonduelle and its agricultural partners.

These various distribution methods ensure widespread communication of Bonduelle's agricultural policy to its various stakeholders, reflecting the importance of this policy for the Company and its commitment to sustainable and responsible agriculture.

E1-3 – Actions in relation to climate change policies

As an introduction to this section on ESRS E1 actions, the group specifies that for this first sustainability report, information relating to the resources allocated to the actions deployed is not published. Data will be available within a reasonable timeframe in view of the resources to be mobilized, and in line with changes in regulations.

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.

Actions deployed and resources allocated to upstream agriculture

The group is taking action today through its "Committed to Bonduelle" agricultural policy, which sets out its challenges and ambitions.

In 2023, Bonduelle integrated an IT tool 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.

Training agronomy technicians and producers in regenerative agriculture

Following the creation of the Bonduelle Farm Academy (BFA) and in collaboration with the training company Icosystème, the group has developed modules related to regenerative agriculture. Two classes of Field Agronomy Technicians are currently being trained.

Growers are also encouraged to receive training, either through the Farm Academy or through equivalent external training.

Actions deployed and resources allocated to own plant operations

Environmental assessments of investments

As part of these policies committed to combating climate change, Bonduelle has invested in several structuring projects this year that address its environmental objectives as a priority, going beyond economic or regulatory imperatives. The investments, described below, are all classified as CSR score A, and reflect the desire for a strong and sustainable transformation of Bonduelle sites on an international scale.

The CSR score allows Bonduelle to assess this ambition objectively. By ranking all projects from A to D according to their contribution to its CSR commitments, it helps the group to make informed decisions. Bonduelle gives priority to financing projects rated A or B because they embody the heart of its strategy: to transform its model by providing concrete answers to the major challenges of our time. This approach, which is still recent, provides additional information when we make decisions and is becoming more widespread.

Two projects in particular illustrate this ambitious approach:

- in France, the implementation of a methanation system has made it possible to optimize the treatment of organic effluents while significantly reducing pollutant emissions;
- In the United States, an energy optimization program has been rolled out with the replacement of ventilation and heating equipment by more efficient equipment, thus limiting atmospheric emissions while improving energy efficiency.

This selective approach to projects allows the group to prioritize its investments that have a direct and measurable impact on its environmental performance, particularly in terms of climate change mitigation.

As a company committed to a sustainable transformation trajectory, Bonduelle has chosen to use the CSR score methodology to assess its investment projects. This choice is in response to a strong conviction: the group's performance can no longer be measured solely through economic criteria or regulatory compliance. Bonduelle is committed to ensuring that every euro invested also contributes to its climate, biodiversity, inclusion or business ethics objectives.

This method encourages Bonduelle's teams to think differently about investments, to anticipate impacts, and to co-construct more responsible solutions. It is a lever for converging profitability and positive impact, and for making Bonduelle's commitments credible in the eyes of its stakeholders.

Other energy-related actions

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.

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 2024-2025, Bonduelle continued its energy efficiency investments at its sites, for example with the installation of control valves on two sterilizers in Vaulx-Vraucourt, as well as modifying the water circuit to reduce steam emissions.

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

Audit and consumption action plan

Using the 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.

ISO 50001 and 14001 certifications

Bonduelle is pursuing an ISO 50001 and/or ISO 14001 certification process at its sites in Europe. These international standards aim to continuously improve energy and environmental performance. All sites are in the process of implementing an environmental management system. In 2024-2025, six Bonduelle sites were ISO 50001 certified. Four sites are ISO 14001 certified (seven plants are in the process of being certified by the end of 2025).

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 2024-2025 year on energy efficiency systems and technologies is equivalent to 185,691 MWh cumac. Bonduelle has carried out numerous projects to recover heat, regulate refrigeration units and optimize boilers.

Substitution of renewable energies for fossil fuel energy

In 2024-2025, renewable energy¹ represented 28.6% of Bonduelle's energy mix. The group is constantly looking for new ways to increase the share of renewable energy in its consumption. With or without a partner, it creates and operates renewable energy facilities on its sites.

Bonduelle contributes to the production of heat and electricity from the green waste of its activities, manure from farming partners, the combustion of non-reusable wooden pallets, etc. The group is involved in the development of methanation. The fermentation of 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 94% of the biogas from internal effluent methanizers is recovered in the boiler room;
- the Estrées-Mons site (France) covers 64% of its steam requirements thanks to the biomass steam production plant. The site saves more than 12,000 tonnes of CO2 per year. Some 27% 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. 60% of its power is provided by waste from the forest industry;
- four plants recover 100% of their waste through methanation: Vaulx-Vraucourt, Renescure (France), Gniewkovo (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).

Development of green electricity through long-term direct purchase contracts

Participating in the development of renewable energy 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. Bonduelle signed a PPA contract in 2023-2024 for a photovoltaic installation located in the Dordogne region. Consumption over the year 2024-2025 was 10 gigawatt hours (GWh).

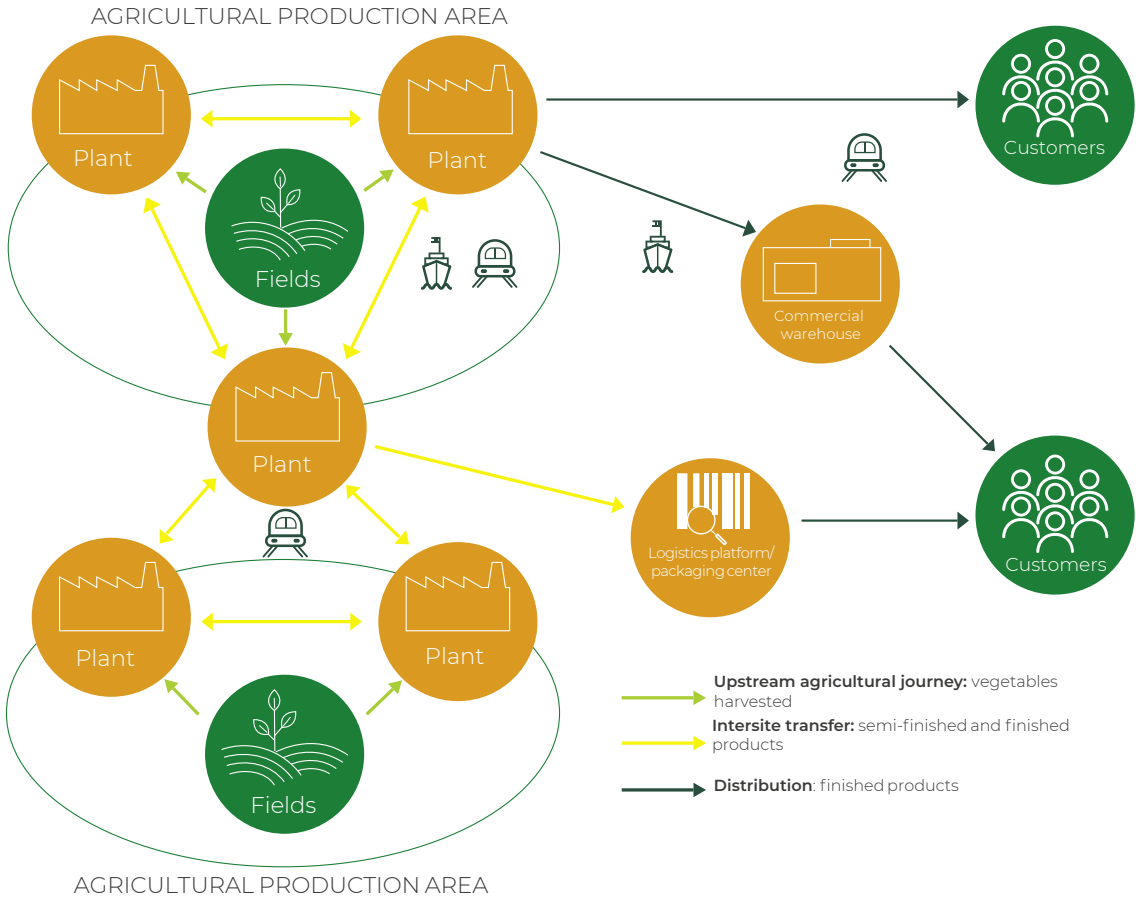
Training and awareness-raising

The creation of training and communication systems began with the training of Climate Fresco facilitators. The group's regions and departments (Finance, Human Resources, CSR and Corporate Communication) offer climate awareness workshops to all employees. Since 2021, nearly one tenth of employees have been made aware of this issue through the Climate Fresco workshops.

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.



Bonduelle has a method for calculating the carbon footprint of its transport across all its flows: upstream agricultural, inter-site and distribution, using automated data extraction tools and a consolidation procedure. CO2 emissions linked to upstream agricultural journeys 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.

2.2.1.4 Metrics and targets

El-4—Targets related to climate change mitigation and adaptation

Targets related to the mitigation policy

Bonduelle's climate change mitigation policy is based on the Net Zero Initiative framework developed by Carbone 4, which aims to contribute to carbon neutrality by 2050. The Group's current trajectory, validated by SBTi, is based on the well-below 2°C scenario.

The well-below 2°C scenario corresponded to the carbon neutrality requirements at the time of the validation of Bonduelle's commitments. Since the beginning of 2024, the SBTi has changed its requirements and is now asking for alignment with the 1.5°C scenario. As a result, Bonduelle is currently reassessing its commitments to align them with this new scenario. This update is scheduled for the years 2025-2026, which will enable the group to fully comply with the definition of Net Zero, including in particular a greater reduction in gross GHG emissions across its entire value chain.

The intermediate emission reduction targets for Scopes 1 and 2 (-38% in absolute terms by 2035) and Scope 3 (-30% in intensity by 2035) are set for 2035 and on a well-below 2°C scenario and will therefore be revised upwards when targets for the 1.5°C scenario are validated, including the FLAG methodology. Decarbonization levers that are not associated with quantifications are not included in this first SBTi validation.

Bonduelle's ambition is part of a gradual trajectory, with certain targets still to be defined. The group remains committed to a Net Zero Emission objective for 2050 and this deadline still guides its strategic decisions. The updated Bonduelle commitment will reflect the stringent requirements for emission reductions and residual emissions removals.

Challenge: Climate change mitigation – **negative impact & risk**

-38%

Scopes 1 and 2 greenhouse gas emissions by 2035 (in absolute terms)

- **Link with the IRO:**

This target on our Scopes 1 and 2 emissions is part of our policy to contribute to carbon neutrality by 2050, aligned with the Net Zero Initiative (NZI) and the criteria of the Science Based Target initiative (SBTi).

- **Methodology:**

Use of the SBTi reference framework: validation of intermediate targets (2035) and alignment with the Well-Below 2°C scenario (currently being updated to 1.5°C).

Base year: 2019-2020

Use of the GHG Protocol for carbon accounting for Scopes 1 and 2.

- **Scope:**

Activities covered: Scope 1: Plants, farms, vehicles (fossil fuels, refrigerant gas leaks). Scope 2: Purchased electricity and steam

Geographic zones: 100% of group sites

-30%

Scope 3 greenhouse gas emissions by 2035 (in intensity per tonne of manufactured product)

- **Link with the IRO:**

This target on our Scope 3 emissions is part of our policy to contribute to carbon neutrality by 2050, aligned with the Net Zero Initiative (NZI) and the criteria of the Science Based Target initiative (SBTi).

- **Methodology:**

Use of the SBTi reference framework: validation of intermediate targets (2035) and alignment with the Well-Below 2°C scenario (currently being updated to 1.5°C).

Base year: 2019-2020

Use of the GHG Protocol for carbon accounting for Scopes 1 and 2.

- **Scope:**

Scope 3: Purchases of ingredients, packaging, upstream/downstream transportation, use of products (excluding post-consumer emissions).

Geographic zones: 100% of the Group's retail areas

kteqCO ₂	Full scope						
	2019-20	2030 target*	SBTi approved 2035 target**	2023-24	2024-25	Change vs. Baseline	Change vs. N-1
TOTAL GHG EMISSIONS	1,378	1,095	953	1,193	1,200	-13.0%	0.5%
Scopes 1 + 2	154	115	95	124	131	-15.0%	5.4%
Scope 3 (excluding consumers)	1,225	980	857	1,069	1,069	-12.7%	-0.1%
Scope 3 - intensity (excluding consumers)	1.41	1.11	0.99	1.43	1.39	-1.3%	-2.4%

kteqCO ₂	Continued operations						
	2019-20	2030 target*	SBTi approved 2035 target**	2023-24	2024-25	Change vs. Baseline	Change vs. N-1
TOTAL GHG EMISSIONS	1,313	1,043	907	1,125	1,165	-11.3%	3.5%
Scopes 1 + 2	150	112	93	121	128	-14.2%	6.5%
Scope 3 (excluding consumers)	1,164	931	814	1,005	1,037	-10.9%	3.2%
Scope 3 - intensity (excluding consumers)	1.40	1.07	0.98	1.39	1.39	-0.5%	-0.2%

* The 2030 target was calculated on the basis of the 2035 target validated with SBTi, with a linearization of the reduction objective.

** SBTi has validated a 2035 target by intensity. The absolute value was calculated based on tonnes of manufactured product on the basis of the 2019-20 scope.

Regarding our reduction target for Scopes 1 & 2, our 2024-2025 performance was close, although slightly below the targets set as part of the SBTi trajectory. This performance is the combination of the continuous efforts made in our industrial and agricultural operations, as well as in the decarbonization of our energies, despite a one-off failure in our facilities at Bonduelle Americas. Our Scope 3 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 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 has been updated to reflect the ongoing work on the accuracy of our data (see Section 2.1.1).

Targets related to the adaptation policy

To manage the implementation of its policy and monitor its climate resilience, Bonduelle is working to:

- define medium-term indicators to assess the ability to anticipate, adapt and transform its activities to address the impacts of climate change;
- carry out a regular assessment of climate risks, the results of which will be integrated into changes in the group's business model.

In the short term, the group is working to set up indicators relating to the rollout of risk analysis, and plans to measure, as a minimum:

- number of hazards analyzed by asset or agricultural basin (flood, drought, fire, etc.);
- number of production facilities and/or agricultural sites assessed according to climate scenarios (SSP2-4.5 / SSP5-8.5);
- % of turnover covered by climate risk analysis.

Other targets of the "Committed to Bonduelle" agricultural policy related to mitigation and adaptation

To monitor the rollout of the "Committed to Bonduelle" policy and the effectiveness of associated actions in relation to climate change mitigation, the group has set itself a target:

Challenge: Climate change mitigation - **negative impact & risk**

80%

Growers engaged in regenerative agriculture by 2030

- **Link with the IRO:**
Regenerative agriculture will ultimately enable a reduction in the use of mineral fertilizers, the main emission factor in our crop growing, in particular thanks to its positive impact on soil fertility.
- **Methodology:**
Assessment of producer commitment is based on the sending out of a questionnaire collecting 23 different pieces of data. This data is analyzed through the Regenerative Agriculture spreadsheet (Bonduelle scorecard) and allows a certain number of points to be obtained. Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.
- **Scope:**
The indicators cover all partner producers identified in all Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.
- **Stakeholder consultation:**
The construction of the Bonduelle scorecard on regenerative agriculture integrates the contributions of various organizations and is in line with the approach of the SAI, a reference for agro-industrial sectors.

100%

Employees with agro-training and awareness of regenerative agriculture by 2027

- **Link with the IRO:**
Employee training is essential to explain and support a carbon emission reduction strategy at producers.
- **Methodology:**
Takes into account the number of agricultural employees who have at least achieved the "regenerative agriculture awareness" training level. Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.
- **Scope:**
The indicators cover all of Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.
- **Stakeholder consultation:**
In collaboration with ICOSYSTEME.

80%

Growers whose awareness of regenerative agriculture has been raised by 2030

- **Link with the IRO:** Producer training is key to implementing an emission reduction strategy
- **Methodology:**
Bonduelle delivers a training program in regenerative agriculture, through the "Bonduelle Farm Academy", offering three levels of expertise: awareness-raising, fundamentals, referent. A Bonduelle Farm Academy training course or a training validated as equivalent is valid for a period of five years from the end date of the training and can thus be counted over five consecutive years. Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.
- **Scope:**
The indicators cover all of Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.
- **Stakeholder consultation:**
In collaboration with ICOSYSTEME, PADV, other training organizations.



90%

Bonduelle cultivated surface area on which nitrogen fertilization is reasonable by 2030

- **Link with the IRO:**
GHG agricultural emission reduction via a plan to reduce the use of nitrogen fertilizers.
- **Methodology:**
A Bonduelle cultivated area on which the quantity of nitrogen applied for fertilization is said to be reasonable when it uses one of the proposed methods to adjust the quantity as needed (measurement of the nitrogen residue, calculation of the nitrogen balance, etc.). Only the primary cultivation surface area is taken into account in the calculation of this indicator. Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.
- **Scope:**
The indicators cover all of Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

90%

Bonduelle cultivated surface area on which at least one nitrogen fertilization optimization technique is used by 2030

- **Link with the IRO:**
GHG agricultural emission reduction via a plan to reduce the use of nitrogen fertilizers.
- **Methodology:**
A Bonduelle cultivated surface area on which at least one nitrogen fertilization optimization technique is used. Only the primary cultivation surface area is taken into account in the calculation of this indicator. Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.
- **Scope:**
The indicators cover all of Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

90%

Bonduelle cultivated surface area on which practices reducing the need for additional mineral nitrogen are used

- **Link with the IRO:**
GHG agricultural emission reduction via a plan to reduce the use of nitrogen fertilizers.
- **Methodology:**
A Bonduelle cultivated surface area on which at least one agricultural practice is used (use of legumes, organic correctives, etc.). Only the primary cultivation surface area is taken into account in the calculation of this indicator. Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.
- **Scope:**
The indicators cover all of Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

	2023-24	2024-25 Full scope
% of growers engaged in regenerative agriculture	58.4%	59.3%
% of employees with agro-training and awareness of regenerative agriculture	3.6%	18.8%
% of growers made aware of regenerative agriculture	Not available	59.2%
% of Bonduelle cultivated surface areas on which nitrogen fertilization is reasonable	78.2%	75.0%
% of Bonduelle cultivated surface areas on which at least one nitrogen fertilization optimization technique is used	68.1%	67.5%
% of Bonduelle cultivated surface areas on which practices reducing the need for additional mineral nitrogen are used	50.5%	39.6%

Other mitigation and adaptation indicators related to the "Committed to Bonduelle" agricultural policy

Certain indicators relating to the "Committed to Bonduelle" agricultural policy are published, although not imposed by the CSRD, in order to ensure continuity with the group's previous publications, to facilitate the understanding of its targets and to meet the expectations of external contacts.

Nitrogen fertilization is the main factor in crop emissions. As Organic Farming does not use chemical nitrogen fertilizers, its practice generates fewer emissions related to fertilization. The monitoring of our certified organic farming surface areas is an additional indicator for decarbonization.

	2023-24	2024-25 Full scope
% of total land cultivated for Bonduelle certified organic	2.7%	2.4%
% of Bonduelle cultivated surface areas not harvested	8.6%	6.2%

Other mitigation and adaptation targets related to the Packaging policy: Pack Manifesto

To monitor the rollout of the policy and the effectiveness of associated actions in relation to climate change mitigation, the group has set itself a target:

Challenge: Climate change mitigation – negative impact & risk

0

virgin fossil plastics by 2030 (target under review)

— Link with the IRO:

Virgin plastics, derived from fossil resources such as petroleum, generate significant CO2 emissions throughout their life cycle, from extraction to transformation. By replacing it with recycled or bio-based materials, we reduce our dependence on fossil fuel energy and significantly reduce our carbon footprint.

— Methodology:

This calculation is made on all our plastics placed on the market by comparing the tonnages of so-called non-circular plastics (excluding biosourced and recycled materials) between year n and the base year (2019-2020).

The 2030 target is currently being reviewed and redefined. A revision is planned for 2026.

— Scope:

All agro-industrial activity and subcontracting.

— Target value and intermediate milestones:

- -30% for virgin fossil plastics by June 2025 (vs. 2019-2020)
- -100% by 2030 (target under review)

— Stakeholder consultation:

Sharing of the objective in the Planet Committee and validation by GELT.

	Reference	2023-24	2024-25 Full scope	2024-25 Continued operations
% change in virgin fossil plastics (vs. 2019-2020)	19,230 tonnes (2019-20)	-44.7%	-45.3%	-45.4%

E1-5 – Energy consumption and mix

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

MWh	2023-24	2024-25 Full scope	2024-25 Continued operations
ENERGY CONSUMPTION			
Fuel consumption from coal and coal products	0	0	0
Fuel consumption from crude oil and petroleum products	9,223	11,437	11,431
Fuel consumption from natural gas	318,620	307,435	306,969
Fuel consumption from other fossil sources	0	0	0
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	56,485	50,661	48,190
Total fossil energy consumption	384,328	369,533	366,590
Share of fossil fuels in total energy consumption (in %)	57.3%	54.4%	54.9%
Consumption from nuclear sources	112,315	115,378	110,894
Share of consumption from nuclear sources in total energy consumption (in %)	16.7%	17.0%	16.6%
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	25,377	39,427	39,427
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	147,488	153,630	149,033
Consumption of self-generated non-fuel renewable energy	1,241	1,249	1,249
Total renewable energy consumption	174,106	194,306	189,709
Share of renewable sources in total energy consumption (in %)	26.0%	28.6%	28.4%
TOTAL ENERGY CONSUMPTION	670,729	679,216	667,193
Share of energy related to our own operations	100%	100%	100%
ENERGY PRODUCTION			
Renewable energy production	6,918	5,539	5,539
Non-renewable energy production	0	0	0
TOTAL ENERGY PRODUCTION	6,918	5,539	5,539

Energy consumption per tonne of manufactured products (TMP)

kWh/TMP	2023-24	2024-25	
		Full scope	Continued operations
TOTAL ENERGY	894	884	893
Electricity Ratio	328	327	321
Other energies (of which gas)	566	557	572

Energy intensity based on net income¹

MWh/millions of euros	2023-24	2024-25	
		Full scope	Continued operations
Total energy consumption by net income	283	292	303

All of our activities are considered in sectors with a high climate impact on the basis of the following NACE codes:

- A1.1.3 - Growing of vegetables and melons, roots and tubers,
- C10.3 - Processing and preserving of fruit and vegetables,
- C10.8.5 - Manufacture of prepared meals and dishes.

¹ For the years 2023-2024 and 2024-2025 full scope, net income corresponds to turnover before IFRS 5 restatements, visible in the income statement including the reclassification of discontinued operations (see Section 5.5, Note 5.2). For the year 2024-2025 continued operations, net income corresponds to turnover from the consolidated income statement, including restatements related to IFRS 5 (in Section 5.1). The difference between these two references corresponds to turnover relating to our activities disposed of or in the process of being disposed of.

E1-6 — Gross Scopes 1, 2, 3 and Total GHG emissions

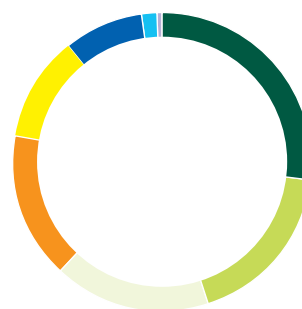
The methodology, key assumptions and emission factors used to measure GHG emissions can be found in Section 2.1.1 Basis for preparation.

Since 2016, the group has been subject to French regulatory requirements to report significant items of direct and indirect greenhouse gas emissions generated by its activities.¹

The majority of the emission factors are based on the ADEME carbon database. Global emissions in 2024-2025 (continued operations scope) amounted to 1,401,400 teqCO₂, i.e. 1,875 kg CO₂ per tonne of manufactured product.

Compared to the previous year 2023-2024, our emissions increased by +5.5% in absolute terms and +2% 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



- 27,0% ● Packaging Scope 3
- 18,4% ● Cultivated food raw material Scopes 1 and 3
- 16,9% ● Consumer Scope 3
- 15,9% ● Industry Scopes 1, 2, 3
- 11,4% ● Purchased food raw material Scope 3
- 8,4% ● Supply Chain Scopes 1 et 3
- 1,8% ● Employee travel Scope 3
- 0,4% ● Other (services, insurance, IT) Scope 3

	Full scope					Continued operations		
	2019-20 Baseline	2023-24	2024-25	Change vs. Baseline	Change vs. N-1	2024-25	Change vs. Baseline	Change vs. N-1
Gross Scope 1 GHG emissions (teqCO₂)	106,924	89,059	98,882	-7.5%	11.0%	98,752	-6.6%	11.4%
<i>Percentage of Scope 1 GHG emissions resulting from regulated emission trading schemes (in %)</i>	<i>15.6%</i>	<i>17.7%</i>	<i>13.0%</i>			<i>13.0%</i>		
Gross location-based Scope 2 GHG emissions (teqCO₂)	46,616	34,791	31,683	-32.0%	-8.9%	29,722	-32.3%	-6.9%
Gross market-based Scope 2 GHG emissions (teqCO₂)	0	34,600	31,287		-9.6%	29,326		-7.60%
Total gross indirect GHG emissions (Scope 3) (teqCO₂)	1,516,062	1,286,203	1,314,499	-13.3%	2.2%	1,272,926	-12.0%	5.4%
1 Purchased goods and services	785,940	702,907	698,673	-11.1%	-0.6%	691,234	-8.6%	5.5%
2 Fixed assets	34,050	39,785	35,301	3.7%	-11.3%	34,464	7.1%	-13.4%
3 Fuel- and energy-related activities (not included in Scopes 1 or 2)	26,062	23,369	22,557	-13.4%	-3.5%	35,475	40.6%	59.3%
4 Upstream transportation and distribution	210,267	182,841	187,398	-10.9%	2.5%	159,834	-17.5%	-5.7%
5 Waste generated in operations	17,615	15,003	14,489	-17.7%	-3.4%	14,157	-17.3%	-3.1%
6 Business travel	3,132	1,580	1,538	-50.9%	-2.7%	1,418	-49.2%	-10.3%
7 Employee commuting	29,475	25,906	25,018	-15.1%	-3.4%	23,633	-13.7%	-2.5%
8 Upstream leased assets	0	0	0			0		
9 Downstream transportation and distribution	92,495	72,752	85,694	-7.4%	17.8%	78,401	-9.9%	21.3%
10 Processing of sold products	0	0	0			0		
11 Use of sold products	228,477	166,354	182,797	-20.0%	9.9%	178,662	-20.2%	11.8%
12 End-of-life treatment of sold products	88,549	55,706	61,034	-31.1%	9.6%	55,648	-30.9%	-0.1%
13 Downstream leased assets	0	0	0			0		
14 Franchises	0	0	0			0		
15 Investments	0	0	0			0		
Total GHG emissions (location-based) (teqCO₂)	1,669,602	1,410,053	1,445,064	-13.4%	2.5%	1,401,400	-12.2%	5.5%
Total GHG emissions (market based) (teqCO₂)	1,622,986	1,409,862	1,444,668	-11.0%	2.5%	1,401,004	-9.7%	5.5%

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.

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 agriculture, only trips from the fields to the plants for our own harvests are counted, divided 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,
 - Emissions from wastewater treatment plants are split between Scopes 1 and 3.5.
- Agriculture and raw materials:
 - Emissions from crop waste are split 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 income¹

GHG intensity by net income	2023-24	2024-25 Full scope	2024-25 Continued operations
Total GHG emissions (location-based) per net income (in teqCO ₂ /million euros)	595	622	636
Total GHG emissions (market-based) per net income (in teqCO ₂ /million euros)	594	622	636

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).

The allocation of free allowances for the year amounted to 3,479 teqCO₂. Certified and transferred emissions totaled 12,817 teqCO₂e. The use of biomass steam in 2015 at the Estrées-Mons operating 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 August 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 2024.

E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

Carbon sequestration projects exist and are being implemented at Bonduelle, in particular through the integration of regenerative agriculture practices with its farming partners. The group does not yet have quantitative data to measure the GHG removals that these projects represent.

In addition, to date, Bonduelle does not yet use external offset mechanisms, such as the purchase of carbon credits.

E1-8 — Internal carbon pricing

The principle of valuing our carbon emissions at a market price comes into play as part of the assessment of the profitability of the decarbonized CAPEX plan: the Green ROI (Return on Investments).

A Green ROI is calculated on investments in capacity, competitiveness and environment in such a way as to show the contribution of CAPEX to the reduction of carbon emissions as defined in our strategy. This return on investment, expressed in annual terms, is in addition to the standard ROI.

The Green ROI is obtained by integrating the increase or decrease in CO₂ emissions in tonnes, valued at the defined purchase price and added to the other impacts generated by the investment. This calculation is applicable to the entire Bonduelle Group.

The Finance Department defines a valuation in euros per tonne of CO₂ emitted (shadow price), currently at 100 euros/tonne, which has been defined by an analysis of market practices.

This pricing system helps guide decision-making on future investments. This calculation of the return on investment allows a 360° view of a project but is not the only decision-making factor for capital expenditure, in particular.

¹ For the years 2023-2024 and 2024-2025 full scope, net income corresponds to turnover before IFRS 5 restatements, visible in the income statement including the reclassification of discontinued operations (see Section 5.5, Note 5.2). For the year 2024-2025 continued operations, net income corresponds to turnover from the consolidated income statement, including restatements related to IFRS 5 (in Section 5.1). The difference between these two references corresponds to turnover relating to our activities disposed of or in the process of being disposed of.

2.2.2 ESRS E2. Pollution

KEY INFORMATION

Material matters

- Pollution of living organisms and food resources
Negative impact
- Substances of concern
Negative impact
- Pollution of water and soil
Negative impact

Policies

- Environmental management system
- "Committed to Bonduelle" agricultural policy

Actions

- System of rating through a CSR Score for capital expenditure projects
- Verification of plant protection products used in the value chain with the requirements of the REACH regulation
- Assessment of the environmental impact of pesticides (currently being rolled out)
- Mapping of all packaging to identify at-risk materials
- Plant exit water treatment installations

PERFORMANCE INDICATORS

Scope of continued operations¹

2024-2025 results

73.2%

of cultivated areas propose a decision for the reasoned application of pesticides

Target → 90% by 2030

86.5%

of cultivated areas that propose a technique for optimizing pesticide inputs

Target → 90% by 2030

5

contacts or complaints to local authorities related to wastewater discharges

Target → 0 by 2035

¹ Excluding agricultural policy indicators, calculated on the full scope.

2.2.2.1 Impact, risk and opportunity management

Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

The identification of IROs on Bonduelle's own operations and on its value chain was strengthened in 2024 through the update of its double materiality analysis, in accordance with the expectations of ESRS 1, and particularly in terms of methodology (see Section on ESRS 2 IRO-1).

At the same time, our knowledge of our industrial and agricultural activity has enabled us to identify two key links in Bonduelle's value chain as the main sources of soil and water pollution:

- Bonduelle's own operations, as the discharge of water from industrial processes can contain pollutants and contaminate water and soil;
- agricultural upstream, as the use of pesticides, chemical fertilizers, or other agrochemicals can contribute to soil pollution. Similarly, chemical runoff can reach waterways and groundwater.

The impacts, risks and opportunities related to pollution are presented in the table below:

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Policies of the B! Pact
Pollution of living organisms and food resources	—	Agricultural activities in Bonduelle's value chain can result in chemical pollution that affects living organisms and food resources. This can happen through direct contact, or because of the buildup of pesticides on plants and animals. These factors can affect the health of species, reduce the functionality of ecosystems, and impact the population sizes of affected species.	AM		Planet — "Committed to Bonduelle" agricultural policy
Pollution of water and soil	—	Agricultural and manufacturing practices in Bonduelle's value chain can pollute water and soil in or near the areas where it operates. Soil pollution can come from the use of pesticides that can then end up in waterways. Runoff containing excess fertilizer can also contribute to the pollution of waterways with excess nutrients, causing eutrophication. Finally, the water discharged by the plants may contain pollutants.	AM OP		Planet — Environmental Management System — "Committed to Bonduelle" agricultural policy
Substances of concern	—	Substances of concern may be unintentionally present on packaging, and pesticide residues may be present on vegetables if they are not used properly or if residues are not adequately eliminated during processing.	AM AV		Planet — "Committed to Bonduelle" agricultural policy



Positive impact
Negative impact
Risk
Opportunity



Position in the value chain
(Upstream agricultural/Own operations/Downstream)
Time horizon
(Short/Medium/Long)

As regards stakeholder consultation, this was also conducted during the double materiality analysis (see Section SBM-2 – Interests and views of stakeholders). Several channels in place also make it possible to deepen Bonduelle's knowledge in

connection with these IROs, such as a channel for reporting complaints as well as discussions between production sites, environmental associations (particularly if the site is near a natural area) and local authorities.

E2-1 — Policies related to pollution

Bonduelle promotes responsible and sustainable management of the industrial environment and agricultural production processes through two policies:

- the Environmental Management System of our own sites, for pollution matters related to the discharge of our process water;
- the "Committed to Bonduelle" agricultural policy for upstream agriculture, which addresses pollution matters related to the use of phytosanitary products in upstream agriculture.

Environmental management system

As this policy is applicable to several ESRS, it was first presented in a narrative format in Section 2.2.1.3.

The following table lists the main elements of this policy, including a synthesized version of the MDR-P.

Environmental management system

Scope	Group
Persons/departments responsible for implementation of the policy	— Sponsor: Chief Executive Officer of the Bonduelle Group — Person responsible: group Chief EMS Officer — Operational teams: Regional EMS Managers
Oversight procedure	— Monthly steering committees to monitor objectives — Whistleblowing system — KPI reporting platform — External audits — Data reporting — Annual Management Review of the EMS
Reference frameworks to which the policy relates	— ISO 14001 — ISO 50001 — Local regulations
Policy communication	— Bonduelle website — Bonduelle intranet
Inclusion of stakeholders	Consultation of the group's different regions

"Committed to Bonduelle" agricultural policy

As this policy is applicable to several ESRS, it was first presented in a narrative format in Section 2.2.1.3.

Pollution presents significant risks and negative impacts: the pollution of living organisms and food resources, due in part to the accumulation of pesticides, can harm the health of species and reduce the functionality of ecosystems. Similarly, water and soil pollution, resulting from agricultural and manufacturing practices, can alter soil quality through the use of pesticides and water through fertilizer runoff or industrial discharges.

On pollution issues, Bonduelle's environmental management system aims to meet the following objectives:

- improve practices and implement projects aimed at reducing Bonduelle's environmental footprint;
- set targets, measures and communicate the results in terms of the Company's progress on its environmental impact;
- comply with regulatory requirements regarding the Company's activities and, more generally, ensure their full integration and acceptance.

On pollution issues, the "Committed to Bonduelle" agricultural policy aims to meet the following objectives:

- ensure sustainable and environmentally friendly agricultural production over the long term;
- anticipate future regulations, particularly those concerning the use of substances of concern according to the REACH regulation;
- limit pollution by specifying the use of pesticides by partner producers.

The following table lists the main elements of this policy, including a synthesized version of the MDR-P.

"Committed to Bonduelle" agricultural policy

Scope	All farming partners worldwide.
Persons/departments responsible for implementation of the policy	— Head of the Agronomy Department — Strategic management and operational monitoring by the central agronomy team — Implementation by the local Agronomy Director in each production basin
Oversight procedure	— AgroOne and Qlik AGRO CSR — External audits — Follow-up meetings — Agronomy technician field visits.
Reference frameworks to which the policy relates	— Common Agricultural Policy (CAP) — The European Green Deal — Farm to Fork Strategy — Sustainable Development Goals (SDGs) — The REACH Regulation — The Agricultural Operations Regulation (AOR) — The Nitrates Directive, Dir. 91/676/EEC — The Directive, uses of sewage sludge in agriculture, Dir.86/278/EEC — Article 7 of the Decree of May 4, 2017
Policy communication	— Bonduelle website — Bonduelle's internal digital platforms and intranet — Sending of the commitment charter to each of the signatory farming partners
Inclusion of stakeholders	— Consultation with non-governmental organizations (Earthworm, Pour une Agriculture du Vivant, WWF) — Review and adjustment of the main commitments by a group of growers

E2-2 — Actions related to pollution

Actions deployed on upstream agriculture

As part of its "Committed to Bonduelle" agricultural policy, the group is rolling out a series of actions aimed at supporting its producer partners towards more sustainable practices, in line with commitments to reduce pesticides and anticipate regulatory changes. These initiatives are based on three main areas: the promotion of reasoned fertilization, the optimization of pesticide inputs, and the development of alternative methods to synthetic products.

To promote reasoned fertilization, Bonduelle encourages the adoption of methods that adjust inputs according to the real needs of the crops, based on diagnostic tools and appropriate analyses. Training and technical support are offered to producers to help them integrate these practices into their daily management, while guaranteeing the traceability and reliability of the data reported.

At the same time, the group supports the implementation of input optimization techniques, such as modulated or localized application, in order to limit the quantities used while maintaining agronomic efficiency. These approaches are complemented by investments in more efficient equipment and feedback shared between producers to maximize impact.

Finally, Bonduelle actively promotes the development of alternative methods to synthetic pesticides, such as mechanical weeding, mulching and biological control. These solutions, tested and adapted to the specificities of the production basins, gradually reduce dependence on chemical inputs, while preserving productivity and crop quality.

These actions, carried out in collaboration with producers, cooperatives and technical partners, are part of a continuous improvement approach. They are regularly assessed and adjusted to meet regulatory and environmental challenges, while contributing to the resilience of production systems.

Actions deployed on own operations

As part of its commitment to reducing the pollution generated by its activities, Bonduelle invested this year in several structuring projects on all sites that prioritize meeting its environmental objectives, going beyond mere economic or regulatory imperatives. These initiatives, all rated CSR A score, demonstrate a strong desire for sustainable transformation in Bonduelle's own operations on an international scale.

The CSR score allows Bonduelle to assess this ambition objectively. By ranking all projects from A to D according to their contribution to its CSR commitments, it helps the group to make informed decisions. Bonduelle gives priority to financing projects rated A or B because they embody the heart of its strategy: to transform its model by providing concrete answers to the major challenges of our time.

One action in particular illustrates this ambitious approach: in the BEEM region, the installation of a new wastewater treatment plant marked a decisive step in reducing liquid pollution, ensuring more rigorous treatment in line with local and European environmental standards.

Furthermore, the group has also launched a study to upgrade the current wastewater treatment plant at the Bordères plant, which is currently using aerobic culture, to anaerobic culture. This transformation will strengthen the site's energy and environmental performance, while limiting organic waste. This is because anaerobic systems do not require the addition of air, thus reducing energy costs to operate the system.

This selective approach enables the group to prioritize investments that have a direct and measurable impact on its environmental performance, particularly in terms of pollution reduction.

2.2.2.2 Metrics and targets

E2-3 — Targets related to pollution

Bonduelle is committed first and foremost to ensuring compliance with regulations in its operations as well as in the upstream agricultural sector. At the same time, the group has set itself the following targets:

Targets in line with the "Committed to Bonduelle" agricultural policy

To monitor the rollout of the "Committed to Bonduelle" policy and the effectiveness of associated actions in relation to pollution, the group has set itself several targets:

CHALLENGES: POLLUTION OF LIVING ORGANISMS AND FOOD RESOURCES / POLLUTION OF WATER AND SOIL - **NEGATIVE IMPACT**

90%

of cultivated areas to propose a decision for the reasoned application of pesticides by 2030

— **Link with the IRO:**

Bonduelle is committed to limiting the use of pesticides by its partner producers and to anticipating changes in the REACH regulation in the "Committed to Bonduelle" agricultural policy.

— **Methodology:**

Fertilization is said to be reasoned when it adapts the quantity of nitrogen needed using one of the following methods: measurement of the nitrogen residue, calculation of the nitrogen balance, etc.

Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.

— **Scope:**

The indicators cover all partner producers identified in all of Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

90%

of cultivated areas to offer a technique for optimizing pesticide inputs by 2030

— **Link with the IRO:**

Bonduelle is committed to limiting the use of pesticides by its partner producers and to anticipating changes in the REACH regulation in the "Committed to Bonduelle" agricultural policy.

— **Methodology:**

A technique for optimizing nitrogen fertilization corresponds to a modulated and localized application of nitrogen inputs. Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.

— **Scope:**

The indicators cover all partner producers identified in all of Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

90%

of cultivated areas to implement alternative methods to the use of synthetic pesticides by 2030

— **Link with the IRO:**

Bonduelle is committed to limiting the use of pesticides by its partner producers and to anticipating changes in the REACH regulation in the "Committed to Bonduelle" agricultural policy.

— **Methodology:**

Bonduelle's cultivated surface area on which at least one alternative method to the synthetic pesticides from the following list is used (mechanical weeding, mulching, etc.). Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.

— **Scope:**

The indicators cover all partner producers identified in all of Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

	2023-24	2024-25 Full scope
% of cultivated areas that propose a decision for the reasoned application of pesticides	77.9%	73.2%
% of cultivated areas that propose a technique for optimizing pesticide inputs	84.0%	86.5%
% of cultivated areas that use alternative methods to the use of synthetic pesticides	74.7%	57.4%*

* For 2024-25 reporting, a misinterpretation in the declaration of the indicator for one of the basins has a negative impact on the result of the indicator. The alignment of the methodology across all basins in 2025-26 will reflect the comprehensiveness of the alternative methods used within the group.

Targets related to the Environmental Management System

To monitor the rollout of the EMS and the effectiveness of associated actions in relation to pollution, the group has set itself a target:

CHALLENGE: POLLUTION OF WATER AND SOIL - **NEGATIVE IMPACT**

0

contacts or complaints to local authorities related to wastewater discharges by 2035

- **Link with the IRO:**
Comply with regulatory requirements regarding the Company's activities to ensure the integration and acceptance of our plants' activities, particularly with regard to water and soil pollution management.
- **Scope:**
The group's entire agro-industrial activity
- **Stakeholder consultation:**
 - GELT
 - CSR Department
 - Agro-industrial Directors

	2024-25 Full scope	2024-25 Continued operations
Contacts or complaints to local authorities related to wastewater discharges	5	5

E2-4 — Pollution of water and soil

Pollution of water

Pollution of water is rigorously monitored at each group plant. This monitoring is mainly carried out at the wastewater treatment plants integrated into production sites. These installations are essential as they are the first line of defense against the contamination of water resources. Technical devices and operational protocols are implemented at these plants to prevent any discharge of effluents that do not comply with current environmental standards.

In addition, chemical pollution caused by Bonduelle's activities is monitored through the chemical oxygen demand (COD), which determines the level of pollution in the water.

mg/L	2023-24	2024-25 Full scope	2024-25 Continued operations
COD (Chemical Oxygen Demand) concentration	not available	142.5	149.1

Pollution of soil

The impact of soil pollution is material for Bonduelle. Bonduelle currently monitors the Environmental Impact Quotient (EIQ), a tool used to assess the environmental impact of pesticides. It makes it possible to compare different products according to their toxicity, persistence and effects on fauna and flora and thus improve pesticide management, reducing risks to the environment and human health.

At present, this indicator is calculated for a certain number of growers where the information allowing the calculation is available. It is not yet possible to consolidate an overview of it.

E2-5 — Substances of concern and substances of very high concern

On upstream agriculture

To ensure that environmental and health impacts are controlled, Bonduelle is closely monitoring changes to the European REACH regulation (EC no. 1907/2006). This regulation, which entered into force in 2007, aims to protect human health and the environment from the risks associated with chemical substances, and to adopt common rules to promote the development of the European chemical industry.

In June 2024, the European Chemicals Agency (ECHA) published the 31st update to the REACH candidate list. Updated every six months, the list now contains 241 substances. Substances included on the list are not, as such, subject to a ban or restriction and may continue to be placed on the market.

However, due to its proximity to the agricultural world, Bonduelle must, in the long term, verify that the substances used in its value chain, and more specifically the phytosanitary products, meet the requirements of the REACH regulation. Although the group does not directly use products that may contain substances of concern, it is dependent on the use of phytosanitary products by its farming partners. A compliance analysis will have to be carried out. This includes anticipating any communication obligations in the supply chain, and checking that the pesticides used comply with the list.

This approach is part of a proactive approach to risk management, safety for end users and the gradual reduction of the use of substances of concern in the upstream agricultural sector of Bonduelle's value chain.

On packaging

Thanks to scientific advances in our knowledge of the health risks associated with substances of concern, in particular Bisphenol A and PFAS, Bonduelle is adopting a proactive approach aimed at anticipating short-term risks (one to three years) in order to be less impacted by regulatory changes.

The Group's monitoring system relies on key resources, in particular Pact'Alim, PROFEL and Food & Drink Europe, and makes it possible to monitor French and European regulatory dynamics.

In 2022, Bonduelle conducted an in-depth study to ensure the absence of Bisphenol A in its packaging. This analysis consisted in mapping all the materials used (laminated multi-component materials, printed materials, and materials containing recycled material) in order to identify and eliminate any risk of the presence of this substance. The approach also made it possible to model the potential risks of food contamination, whether related to intentional use (now strictly prohibited by regulations) or unintentional contamination (from manufacturing processes or recycled material). Thanks to this rigorous analysis, Bonduelle confirms that its packaging is free of Bisphenol A, in compliance with regulatory requirements and its food safety commitments.

The results were shared with all Quality and Packaging Departments across Europe. At the same time, the CTCPA, which worked with Bonduelle on this subject and on the risk study, is responsible for writing a documented note to validate the scientific approach adopted by Bonduelle.

With regard to PFAS, specific coordination has been set up between the Quality and Packaging teams of the group's various entities in order to pool expertise and structure the actions to be carried out.

This approach is part of a broader strategy. Bonduelle participates in the "Chem Hazard" collective research program with the CTCPA to collectively identify substances of concern and construct sectoral responses.

This forward-looking dynamic is based on the expertise of R&D, which assesses risks from a technical point of view. These analyses are then fed into the Quality functions to take health issues into account, and make it possible to build a joint action plan with suppliers on a European scale. This approach is also in line with the future obligations of the European Packaging and Packaging Waste Regulation (PPWR).

Quantities of substances of concern generated or used

Bonduelle does not directly use or generate substances of concern in the production of its products. Nevertheless, this topic is monitored through our upstream value chain (agricultural upstream and packaging). Despite reasonable efforts, it is not yet possible to quantitatively monitor the presence of these substances.

2.2.3 ESRS E3. Water and marine resources

KEY INFORMATION

Material matters

- **Water consumption, withdrawals and discharges** Negative impact + Risk

Policies

- **Environmental management system**
- **"Committed to Bonduelle"** agricultural policy

Actions

- Implementation of a **standard operating procedure (SOP) to save water**
- Testing of **water recovery and reuse systems** in plant processes
- Daily review of the PowerRadar tool, which **identifies and addresses discrepancies**, at Bonduelle Americas plants
- Reinforcement of **water treatment systems** in plants

PERFORMANCE INDICATORS

Scope of continued operations¹

2024-2025 results

71.9%

of irrigable surface areas use irrigation systems to optimize water distribution

Target → 90% by 2030

5

Contacts or complaints to local authorities related to wastewater discharges

Target → 0 by 2035

73.1%

of irrigable surface areas use a decision-support tool for irrigation

Target → 90% by 2030

-10%

Water intensity vs. 2019-20 (m³ / Tonne of finished products)

Target → -30% by 2035

Other indicators

Nearly

9 million m³

of water withdrawn by our plants

Water intensity

4,076 m³ / M€

turnover

¹ Excluding agricultural policy indicators, calculated on the full scope.

2.2.3.1 Impact, risk and opportunity management

Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

The identification of IROs on Bonduelle's own operations and on its value chain was strengthened in 2024 through the update of its double materiality analysis, in accordance with the expectations of ESRS 1, and particularly in terms of methodology (see Section on ESRS 2 IRO-1). It emerged that water-related issues concern two main items in Bonduelle's value chain: upstream agriculture and own operations.

At the level of its plants, Bonduelle carried out an analysis in 2025 on the current state of water stress based on the Aqueduct Water Risk Atlas database. The analysis highlighted eight sites located in an area exposed to a level of water stress greater than 80% out of the 32 production facilities.

IRO and dependencies on upstream agriculture

The Bonduelle Group is directly dependent on water resources for agriculture, in its production areas. The agricultural sector is one of the main users of water resources worldwide, and some growing areas may be located in water-stressed¹ areas (notably in the Hauts-de-France region in France, California in the United States, and the Krasnodar region in Russia).

The Bonduelle Group monitors the risks relating to the provision of irrigation water locally depending on the context (drought plan, groundwater levels, etc.). While the daily monitoring of water quantities is managed by growers, Bonduelle ensures that all means are implemented to provide just what is necessary, by favoring decision-support tools.

The monitoring of regulations on water use in agriculture is also managed locally, as it is subject to various parties (Single Organizations for the Collective Management of Water Withdrawals for Agricultural Irrigation Use, prefectures, States, etc.) and can vary depending on the climate context and the season.

IRO and dependencies on own operations

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 12.1 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 upstream agricultural activities and own operations, the following IROs have been identified:

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Policies of the B! Pact
Water consumption, withdrawals and discharges	—	Bonduelle's agricultural value chain and its own processing operations rely on water withdrawal from groundwater and municipal reserves, which can reduce availability for local environments and communities. In addition, improperly treated wastewater discharges by growers or as part of supply chain processes could negatively impact these environments and communities, as contaminated runoff harms ecosystems and public health.	AM OP	Short	Planet — EMS — "Committed to Bonduelle" agricultural policy
	R	Excessive water consumption and untreated water discharges present financial risks for Bonduelle, including increased operational costs and regulatory fines. Overconsumption of water in agriculture can lead to soil depletion and desertification, resulting in lower agricultural yields and increased irrigation and soil restoration costs. In addition, contaminated runoff can lead to fines and harm ecosystems and productivity, as well as loss of trust and reputational damage to local communities and consumers.	AM OP	Short	

+

—

R

O

Positive impact

Negative impact

Risk

Opportunity

AM

OP

AV

Position in the value chain

(Upstream agricultural/Own operations/Downstream)

Time horizon

(Short/Medium/Long)

With regard to stakeholder consultation, to identify IROs, this information can be found in Section 2.1.4.

¹ The water stress indicator has been defined as the ratio of total freshwater withdrawals by all major sectors to total renewable freshwater resources, after environmental water needs are taken into account. This indicator provides an estimate of the pressure exerted by all sectors on the country's renewable freshwater resources.

E3-1 — Policies related to water and marine resources

The issue of water management is addressed at Bonduelle through two complementary policies:

- the Environmental Management System for our own plants, which aims to reduce the share of water withdrawal for vegetable processing processes;
- the "Committed to Bonduelle" agricultural policy, which enables Bonduelle to engage its farming partners in a reasoned management approach to water resources for crop irrigation.

Environmental management system

As this policy is applicable to several ESRS, it was first presented in a narrative format in Section 2.2.1.3.

The following table lists the main elements of this policy, including a synthesized version of the MDR-P.

Environmental management system

Scope	Group
Persons/departments responsible for implementation of the policy	— Sponsor: Chief Executive Officer of the Bonduelle Group — Person responsible: group Chief EMS Officer — Operational teams: Regional EMS Managers
Oversight procedure	— Monthly steering committees to monitor objectives — Whistleblowing system — KPI reporting platform — External audits — Data reporting — Annual Management Review of the EMS
Reference frameworks to which the policy relates	— ISO 14001 — ISO 50001 — Local regulations
Policy communication	— Bonduelle website — Bonduelle intranet
Inclusion of stakeholders	Regional consultation

"Committed to Bonduelle" agricultural policy

As this policy is applicable to several ESRS, it was first presented in a narrative format in Section 2.2.1.3.

Water management is a crucial matter for Bonduelle. The dependence of its agricultural value chain and processing operations on water withdrawals, whether groundwater or reserves, exposes the Company to a negative impact on the availability of this resource for ecosystems and local communities. Moreover, the risk of improperly treated wastewater discharges, both by growers and in its own processes, could lead to pollution of natural environments and affect public health.

These challenges translate into potential financial risks, such as increased operating costs and regulatory fines.

On water-related issues, Bonduelle's environmental management system aims to meet the following objectives:

- reduce Bonduelle's environmental water footprint;
- improve practices and implement projects aimed at reducing Bonduelle's environmental footprint;
- set targets, measures and communicate the results in terms of the Company's progress on its environmental impact;
- comply with regulatory requirements regarding the Company's activities and, more generally, ensure their full integration and acceptance.

Responsible water management is therefore essential for the sustainability of Bonduelle's activities in the short, medium and long term.

On water management issues, the "Committed to Bonduelle" agricultural policy aims to meet the following objectives:

- guarantee economical and reasoned water management throughout Bonduelle's value chain;
- prevent pollution;
- preserve water resources.

The following table lists the main elements of this policy, including a synthesized version of the MDR-P.

"Committed to Bonduelle" agricultural policy

Scope	All farming partners worldwide.
Person/department responsible for implementation of the policy	— Head of the Agronomy Department — Strategic management and operational monitoring by the central agronomy team — Implementation by the local Agronomy Director in each production basin
Oversight procedure	— AgroOne and Qlik AGRO CSR — External audits — Follow-up meetings — Agronomy technician field visits.
Reference frameworks to which the policy relates	— Common Agricultural Policy (CAP) — The European Green Deal — Farm to Fork Strategy — Sustainable Development Goals (SDGs)
Policy communication	— Bonduelle website — Bonduelle's internal digital platforms and intranet — Sending of the commitment charter to each of the signatory farming partners
Inclusion of stakeholders	— Consultation with non-governmental organizations (Earthworm, Pour une Agriculture du Vivant, WWF) — Review and adjustment of the main commitments by a group of growers — Regular discussions with local authorities in charge of water management as well as with local communities to ensure the proper distribution of water resources

E3-2 — Actions related to water and marine resources

As an introduction to this section on ESRS E3 actions, the group specifies that for this first sustainability report, information relating to the resources allocated to the actions deployed is not published. Data will be available within a reasonable timeframe in view of the resources to be mobilized, and in line with changes in regulations.

Actions deployed on upstream agricultural

Measure

Water is a resource under pressure in many areas, and Bonduelle promotes its reasoned use.

The daily monitoring of water quantities is managed by growers, and the Bonduelle Group ensures that all means are implemented to provide just what is necessary, in particular through the deployment of decision-support tools.

In addition, some production areas may be in areas of high water stress, and may therefore occasionally find themselves in restricted areas (e.g. prefectural restrictions on pumping, etc.).

The monitoring of risks on the availability of irrigation water is managed by our agronomic teams locally and according to the context (drought plan, groundwater level, etc.). In consultation with the official water management bodies, various actions can be taken (restrictions, overnight watering, etc.).

Reduce water consumption

Bonduelle helps its farming partners choose decision-support tools to optimize irrigation and also advises them on the implementation of systems to optimize water distribution.

Actions deployed and resources allocated to own operations

For more efficient management, Bonduelle integrated water management into its 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 and define its actions.

Avoid

Thanks to accurate monitoring systems, Bonduelle's sites are able to monitor water consumption so as to avoid loss and waste, in particular:

- by implementing a standard operating procedure (SOP) to save water;
- by carrying out a daily review of the PowerRadar tool, which identifies and addresses discrepancies, at BA plants.

Reduce

The group also invests in infrastructure to prevent water-related risks. In particular, Bonduelle undertook work to reinforce the dikes and maintain the settling basin at the Vaulx-Vraucourt site (BE - Bonduelle Europe region), in line with the regulatory requirements of the DREAL.

Reuse

Several Bonduelle sites are testing or rolling out water recovery and reuse systems. Thus, on several sites in the BE region, the use of water recovery infrastructure encourages the reuse of water. These sites also operate efficient irrigation systems such as drip irrigation.

In addition, at the La Tourte site (BE region), to replace drilling water on the straw machine, the mats are now washed with liquid manure. Lagoon water from process water treatment is also reused.

Rehabilitate

Bonduelle also carries out rehabilitation projects. At the Krasnodar and Timachev sites (BEEM region), a project is underway to strengthen wastewater treatment by installing new underground pipes connected to existing wastewater treatment plants. This structuring project reflects Bonduelle's desire to invest in sustainable solutions to limit diffuse pollution and secure its treatment infrastructures.

Bonduelle also ensures compliance by its facilities with sanitation practices, an essential condition for the preservation of water resources.

In Renescure (BE region), work is currently underway to bring the wastewater drainage system of a house adjacent to the plant and owned by the site, up to standard. This compliance aims to avoid any risk of pollution of the soil or surrounding aquatic environments.

Train and raise awareness among teams

At the same time, the group trains and raises awareness among its teams in responsible water management through collaborative training sessions. These sessions are intended for maintenance technicians, frontline coordinators, control room operators, and plant environmental contacts to reinforce effective water discharge management strategies.

2.2.3.2 Metrics and targets

E3-3 — Targets related to water and marine resources

Targets in line with the "Committed to Bonduelle" agricultural policy

To monitor the rollout of the "Committed to Bonduelle" policy and the effectiveness of associated actions in relation to water and marine resources, the group has set itself a target:

Challenge: Water consumption, withdrawals and discharges – negative impact & risk

90%
of irrigable surface areas to use irrigation systems to optimize water distribution by 2030

— **Link with the IRO:**
Bonduelle's agricultural value chain and its own processing operations rely on water withdrawal from groundwater and municipal reserves, which can reduce availability for local environments and communities. Promoting efficient irrigation systems and careful water management allows us to meet this challenge.

— **Methodology:**
The following are considered to be "irrigation systems to optimize water distribution": micro-irrigation, drip irrigation, hydroponics/aeroponics, pivots/ramps. Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.

— **Scope:**
The indicators cover all partner producers identified in all of Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

90%
of irrigable surface areas to use a decision-support tool for irrigation by 2030

— **Link with the IRO:**
Bonduelle's agricultural value chain and its own processing operations rely on water withdrawal from groundwater and municipal reserves, which can reduce availability for local environments and communities. Promoting efficient irrigation systems and careful water management allows us to meet this challenge.

— **Methodology:**
Irrigation decision-support tools include, for example:

- calculation of water assessment
- humidity sensors

Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.

— **Scope:**
The indicators cover all partner producers identified in all of Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

	2023-24	2024-25 Full scope
% of irrigable surface areas using irrigation systems to optimize water distribution	84.9%	71.9%
% of irrigable surface areas using a decision-support tool for irrigation	65.5%	73.1%

Targets related to the Environmental Management System

To monitor the rollout of the EMS and the effectiveness of associated actions in relation to water and marine resources, the group has set itself several targets:

Challenge: Water consumption, withdrawals and discharges – **negative impact & risk**

- 30%

water consumption intensity in our plants by 2035

— Link with the IRO:

Bonduelle's agricultural value chain and its own processing operations rely on water withdrawal from groundwater and municipal reserves, which can reduce availability for local environments and communities. Improving practices and implementing projects aimed at reducing our industry's water footprint helps to preserve this resource.

— Methodology:

R&D study based on historical data, targets of other food players, and current water needs.

— Scope:

All of the group's plants

— Stakeholder consultation:

- GELT
- CSR Department
- Agro-industrial Directors

0

contacts with administrative bodies or complaints related to wastewater discharges by 2035

— Link with the IRO:

Comply with regulatory requirements regarding the Company's activities to ensure the integration and acceptance of our plants' activities, particularly with regard to water withdrawal management.

— Perimeter:

The group's entire agro-industrial activity.

— Stakeholder consultation:

- GELT
- CSR Department
- Agro-industrial Directors

	2023-24	2024-25 Full scope	2024-25 Continued operations
Intensity <i>versus</i> 2019-20 (m ³ /Tonne of finished products)	-7.9%	-10.2%	-10.0%
Contacts or complaints to local authorities related to wastewater discharges		5	5

E3-4 — Water consumption

Other indicators - Upstream agriculture

Bonduelle monitors irrigable cultivated surface areas every year to understand the pressures that may arise from the need for water. This indicator concerns all partner producers, in all Bonduelle's agricultural basins, excluding the mushroom activity, as this does not apply to this specific activity.

	2023-24	2024-25 Full scope
Bonduelle irrigable cultivated areas (in ha)	52,315	48,750

Other indicators - Own operations

The Bonduelle Group is not in a position to publish the water consumption data of its plants within the meaning of the ESRS E3, nor the quantities of water stored. To date, only water withdrawals are available (data published in previous reports). In order to be able to calculate the water consumption of its plants and the quantities of water stored, Bonduelle plans to carry out an inventory of all its plants within a reasonable timeframe with regard to the resources to be mobilized.

	2023-24	2024-25 Full scope	2024-25 Continued operations
Total water withdrawal (m ³)	9,386,440	9,365,710	8,982,090
Total water withdrawal in water-sensitive areas, including areas under high water stress (m ³)	5,488,888	5,854,320	5,854,320
Water intensity: total withdrawal (m ³ per million euros of turnover)	3,958	4,031	4,076

2.2.4 ESRS E4. Biodiversity and ecosystems

KEY INFORMATION

Material matters

- Soil degradation and desertification
Negative impact
- Preservation of ecosystems and biodiversity
Positive impact

Policies

- "Committed to Bonduelle" agricultural policy

Actions

- Limit land degradation
- Training agronomy technicians and producers in regenerative agriculture
- Supporting the agricultural transition in Hauts-de-France
- Conserving species that provide ecosystem services

PERFORMANCE INDICATORS

Full scope

2024-2025 results

59.3%

of growers engaged in regenerative agriculture

Target → 80% by 2030

67.2%

of cultivated areas with a pollinator protection plan

Target → 100% by 2030

Other indicators

1,958
producers

57,509 hectares
of land cultivated for production

67.9% of the year
with soil protection by crops/cover crops

2.2.4.1 Strategy

E4-1 — Transition plan and consideration of biodiversity and ecosystems in the strategy and business model

Biodiversity (of ecosystems, species, genetics) is decreasing sharply under the influence of industrialization. The Bonduelle 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). Bonduelle identifies biodiversity as a material issue for its activities. The "Committed to Bonduelle" agricultural policy includes several responses to biodiversity loss.

As part of the update of its double materiality analysis, Bonduelle details the impacts, risks and opportunities related to biodiversity and ecosystems resulting from its activities. From this analysis, a transition plan will be defined that will include a structuring of the existing system.

To date, Bonduelle has not yet carried out a resilience analysis specific to biodiversity. However, a risk analysis related to climate change is currently being carried out by Axa Climate and will incorporate elements relating to biodiversity (see 2.2.1.3 Impact, risk and opportunity management).

ESRS 2 SBM-3 disclosure requirement – Material impacts, risks and opportunities and their interaction with strategy and business model

Bonduelle has mapped its sites in or near key biodiversity areas. As a result, only one site is concerned: the French site of Labenne. This plant complies with conventional discharge standards, monitored upstream and downstream of the plant. The site also monitors rainwater and finances the analysis of cyanobacteria with respect to the nearby Orx marsh, although no discharges are emitted directly into the marsh. A study to assess the impact on biodiversity was performed for ISO 14001. In terms of actions on biodiversity, the #demain collective participates in actions with the marsh, such as clean-up actions.

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Policies of the B! Pact
Soil degradation and desertification	—	Bonduelle's value chain may involve intensive agricultural practices and monocultures. These practices can lead to soil nutrient depletion, increased erosion, salinization due to over-irrigation, and desertification. All of these factors affect wildlife, ecosystems, and the communities that depend on them.	AM		Planet — "Committed to Bonduelle" agricultural policy
Preservation of ecosystems and biodiversity	+	By encouraging regenerative agriculture, Bonduelle can support healthier ecosystems by restoring soil health, increasing biodiversity and reducing the use of chemicals. The group can actively support its partnering farms to adopt these practices by encouraging sustainable methods throughout its supply chain. This approach enhances carbon capture and improves soil resilience, which is beneficial for the environment in the long term.	AM		Planet — "Committed to Bonduelle" agricultural policy





Time horizon
(Short/Medium/Long)

2.2.4.2 Impact, risk and opportunity management

Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities

The identification of IROs on Bonduelle's own operations and on its value chain was strengthened in 2024 through the update of its double materiality analysis, in accordance with the expectations of ESRS 1, and particularly in terms of methodology (see Section on ESRS 2 IRO-1).

As part of this exercise, the identification and assessment of the material impacts that had been identified for Bonduelle were carried out solely by the group's internal experts, more specifically with the people in charge of the Planet, Agronomy and cross-functional industry topics. It emerged from this that issues relating to biodiversity and resource use only concern the upstream side of the Bonduelle value chain and more specifically upstream agriculture.

Bonduelle wants to carry out a more in-depth analysis on the subject of biodiversity, a project under development, for which no timetable has yet been set. However, this project will nevertheless be linked to the results of the climate risk analysis that is currently being carried out.

E4-2 — Policies related to biodiversity and ecosystems

"Committed to Bonduelle" agricultural policy

As this policy is applicable to several ESRS, it was first presented in a narrative format in Section 2.2.1.3.

The preservation of biodiversity and ecosystems is a fundamental issue for Bonduelle. Biodiversity refers to all living organisms (plants, animals, fungi, micro-organisms) and the ecosystems in which they live, as well as the interactions between these species and their environment.

It comprises three interrelated levels: ecosystem diversity, species diversity, and genetic diversity within species.

Preserving biodiversity is essential for several reasons:

- the proper functioning of ecosystems: each species plays an essential role in its ecosystem and its disappearance from the ecosystem can upset its balance and affect other species;
- ecosystem services: biodiversity provides vital services such as crop pollination, water purification, climate regulation and soil fertilization, which are essential for human activities;
- climate change resilience: diverse ecosystems are more resilient to disruption and climate change.

Bonduelle is also working to limit land degradation, a complex process influenced by various triggers, such as erosion, deforestation, salinization, acidification, intensive agricultural practices and compaction.

The following table lists the main elements of this policy, including a synthesized version of the MDR-P.

Degraded soil decreases in fertility and thus loses its ability to provide the necessary nutrients to the plants, leading to yield drops.

In this context, Bonduelle's agricultural policy places the preservation of biodiversity and soil protection at the heart of its sustainable agriculture approach. To make this commitment a reality, the group is acting on several complementary levers: Bonduelle encourages its producer partners to adopt regenerative agricultural practices, such as crop rotation, the use of cover crops and the reduction of tillage. These methods make it possible to maintain soil fertility, limit soil degradation and ensure soil resilience to climate change.

The group also takes care to protect semi-natural ecosystems, such as hedges, flower strips or wetlands, which play a key role in maintaining biodiversity. In collaboration with its partners, Bonduelle identifies and enhances these habitats on farms, while supporting local preservation initiatives.

In addition, Bonduelle actively promotes the diversity of species and the genetic richness of crops, encouraging the use of adapted varieties and protecting species essential to ecosystems, such as pollinators. Partnerships with research projects and experts make it possible to assess and continuously improve the impact of agricultural practices on the environment.

Finally, this policy is part of a continuous improvement approach, based on constant dialog with producers, cooperatives and scientific players. It reflects Bonduelle's ambition to reconcile economic performance with respect for ecosystems, in line with regulatory and societal expectations.

"Committed to Bonduelle" agricultural policy

Scope	— All farming partners worldwide.
Person/department responsible for implementation of the policy	— Head of the Agronomy Department — Strategic management and operational monitoring by the central agronomy team — Implementation by the local Agronomy Director in each production basin
Oversight procedure	— AgroOne and Qlik AGRO CSR — External audits — Follow-up meetings — Agronomy technician field visits.
Reference frameworks to which the policy relates	— Common Agricultural Policy (CAP) — The European Green Deal — Farm to Fork Strategy — Sustainable Development Goals (SDGs) — The Nature Restoration Regulation — The EU 2030 Biodiversity Strategy — The Sustainable Agriculture Initiative (SAI)
Policy communication	— Bonduelle website — Bonduelle's internal digital platforms and intranet — Sending of the commitment charter to each of the signatory farming partners
Inclusion of stakeholders	— Consultation with non-governmental organizations (Earthworm, Pour une Agriculture du Vivant, WWF) — Review and adjustment of the main commitments by a group of growers — Regular discussions with local authorities in charge of water management as well as with local communities to ensure the proper distribution of water resources

E4-3 — Actions related to biodiversity and ecosystems

As an introduction to this section on actions related to biodiversity and ecosystems, the group specifies that for this first sustainability report, information relating to the resources allocated to the actions deployed will not be published. Data will be available within a reasonable timeframe in view of the resources to be mobilized, and in line with changes in regulations.

The Bonduelle Group contributes to the preservation of biodiversity through several actions.

Limit land degradation

Land degradation is a complex process influenced by different triggers, resulting in a loss of soil fertility. Degraded land thus loses its ability to provide the necessary nutrients to plants, leading to yield drops.

To prevent soil degradation, the Bonduelle Group promotes regenerative agriculture techniques to its agricultural partners. One of the first levers is related to training.

Training agronomy technicians and producers in regenerative agriculture

Following the creation of the Bonduelle Farm Academy (BFA) and in collaboration with the training company Icosystème, the group has developed modules related to regenerative agriculture. Two classes of Field Agronomy Technicians are currently being trained.

Growers are also encouraged to receive training, either through the Bonduelle Farm Academy (BFA) or through equivalent external training.

Supporting the agricultural transition in Hauts-de-France

The Bonduelle Group is participating, along with around 20 other partners, in the COVALO project, which began in 2024 in the Hauts-de-France region. Led by the "Pour une Agriculture du Vivant (PADV)" movement, this project aims to build public-private regional coalitions to finance the agroecological transition. The participants rely on a common base of measurement tools, new economic models for sharing risks and value, and the implementation of regional governance.

The project is managed locally by the Bonduelle agro team in the Hauts-de-France. 20 producers under contract with Bonduelle have started the first farm diagnostics as part of this project.

Conserving species that provide ecosystem services

Pollen is a crucial marker of the state of biodiversity. It reveals data on the diversity of the flora, as well as on the presence of pollutants.

Bonduelle is participating in the BeeOmetrics European project, led by the company BeeODiversity, which specializes in monitoring bee health. As part of this project, the group collects pollen and insects. BeeOmetrics analyzes the results.

These data make it possible to detect, for example, the presence of pesticides and understand their impact on the ecosystem, and to measure the biodiversity of pollinating insects present in crops.

During the 2024 campaign, 50 BeeOtels (collection tool) were installed, mainly in the north of France and Belgium, as well as in the South-West.

2.2.4.3 Metrics and targets

E4-4 – Targets related to biodiversity and ecosystems

Targets in line with the "Committed to Bonduelle" agricultural policy

To monitor the rollout of the "Committed to Bonduelle" policy and the effectiveness of actions associated with biodiversity and ecosystems, the group has set itself several targets:

Challenges: Soil degradation and desertification / Preservation of ecosystems and biodiversity – negative and positive impact

80%

of growers engaged in regenerative agriculture by 2030

— Link with the IRO:

As part of its "Committed to Bonduelle" policy, the group encourages its farming partners to adopt sustainable agricultural practices focused on soil health, biodiversity, pesticide reduction and reduction of greenhouse gas emissions.

— Methodology:

Assessment of producer commitment is based on the sending out of a questionnaire collecting 23 different pieces of data. This data is analyzed through the Regenerative Agriculture spreadsheet (Bonduelle scorecard) and allows a certain number of points to be obtained. A minimum of 40 points indicates a committed producer, aware of regenerative agriculture and who has initiated concrete actions. Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.

— Scope:

The indicators cover all partner producers identified in all of Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

— Stakeholder consultation:

The construction of the Bonduelle scorecard integrates the contributions of various organizations (PADV, EARTHWORM, SAI) and is in line with the approach of the SAI, a reference for agro-industrial sectors.

100%

of cultivated areas to have a pollinator protection plan by 2030

— Link with the IRO:

The implementation of a crop defense plan adapted to the protection of pollinators and auxiliaries contributes to biodiversity and the protection of species.

— Methodology:

Cultivated surface area using only insecticides that are harmless to pollinators. Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.

— Scope:

The indicators cover all partner producers identified in all Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

90%

of cultivated areas to use tillage techniques that limit soil disturbance by 2030

— Link with the IRO:

The use of adapted tillage techniques protects the ecosystem and soil life.

— Methodology:

Surface area of the farm using land tillage techniques that limit soil disturbance (no-till and shallow tillage, direct sowing, etc.). Reporting of data for indicator calculations is carried out on a declarative basis and is subject to consistency reviews.

— Scope:

The indicators cover all partner producers identified in all Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

	2023-24	2024-25 Full scope
% of growers engaged in regenerative agriculture	58.4%	59.3%
% of cultivated areas having a pollinator protection plan	69.5%	67.2%
% of cultivated areas using tillage techniques that limit soil disturbance	25.1%	21.5%

Bonduelle did not use a specific ecological threshold when setting targets relating to biodiversity and ecosystems. However, the targets set are aligned with the European Union's 2030 biodiversity strategy. Adopted in 2020, this ambitious strategy aims to protect 30% of the EU's land and seas and restore ecosystems that have been degraded. The inclusion of this European strategy reflects Bonduelle's desire to contribute to broader environmental objectives defined at European level, by integrating biodiversity considerations into its planning and actions.

E4-5 — Impact metrics related to biodiversity and ecosystems change

Upstream agriculture

Bonduelle monitors several indicators relating to biodiversity and ecosystems on an annual basis, particularly in relation to the diversity of existing species on agricultural plots, soil fertility, semi-natural habitats and protected areas. These indicators concern all partner producers, in all Bonduelle's agricultural basins, excluding the mushroom activity, as this does not apply to this specific activity.

	2023-24	2024-25 Full scope
Number of different botanical plant species cultivated during the year	6.9	6.7
% of the year with soil protection by crops/cover crops	66.7%	67.9%
Number of varieties used by crop type	23	33
% of semi-natural habitats (SNH) on the farm	2.7%	2.4%
Soil fertility ratio at farm level	13.6	13
Number of producers with at least 30% of their farm surface area within a protected area.	0.1%	0.8%
Number of producers	2,087	1,958
Sum of areas cultivated by Bonduelle producers	52,315	57,509

The Agronomy Department has recently undertaken the monitoring of areas of partner crops located in or near sensitive areas.

Currently limited to a small number of basins, the system does not yet allow the group to communicate exhaustive data.

Own operations

	2023-24	2024-25 Full scope	2024-25 Continued operations
Number of sites in or near sensitive areas (owned, leased or managed)	1	1	1
Surface area in hectares of sites within or near sensitive areas (owned, leased or managed sites)	43	43	43

2.2.5 ESRS E5. Resource use and circular economy

KEY INFORMATION

Material matters

- Resources inflows including resource use
Negative impact
- Resources outflows, including resource use
Negative impact + Risk

Policies

- Packaging policy: **Pack Manifesto**
- **Environmental management** system
- "Committed to Bonduelle" agricultural policy

Actions

- **Substitution of multi-material packaging**, which is currently non-recyclable, by recyclable single-material packaging.
- **Plan to reduce plastic packaging** in its fresh prepared activity range.
- **Metal can optimization program** carried out in partnership with suppliers.

PERFORMANCE INDICATORS

Scope of continued operations¹

2024-2025 results

98.1%

of our packaging
designed to be recyclable

Target → 100% by 2025

- 45.4%

change in virgin fossil
plastics (vs. 2019-20)

Target → -30% by 2025

-100% by 2030

Other indicators

140 ktonnes

of packaging

55.9%

of recycled materials used in
packaging

15.3%

of sustainably sourced materials
in the manufacture of packaging

¹ Excluding the agricultural policy indicator, calculated on the full scope.

2.2.5.1 Impact, risk and opportunity management

Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

The identification of IROs on Bonduelle's own operations and on its value chain was strengthened in 2024 through the update of its double materiality analysis, in accordance with the expectations of ESRS 1, and particularly in terms of methodology (see Section on ESRS 2 IRO-1). It emerged that issues relating to the use of resources mainly concern packaging, across the entire own value chain, from upstream to downstream including own operations.

The following impacts, risks and opportunities have been identified:

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Policies of the B! Pact
Resources inflows, including resource use	—	Bonduelle relies on a range of resources, including agricultural inputs, water, plastic, paper and metal. If these resources are not managed sustainably, the consumption of virgin materials at too high a rate could have negative effects on the environment. A significant consumption of these resources can also reduce their availability and increase their prices for other stakeholders who may also need them.	AM OP	Short	Planet — Packaging policy: Pack Manifesto — EMS
Resources outflows, including resource use	—	Bonduelle's business model involves large quantities of packaging. Where these materials are not designed to be recycled or reused, or where current infrastructure means that they are not always recycled and reused, they can contribute to increased use of virgin materials and overuse of resources, as well as high waste treatment costs for communities, or air pollution when products have to be incinerated.	OP AV	Short	Planet — Packaging policy: Pack Manifesto — EMS
	R	Poor management of outgoing resources can increase disposal costs, lead to fines and damage Bonduelle's reputation. Non-recyclable or harmful packaging compounds these problems, leading to increased expenses and decreased consumer confidence.	OP AV	Short	

+

—

R

O

Positive impact

Negative impact

Risk

Opportunity

AM

OP

AV

Position in the value chain

(Upstream agricultural/Own operations/Downstream)

Time horizon

(Short/Medium/Long)

As regards stakeholder consultation, this was also conducted during the double materiality analysis (see Section SBM-2 — Interests and views of stakeholders).

The assessment of the IROs was conducted with Bonduelle's internal experts and the various stakeholder feedback was systematically incorporated into the exercise.

E5-1 — Policies related to resource use and circular economy

The challenge in terms of resource use and circular economy is addressed at Bonduelle through complementary policies:

- the Pack Manifesto packaging policy,
- the Environmental Management System.

Packaging policy: Pack Manifesto

Policy targets

Faced with growing environmental challenges, companies are increasingly encouraged to review their approach to packaging.

On a global scale, plastic pollution and the depletion of natural resources are leading to widespread awareness, driving economic players to adopt more sustainable practices.

In this context, a number of national and European initiatives are being developed to frame and accelerate this transition. At European level, the Single-Use Plastics Directive and the Green Deal are strengthening eco-design requirements. In France, the Anti-Waste for a Circular Economy (AGEC) law requires companies to reduce, reuse and recycle their packaging.

On the business side, commitments in terms of packaging are as much a regulatory obligation as an ethical imperative.

Since 2018, Bonduelle has placed environmental responsibility at the heart of its thinking on packaging. In 2020, the Pack Manifesto, a policy guiding the entire group towards sustainable packaging management and development, was launched. Although it is not constructed according to a hierarchy of resource treatments, the Pack Manifesto responds to a global logic of recovery, reduction and eco-design of the packaging produced and marketed by Bonduelle.

The policy thus aims to meet the following objectives:

- design recyclable and/or reusable products and packaging (100% recyclable and/or reusable packaging by 2025);
- choose recycled and environmentally friendly materials;
- reduce the weight of products and packaging;
- increase collection, sorting and recycling;
- reduce the environmental impact of packaging, for example by incorporating materials of renewable origin into the design (wood, cardboard, etc.).

This policy structures Bonduelle's packaging ambitions, thus contributing to its mission as a positive impact company that is committed to the circular economy.

Policy scope

The packaging concerned includes that produced by Bonduelle's plants and intended for customers and consumers, as well as that from subcontractors. The scope of application is global and covers all the group's regions.

Its scope of application encompasses not only the group's own agro-industrial activities, but also all of its subcontracting operations. In addition, the policy takes into account all packaging placed on the market and leaving Bonduelle's production sites. These include:

- primary packaging (in direct contact with the product);
- secondary packaging (grouping several sales units);
- tertiary packaging (for transport and logistics), whether under Bonduelle's own brands or intended for private labels for which the group carries out subcontracting activities.

Person/department responsible for implementation of the policy

The CSR Department is in charge of implementing the policy and applying it throughout the value chain with the support of the network of regional Packaging contacts.

The table below summarizes the stakeholders involved in the implementation of the policy and their specific role:

Policy oversight procedure

To ensure that defined objectives are followed up and to prevent, mitigate and remedy impacts, manage risks and seize opportunities, the Company has implemented several monitoring systems, including:

- sharing of annual results after reporting (Q4): all packaging consumed across the group is reported once a year. Each plant reports its own data (consumption of primary, secondary and tertiary packs leaving their sites, reported in terms of tonnage and by family of materials). These data are validated by an approval system in order to validate their consistency with the group's activities and year n-1. The data are then reworked by the pack ambassadors of each subsidiary in order to add qualitative information concerning their recyclability, the integration of recycled or bio-based materials, the type of materials, etc. All of this data is then integrated into the Carbon Tool calculation tool, which consolidates the data;
- sharing of trajectories in the Planet Committee once a year (Q2): trajectories are calculated using the Carbon Tool, which enables Bonduelle to consolidate all pack projects in each region's roadmaps and to project their estimated impact to date on KPIs. The data are then consolidated at group level.

Lastly, in addition to these projects activated by the regions, more disruptive and significant projects are shared at group level in order to prioritize them and potentially activate them in subsidiaries. These projects are presented to the regions and Management Committees in particular, before being rolled out.

Reference frameworks to which the policy relates

The policy was defined following in particular the principles and objectives of the following standards:

- European and French regulations (94/162 EC, then PPWR and AGECE) which govern packaging management by imposing reduction, reuse and recycling targets on companies;
- the SBTi version 4 standard, which defines criteria for setting emission reduction targets in line with the 1.5°C scenario;
- the European Plastic Pact, which aims to accelerate the transition to a circular economy for plastics in Europe;
- the Ellen MacArthur Foundation, and in particular its "New Plastic Economy" report, which promotes a circular vision of plastics.

Inclusion of stakeholders in policy development

The initiative began in March 2019 with a joint reflection between the R&D Packaging contact and a committee of executive members temporarily dedicated to this subject. After several workshops, the governance and monitoring indicators for the policy were identified.

The policy was also defined with the involvement of several stakeholders:

- at regional level: pack managers, CSR managers, Management Committee;
- at group level: Bonduelle Prospective & Development Officer (BPD), CSR and Environment.

Each of these stakeholders participated in the co-construction of the policy and kept abreast of decisions and validations through internal communications (mailings, meetings).

A first version of the Pack Manifesto, containing in particular an inventory of packaging users and their characterization, was proposed and validated by the GELT in June 2019. After validation by the GELT, it was submitted to the Board of Directors for opinion in April 2020. This first version was then revised and validated again by the GELT in 2021.

Policy communication

Interested stakeholders can find the policy online, in a folder shared within Bonduelle.

Environmental management system

As this policy is applicable to several ESRS, it was first presented in a narrative format in Section 2.2.1.3.

On waste-related issues, Bonduelle's environmental management system aims to meet the following objectives:

- reduce its waste production or increase waste recovery/recycling;
- improve practices and implement projects aimed at reducing Bonduelle's environmental footprint;
- set targets, measures and communicate the results in terms of the Company's progress on its environmental impact;
- comply with regulatory requirements regarding the Company's activities and, more generally, ensure their full integration and acceptance.

The following table lists the main elements of this policy, including a synthesized version of the MDR-P.

Environmental management system

Scope	Group
Persons/departments responsible for implementation of the policy	— Sponsor: Chief Executive Officer of the Bonduelle Group — Person responsible: group Chief EMS Officer — Operational teams: Regional EMS Managers
Oversight procedure	— Monthly steering committees to monitor objectives — Whistleblowing system — KPI reporting platform — External audits — Data reporting — Annual Management Review of the EMS
Reference frameworks to which the policy relates	— ISO 14001 — ISO 50001 — Local regulations
Policy communication	— Bonduelle website — Bonduelle intranet
Inclusion of stakeholders	Regional consultation

E5-2 – Actions related to resource use and circular economy

As an introduction to this section on ESRS E3 actions, the group specifies that for this first sustainability report, information relating to the resources allocated to the actions deployed is not published. Data will be available within a reasonable timeframe in view of the resources to be mobilized, and in line with changes in regulations.

As part of the implementation of the Pack Manifesto, Bonduelle has rolled out several structuring actions. These actions are part of a dynamic of continuous progress, articulated around two main levers: the recovery of materials and the reduction at source of the quantities of materials used.

In particular, the group is conducting a project to replace multi-material sterilizable bags, which are currently non-recyclable, with recyclable single-material bags. This packaging change is being rolled out on doypacks. The rollout on fresh food bags is planned between 2027 and 2029. This project will eventually make it possible to make 84 tonnes of packaging recyclable (doypacks and fresh food bags).

At the same time, Bonduelle has launched a plan to reduce plastic packaging in its fresh prepared activity range. The removal of the covers on certain formats in favor of repositionable lids has been finalized for 300g formats and is in the process of being rolled out to larger formats. Ultimately, this project should prevent 175 tonnes of plastic (all formats over 300g) from being placed on the market.

Lastly, a metal can optimization program is being carried out in partnership with suppliers. It is based on reducing the thickness of metal cans, lids and bases. This approach aims to save 757 tonnes of metal in 2025 compared to 2023, supplemented by an additional 110 tonnes in 2026. The rollout of this program will be carried out on an ongoing basis across all the ranges concerned.

In addition, as part of Bonduelle's environmental management system, packaging equipment with cardboard overpackaging is being installed at the Montreuil site (BE region). The installation of this line aims to eliminate the plastic previously used for multi-product batches.

2.2.5.2 Metrics and targets

E5-3 – Targets related to resource use and circular economy

Targets related to the Pack Manifesto Packaging policy

Challenges: Resources inflows, including resource use / Resources outflows, including resource use – **negative impact & risk**

100%

of our packaging designed to be recyclable by 2025

- **Link with the IRO:**
By designing recyclable packaging, we are promoting the integration of recycled materials into our supply flows (resource inflows), thus reducing dependence on virgin resources and the emissions associated with their extraction and transformation. Furthermore, we are facilitating the reintroduction of materials into the circular economy (resource outflows), limiting waste and maximizing its end-of-life recovery.
- **Methodology:**
Bonduelle considers that packaging or packaging material is designed to be recyclable if it is proven¹ that at least one country/state in the geographic marketing area² has a recycling channel for the material in question with an effective recycling rate* > 5% (packaging format not taken into account).
- **Scope:**
All agro-industrial activity and subcontracting.
- **Target value:**
100% of our packaging designed to be recyclable by June 2025. As this target is coming to an end, there are plans to update our packaging recyclability ambitions.
- **Stakeholder consultation:**
Sharing of the objective in the Planet Committee and validation in GELT

0

virgin fossil plastics by 2030 (target under review)

- **Relation to policy:**
By eliminating fossil-based plastics, we reduce inflows of virgin raw materials, which are energy-intensive and high emitters of CO₂ throughout their life cycle. Instead, we favor recycled or bio-based materials, thus optimizing the use of available resources and minimizing the environmental impact related to their extraction and transformation.
- **Methodology:**
This calculation is made on all our plastics placed on the market by comparing the tonnages of so-called non-circular plastics (excluding biosourced and recycled materials) between year n and the base year (2019-2020).
- **Milestones and target values:**
 - -30% of virgin fossil plastics by June 2025 (vs. 2019-2020)
 - -100% of virgin fossil plastics by 2030 (vs. 2019-2020)
- **Scope:**
All agro-industrial activity and subcontracting.
- **Stakeholder consultation:**
Sharing of the objective in the Planet Committee and validation in GELT

1. Recycling evidence or ratios provided from the MacArthur Foundation's annual survey or by an official local body (eco-organization, independent laboratory, recycling companies, etc.).
2. Geographic zones are defined by the Ellen MacArthur Foundation (described in its annual Recycling Rate Survey).

	Reference	2023-24	2024-25 Full scope	2024-25 Continued operations
% of our packaging designed to be recyclable	89.7 (2019-20)	98.1%	98.1%	98.1%
% change in virgin fossil plastics (vs. 2019-20)	19,230 tonnes (2019-20)	-44.7%	-45.3%	-45.4%

E5-4 — Resources inflows

Upstream agriculture

	2023-24	2024-25 Full scope
Total overall weight of technical and biological products and materials used during the reporting period (tonnes)	988,601	946,267
Percentage of biological materials (including biofuels used for non-energy purposes) used to produce the Company's products and services (including packaging) that are sustainably sourced (%)	2.7%	2.4%

Packaging

	2023-24	2024-25 Full scope	2024-25 Continued operations
Total overall weight of technical and biological products and materials used during the reporting period (tonnes)	145,212	145,790	140,594
Percentage of biological materials (including biofuels used for non-energy purposes) used to produce the Company's products and services (including packaging) that are sustainably sourced (%)	not available	17.8%	15.3%
Weight of reused or recycled secondary components and intermediate secondary products and materials that are used to produce the Company's products and services (including packaging)	59.9%	58.3%	55.9%

Indicators are calculated from the actual quantity consumed by plants when possible, or from the quantity supplied when the data is not available.

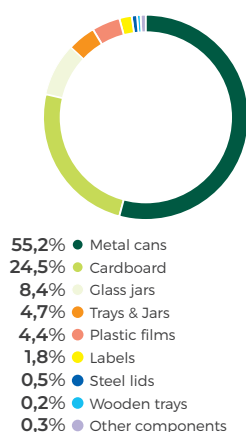
The indicator for sustainably sourced products is based on ISCC certificates or product data sheets.

E5-5 — Resources outflows

Packaging

	2023-24	2024-25 Full scope	2024-25 Continued operations
% of recyclable content in their packaging	98.1%	98.1%	98.1%

	2023-24	2024-25 Full scope
TOTAL TONNAGE	145,212	145,790
Metal cans	56.2%	55.2%
Cardboard	25.4%	24.5%
Glass jars	6.2%	8.4%
Trays & Jars	4.7%	4.7%
Plastic films	4.9%	4.4%
Labels	2.1%	1.8%
Steel lids	0.3%	0.5%
Wooden trays	0.2%	0.2%
Other components	0.1%	0.3%



The calculation scope of the packaging indicators includes subcontracting for the total tonnages placed on the market.

For the indicators "designed to be recyclable" and "0 virgin fossil plastics", we also include subcontracting in the calculation to reflect the reality of all Bonduelle Group brand products placed on the market.

Details of indicators

- Indicators calculated from the actual quantity consumed by plants when possible, or from the quantity supplied when the data is not available.
- 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.

2.2.6 Application of the European Green Taxonomy

2.2.6.1 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, 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 (CCM);
2. climate change adaptation (CCA);
3. sustainable use and protection of water and marine resources;
4. transition to a circular economy (CE);
5. pollution prevention and control (PPC);
6. protection and restoration of biodiversity and ecosystems (BIO).

2.2.6.2 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:

- making a substantial contribution to one or more environmental objectives defined above;
- without prejudice to the other five environmental targets;
- complying with minimum social guarantees.

Today, companies subject to the CSRD are required to report on the Taxonomy. It will be phased in over four fiscal years starting from publications as of January 1, 2022. Thus, since January 1, 2024, the European Commission has extended the scope of the European Taxonomy to the other four environmental objectives, bringing into force the six environmental objectives. 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.

2.2.6.3 2024-2025 results

Sales

The Bonduelle Group's turnover-generating activities mainly concern the manufacturing and marketing of food products, for total turnover of 2,203.8 million euros in 2025 (see 5.5, Note 6.1). 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 33% of total CAPEX (vs. 17.8% at June 30, 2024). At June 30, 2025, the total amount (denominator) of CAPEX was 136.0 million euros (see 5.5, Notes 11.2, 11.3 and 11.4). The eligible CAPEX, reflected in the numerator, amounts to 44.5 million euros and mainly includes investments relating to the acquisition of buildings (Activity 7.7) and the car fleet (Activity 6.5). The change in

eligible CAPEX compared to June 30, 2024 is mainly due to extensions and new building leases in the Fresh business in North America (+27% eligibility in the property acquisition activity (CCM 7.7) and no new vehicles in the freight fleet (- 7% for CCM 6.6).

Aligned investments within the meaning of the Taxonomy Regulation amounted to 1.2% of eligible CAPEX over the period, i.e. 0.4% of total CAPEX (see Table 2.2.6.4) and concern only the motor 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.

The analysis of these operating expenses led to the conclusion that the indicator is not significant, since they represent an insignificant portion (less than 7%) 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 CO₂ emissions are less than 50 g of CO₂/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 consist of compliance with the OECD Guidelines for Multinational Enterprises, the United Nations Guiding Principles on Business and Human Rights, the United Nations International Bill of Human Rights and the International labor Organization's (ILO) fundamental conventions, and mainly cover human rights and business ethics issues (fight against corruption with implementation of the so-called "Sapin II" law and Duty of care (see 2.6), responsible taxation, competition law.

2.2.6.4 Regulatory tables

Sales

	Code(s) (2)	Substantial contribution criteria										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)
		Absolute turnover.(3)	Proportion of turnover (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7))	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)								
		in thousands of euros	%	%	%	%	%	%	%	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No		%	E	T				
A. Activities eligible for the taxonomy																								
A1 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%	N/A	N/A	N/A	N/A	N/A	N/A	N/A		0%	N/A	N/A				
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%															0%						
Total (A.1 + A.2)	N/A	0	0%															0%						
B. Activities not eligible for the taxonomy																								
Turnover from activities not eligible for the Taxonomy (B)	N/A	2,203 792	100%																					
TOTAL (A + B)	N/A	2,203 792	100%																					

	Code(s) (2)	Absolute OPEX (3)	Proportion of OPEX (4)	Substantial contribution criteria						No significant harm criteria (DNSH)							Proportion of OPEX aligned with the Taxonomy (A.1) or eligible (A.2) for the Taxonomy, year N-1 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
				Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)			
		in thousands of euros	%	%	%	%	%	%	%	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	%	E	T
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%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%	N/A	N/A
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)																			
	N/A	0	0%														0%		
Total (A.1 + A.2)	N/A	0	0%														0%		
B. Activities not eligible for the taxonomy																			
OPEX of activities not eligible for the Taxonomy (B)																			
	N/A	142,702	100%																
TOTAL (A + B)	N/A	142,702	100%																

		Substantial contribution criteria									No significant harm criteria (DNSH)									
	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)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of CAPEX aligned with the Taxonomy (A.1) or eligible (A.2) for the Taxonomy, year N-1 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)	
		thousands of euros	%	%	%	%	%	%	%	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	%	E	T	
A. Activities eligible for the taxonomy																				
A.1 ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (ALIGNED WITH THE TAXONOMY)																				
Transport by motorcycles, passenger cars and light commercial vehicles	CCM 6.5	531	0%	100%	0%	0%	0%	0%	0%	NO	YES	NO	YES	YES	NO	YES	0%	N/A	N/A	
CAPEX of environmentally sustainable activities (aligned with the Taxonomy) (A.1)	N/A	531	0%	100%	0%	0%	0%	0%	0%	NO	YES	NO	YES	YES	NO	YES	0%	N/A	N/A	
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	2,068	2%														4%			
Freight transport by road	CCM 6.6	0	0%														7%			
Construction and real estate – Renovation of existing buildings	CCM 7.2/CE 3.2	892	1%														2%			
Construction and real estate – Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0	0%														1%			
Construction and real estate- Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings	CCM 7.5	194	0%														0%			
Acquisition and ownership of buildings	CCM 7.7	40,851	30%														3%			
CAPEX of activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy) (A.2)	N/A	44,005	32%														17%			
Total (A.1 + A.2)	N/A	44,535	33%														18%			
B. Activities not eligible for the taxonomy																				
CAPEX of activities not eligible for the Taxonomy (B)	N/A	91,451	67%																	
TOTAL (A + B)	N/A	135,986	100%																	

Details of the contribution of activities to environmental objectives:

	Proportion of CAPEX/Total CAPEX	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	33%
CCA	0%	0%
WTR	0%	0%
CE	0%	1%
PPC	0%	0%
BIO	0%	0%

Table of activities related to nuclear energy and fossil gas

Nuclear energy related activities		
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	The undertaking carries out, funds or has exposures to construction, remediation, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6	The undertaking carries out, funds or has exposures to construction, remediation and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

2.2.6.5 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.

Regarding the calculation of turnover eligibility, Bonduelle has not identified any eligible turnover because its activity is not covered by the objectives of the Taxonomy.

All CAPEX have been reviewed for 2024-2025 as part of an appropriate methodology to avoid any double-counting. A project team made up of employees from the Finance and CSR Departments 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.

2.2.6.6 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 on reducing its carbon emissions on Scopes 1, 2 and 3 through a reduction trajectory validated by the SBTi (see 2.2.1.4).

For Scopes 1 and 2, Bonduelle is undertaking reduction actions at its plants through a strategy of energy efficiency and decarbonization of its energy consumption.

For Scope 3, Bonduelle is also aiming to reduce the carbon footprint of its emissions, for example by working on its sourcing of cultivated agricultural materials through its "Committed to Bonduelle" agricultural policy, and on the design of its packaging (see 2.2.1.3).

To carry out its decarbonization plan, the Bonduelle Group manages its investments using various tools and equipment (see 2.2.1.3), not all of which are reflected in the Taxonomy criteria.

2.2.6.7 Details of potentially eligible activities in the future

The Taxonomy and its scope are destined to evolve. In previous years, Bonduelle had set up a working group to prepare the eligibility and alignment reporting for its main activity, "Food Production", which could contribute to the objectives of transition to a circular economy and protection and restoration of biodiversity and ecosystems. However, since the presentation of the Omnibus Directive, the Green

Taxonomy Regulation is expected to be simplified, with the introduction of the principle of materiality, and a simplification and rationalization of the regulatory tables. The Bonduelle Group, for which the current application of the Taxonomy is limited, remains attentive to future developments in order to comply with the regulations as appropriate.

2.3 SOCIAL

2.3.1 ESRS S1. Own workforce

KEY INFORMATION

Material matters

- **Health and safety**
Negative impact
- **Employee well-being**
Opportunity
- **Social protection**
Positive impact

Policies

- **Occupational health and safety** policy
- **Quality of Life and Working Conditions** policy (QLWC)
- **Compensation and Employee Benefits** policy

Actions

- A shared culture of **safety**
- Providing a **healthy work environment**
- Caring for everyone's **mental health and psychological well-being**
- Improving the working environment and promoting **work-life balance**
- Developing **employee engagement**
- Offering quality **employee benefit** schemes

PERFORMANCE INDICATORS

Scope of continued operations

2024-2025 results

6.9

Frequency of work-related accidents with lost time

Target → 0 each year

71

Employee engagement rate

Target → 75% by 2028

68%

of employees say they are satisfied with the work-life balance.

Target → 75% by 2028

100%

of our countries/subsidiaries provide and develop social protection systems for all our permanent employees

Target → 100% each year

Other indicators

9,004

full-time equivalents

21.2%

employee turnover

0

Reported incidents of discrimination

2.3.1.1 Strategy

Disclosure requirement related to ESRS 2 SBM-2 - Interests and views of stakeholders

Employees are at the heart of Bonduelle's strategy and business model. To take into account everyone's interests, the group pursues a policy of structured dialog based on regular exchanges and strategic meetings (see 2.3.1.2). Internally, the group has a strong and cooperative relationship with its employees and social partners. The communication methods are described in Section 2.1.3.

Disclosure requirement related to ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model

The impacts, risks and opportunities related to Bonduelle employees take into account all salaried (Bonduelle employees) and non-salaried (temporary workers, on-site service providers) employees and have not been defined by focusing on more vulnerable or marginalized profiles. However, the negative impact identified on health and safety mainly concerns plant employees, who are more exposed to this impact than people in positions operating away from production facilities. Bonduelle is fully aware of this negative impact and its repercussions, which, in the absence of preventive measures, could lead to risks to its

reputational and attractiveness, as well as generate financial costs related in particular to legal actions. Bonduelle is taking action on this subject and has made it a key issue in its strategy.

The material positive impact identified, relating to employee social protection, concerns all Bonduelle employees. It is not directly related to the Group's activities but was considered significant in promoting the financial stability of employees and supporting them in a process of prevention and protection of their health.

Lastly, on the opportunity identified for employee well-being, work is underway on subjects such as physical and postural well-being in the workplace, the quality and equipment of the work environment, and mental health.

Transition plans aimed at accelerating the decarbonization of Bonduelle's activities and the rollout of regenerative agriculture have not yet had an impact on employees. The Human Resources Department, and in particular the people in charge of training, will continue to ensure that the skills required for these transition plans are acquired.

Within its own workforce, Bonduelle is not affected by the risk of forced or compulsory labor or child labor.

The impacts, risks and opportunities related to Bonduelle's own workers are detailed in the table below:

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Policies of the B! Pact
Health and safety	—	Bonduelle has a responsibility to take care of the health of its employees. Plant work carries health and safety risks, such as breakdowns and other industrial accidents that can affect the physical health of workers. These factors require continuous thorough training, especially with the regular use of seasonal employees. There are also health and safety risks for the small number of agronomists working in the fields and for workers in support functions, although production sites are the main source of physical risk. For all workers, the pressures at work can also have negative impacts on mental health. In the absence of management/prevention mechanisms, incidents of violence and harassment at work can also occur.	OP	Short	People Occupational health and safety policy
Social protection	+	Bonduelle can support the financial stability of employees and their families by offering them life and medical insurance. The goal is for 100% of permanent employees to have medical and social insurance.	OP	Short	People Compensation and Employee Benefits policy
Employee well-being	○	Bonduelle could benefit from better employee retention, reduced absenteeism and an overall improvement in productivity through proactive action in favor of the well-being of its employees.	OP	Short	People Quality of Life and Working Conditions policy (QLWC)

+

—

R

○

AM

OP

AV

Position in the value chain
(Upstream agriculture/Own operations/Downstream)

Time horizon
(Short/Medium/Long)

Positive impact

Negative impact

Risk

Opportunity

2.3.1.2 Impact, risk and opportunity management

S1-1 – Policies related to own workforce

The challenges of health and safety, social protection and well-being at work are addressed through three policies:

- occupational health and safety policy
- Quality of Life and Working Conditions policy (QLWC),
- Compensation and Employee Benefits policy.

Occupational health and safety policy

Policy targets

Business lines in the agri-food sector require a great deal of rigor and vigilance to anticipate potentially negative impacts on workers' health and safety.

Although these impacts also exist for agronomists and support service teams, production sites remain the main source of physical danger. The regular presence of seasonal employees also requires continuous in-depth training to create a safe working environment for everyone.

A lack of action and prevention plans on risks related to occupational pressure in all its forms could have a negative impact on mental health, and situations of violence and harassment at work. This would be unacceptable at Bonduelle. In order to prevent these potential negative impacts, the group has formalized its Health and Safety policy, which sets out a clear objective: zero accidents with lost time and zero work-related illness for all its employees, temporary workers and service providers present on its sites.

Policy scope

The Company's policy applies to all its employees, in particular employees, temporary workers and external service providers working on the group's sites, including factories and support service premises.

Person/department responsible for implementation of the policy

The safety policy is supervised and coordinated by the Global Safety Leadership Council (GSLC), and the Quality, Health, Safety and Environment (QHSE) managers for Europe and outside Europe, in collaboration with the group Operations Department. Composed of a safety manager or an operations manager in each region, the GSLC defined the overall health and safety policy. Its missions include harmonizing the culture, policies, guidelines and safety standards across the group, with the aim of achieving the goal of zero accidents with lost-time. It is responsible for setting strategic direction and identifying safety best practices.

A Health and Safety community is accessible to all employees and led by the people in charge of site safety. Monthly reporting, carried out at regional and group levels, enables Senior Management to monitor key indicators, including frequency and severity rates over a rolling 12-month period, as well as the list of sites without an accident for at least 12 months.

Policy oversight procedure

To ensure the follow-up of objectives and to prevent, mitigate and remedy the risks of workplace accidents, as well as issues related to the health and safety of all its employees, Bonduelle holds regular meetings to monitor objectives. Meetings of the GELT and the GSLC include the monitoring of the indicators presented in Section 2.3.1.3, which act as a monitoring framework for the policy

Health and safety are also on the agenda of:

- weekly plant Management Committees;
- monthly meetings between the Industrial Directors of each region and Plant Managers; and
- quarterly meetings between the Executive Management of regions and country Managers.

Reference frameworks to which the policy relates

In addition to the regulatory frameworks in force, Bonduelle's health and safety policy is based on:

- The nine general principles of the prevention approach:
 - avoid risks,
 - assess risks that cannot be avoided,
 - combat risks at source,
 - adapt work to People, in particular with regard to the design of workstations, the choice of equipment, and working and production methods,
 - take account of technical developments,
 - replace the dangerous with less dangerous,
 - plan prevention,
 - take collective protective measures, giving them priority over individual protective measures,
 - give appropriate instructions to workers;
- a network of health and safety managers in the group's various regions to coordinate and harmonize practices;
- the Dupont de Nemours method;
- local regulatory monitoring to ensure compliance and adaptation to the specificities of each country.

Inclusion of stakeholders in policy development

Bonduelle's health and safety policy has been defined collectively by several internal stakeholders, including the GSLC. The involvement of the Director of Operations also made it possible to ensure the strategic alignment and support necessary for the implementation and monitoring of the policy.

Policy communication

GSLC members contribute to the accessibility of the policy via the various channels available to employees such as the GSLC shared drive and the Company intranet, as well as the B! Safe Community, where the policy is published.

Quality of Life and Working Conditions policy (QLWC)

Policy targets

Within the Bonduelle Group, quality of life at work is considered to be an essential element in promoting commitment, sustainable performance and the well-being of all employees. It is therefore with this aim of creating an inclusive, respectful and fulfilling work environment, and in alignment with the group's mission to promote plant-rich diets that are beneficial to people and the planet, that a Quality of Life and Working Conditions (QLWC) policy was formalized. It contributes to Bonduelle's material opportunity in its ongoing support for the health and well-being of employees, but also addresses a non-material matter: the balance between work and personal and family time.

The ambitions of this policy are as follows:

- promote work-life balance;
- promote a respectful, inclusive and fair work environment;
- strengthen the meaning and usefulness of work within the Company;
- preserve and promote the mental health of employees;
- continuously improve the physical and organizational working environment;
- strengthen internal communication to promote transparency and engagement.

Bonduelle's QLWC policy is based on three main pillars:

- 1 Work/life balance: the group has notably put in place systems promoting flexible working hours, supervised remote working, and respect for the right to disconnect. Particular attention has been paid to employees in caregiving situations (organization of working hours, "caregiver" leave, donation of days between colleagues, etc.). The balance between professional activity and private life is the subject of discussion and sharing during an annual interview. Finally, Bonduelle offers the possibility of part-time working for senior employees in certain areas;
- 2 Quality of relations and management: the group has developed a managerial culture based on listening, recognition and accountability, with dedicated training for managers. Teams are also regularly made aware of the risks of harassment at work. This is accompanied by the training of harassment officers and the implementation of rigorous whistleblowing systems;
- 3 Meaning and usefulness of work, change: this axis is characterized by transparent communication on the Company's strategy, clarification of roles and missions, and the valuation of individual and collective contributions. Particular care is paid to transformations in order to support everyone in transitions and new projects. Lastly, Bonduelle continues to develop all forms of listening and direct and collective expression for employees.

Policy scope

This policy applies to all Bonduelle Group entities, all job levels and all geographical locations. It constitutes a reference base that can be applied locally, without moving away from its fundamental principles.

Person/department responsible for implementation of the policy

Implementation of the policy is managed by the group Human Resources (HR) Department, in collaboration with the local HR teams. QLWC officers are appointed in each entity to monitor and adapt actions to local contexts.

Policy oversight procedure

Internal measures to assess the effectiveness of the policy and monitoring indicators have been defined, such as:

- employee satisfaction rate regarding work-life balance;
- the participation rate in managerial training;
- the rate of employee satisfaction with the quality of material working conditions;
- The results of mental health barometers.

Reference frameworks to which the policy relates

The policy is in line with the principles of the B Corp label, as well as Bonduelle's ethical commitments, in particular those set out in the ethics charter. It is also aligned with the conventions of the International Labor Organization (ILO) and the United Nations Global Compact.

Inclusion of stakeholders in policy development

During its development, the involvement of the Group HR Department and the HR Departments of the regions and various countries where the Bonduelle Group is present were essential. In addition, employee feedback and the B Corp assessment standards also contributed to its definition.

Policy communication

The policy is communicated to all employees *via* internal channels (intranet, team meetings, onboarding materials). Training and workshops are organized to raise awareness among HR specialists and managers of QLWC matters and best practices to be adopted.

Compensation and Employee Benefits policy

Policy targets

Bonduelle's compensation and employee benefits policy aims to meet the following objectives:

- guarantee fair, equitable and motivating recognition and compensation for all employees;
- support the Company's sustainable performance;
- reconcile performance development, fairness, sustainability, and attractiveness.

For this Sustainability report, only the elements of the policy related to the positive impact of social protection will be presented. In the context of the double materiality analysis, compensation and matters related to sustainable performance were not considered to be material.

Policy scope

The compensation and employee benefits policy applies to all Bonduelle Group entities, all job levels and all geographical locations. It may be subject to specific adaptations, in line with certain market practices and local regulations, without moving away from its fundamental principles.

Person/department responsible for implementation of the policy

Implementation of the policy is managed by the group Human Resources Department and the Compensation and Benefits teams. The regional and country Human Resources Departments take over at local level.

Policy oversight procedure

Several monitoring indicators are used to measure the effectiveness and attractiveness of Bonduelle's policy and to identify areas for improvement:

- long-term competitiveness of compensation packages in relation to changes in market practices;
- rate of health/welfare benefit scheme coverage.

The Remuneration Committee, a delegated body of the Board of Directors, is consulted for each structuring decision impacting the compensation policy and its cross-functional processes.

Reference frameworks to which the policy relates

This policy is aligned with the principles of the B Corp label, in particular that on social benefits (health, welfare, retirement, parenthood, leave for family reasons).

Inclusion of stakeholders in policy development

The compensation and benefits policy was developed with the involvement of the Groupe Human Resources Department, the compensation and employee benefits teams, as well as the regional and country Human Resources Departments.

Policy communication

The policy is distributed to all employees via HR channels (B&Co intranet, onboarding materials, team meetings). Training courses and educational documents support its understanding (training module named internally: "Let's talk Compensation"). Managers are made aware of their role in relaying this policy.

SI-2 — Processes for engaging with own workforce and workers' representatives about impacts

Bonduelle ensures that it fosters a culture of listening and collaboration within the group, through a range of mechanisms for dialog with employees and their representatives.

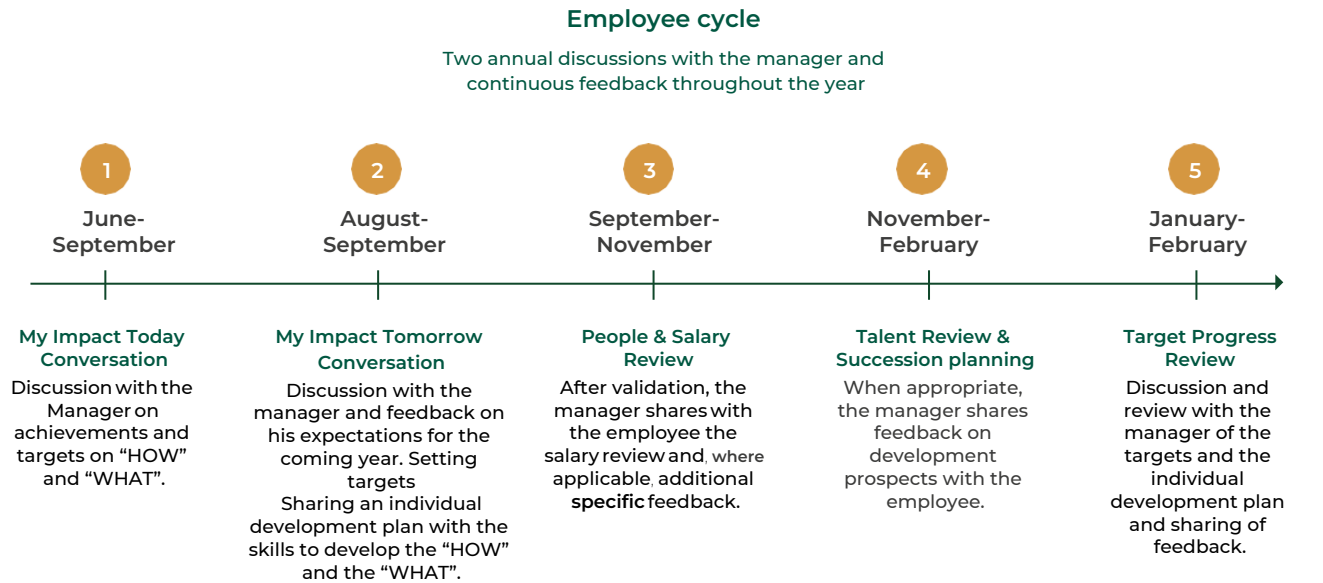
For all the mechanisms presented below, Bonduelle, and in particular the Human Resources Department, ensure their quality, effectiveness, and the implementation of action plans where necessary. To assess the effectiveness of the dialog, the HR teams take into account social climate indicators (measured in the internal Climate barometer) and the concretization of discussions in company agreements on current issues.

Fostering continuous local dialog

Effective internal communication is essential to strengthen the sense of belonging and commitment of employees. Bonduelle therefore provides several channels and tools:

- internal channels for sharing information on a daily basis and promoting individual and collective successes: intranet, newsletters, team meetings;
- regular updates on the Company's strategy and projects (bimonthly for Group strategy and monthly for site activities);
- dedicated channels for employee suggestions and concerns.

Local dialog, often through the employee management cycle, remains the preferred way to enable managers to hear employees' experiences and provide direct, personalized responses. The 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 regions.



With regard to dialog on health and safety, Safety Weeks are organized on sites to share best practices and report bottlenecks, with a view to finding solutions.

These Safety Weeks then give rise to action plans, which aim to take into account the points of view of employees.

Climate, the employee engagement survey

The group has conducted an engagement survey of all its employees annually 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. It is also a valuable source of information that provides guidance on the changes to be made to the group.

Time dedicated by governance to sharing strategic information

Every quarter, the group's Chief Executive Officer organizes Business Pulses, meetings during which he shares the group's progress with top managers. Once a year, the governance also offers them a session in which Bonduelle's strategic orientations are shared. These discussions are an opportunity to stimulate new directives in the way the group's businesses are run and to initiate a dialog with all employees, starting with governance.

Dialog bodies with employee representatives

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 twice 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.

In addition, in accordance with the law, each French entity has a Social and Economic Committee that meets three times a year. Bonduelle has also set up a health, safety and working conditions commission at all its sites, even at sites with a smaller workforce than the legal threshold for the application of the law. Delegation hours have been allocated to each member of the health, safety and working conditions commission. The health, safety and working conditions commission meets quarterly for ordinary meetings and extraordinary meetings may also be organized on an *ad hoc* basis.

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.

Some countries in which Bonduelle operates do not have a social dialog system governed by law as in France. Dialog then takes place either through work councils, *i.e.* bodies bringing together all employee representatives to discuss employee points of view and interests.

S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns

Remediation of any material negative impact that may affect employees consists first of all in complying with the law where the incident occurred. Safety weeks and meetings dedicated to health and safety matters can also be a way to understand the causes of the incident, with a view to bringing corrective and preventive measures in addition to those already existing. The monitoring indicators related to accident data presented in section 2.3.1.3 are a means of monitoring the effectiveness of these remedial measures.

In addition to managerial support or calling on HR teams, employees can also report information through Bonduelle's whistleblowing system (see Section 2.6.5). Posters with a QR code leading to the whistleblowing platform are available on the group's sites, helping to increase awareness of this system. A video to raise awareness of business ethics and a dedicated page on the group's intranet site are also available. This system is accessible to employees and to all group stakeholders.

Furthermore, for historical and cultural reasons, the Bonduelle Americas region also has a specific telephone whistleblowing platform.

S1-4 — Actions related to Bonduelle's own workforce

As an introduction to this section on ESRS S1 actions, the group specifies that for this first sustainability report, information relating to the resources allocated to the actions deployed is not published. Data will be available within a reasonable timeframe in view of the resources to be mobilized, and in line with changes in regulations.

Health and safety actions

A shared culture of 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. 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 target of 0 accidents with lost time. 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. Each site has trained a large number of employees, enabling compliance with the principle of the Dupont de Nemours method to reach the threshold of 1.5 observations per 1,000 hours worked. 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 (GELT), in partnership with the Global Safety Leadership Council (GSLC), therefore continues to identify and introduce measures to promote workplace health and safety. Among these measures, the sites offer in particular:

- various health check-up proposals (eyesight, various screenings, vaccinations), in partnership with occupational medicine;
- an occupational health newsletter;
- ergonomic support at workstations;
- easier access to sports and well-being practices.

The seven pillars of health and safety were rolled out in 2023-2024 at the level of top Managers and on the occasion of the annual Safety conference:

- 1 Safety comes first;
- 2 Safety training;
- 3 Safety as a leadership value;
- 4 Measuring safety participation;
- 5 Safety rituals;
- 6 Formalized safety process;
- 7 Safety recognition.

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.

To continue to make health and safety a shared culture, a global day is organized at group level, as well as two highlights:

- an annual conference for all Managers;
- a Safety Week where various joint or specific activities are offered to all employees.

Providing a healthy work environment

Because a safe working environment also requires a healthy atmosphere, where everyone feels respected, particular attention is paid to making employees aware of the risks of harassment at work. With this in mind, Bonduelle has set up the QLV 2023-2027 agreement in France, for example, including a section dedicated to the prevention and treatment of harassment. In practical terms, this means:

- a zero-tolerance policy towards sexist behavior and harassment;
- the rollout of preventive actions, such as awareness-raising campaigns, in particular during Safety Week;
- the training of on-site harassment officers to support employees within a dedicated unit; and
- implementation of a procedure for processing any reported incidents.

Actions relating to quality of life and working conditions

Caring for everyone's mental health and psychological well-being

Aware of the impact of work on mental health, Bonduelle implements several specific actions to prevent psychosocial risks and improve well-being at work among employees.

First of all, every year, an assessment relating to stress and mental health is conducted among employees. The group also organizes stress management workshops and mental health awareness workshops for HR specialists.

Training in detecting signs of psychological distress has also been conducted for managers.

Moreover, during Safety Week, which is held every year at group level, several mental health awareness sessions are offered.

Bonduelle also makes psychologists available to employees, either on site or through brokers and/or insurers. On the Villeneuve d'Ascq site, a listening service is also accessible via the TEALE platform. This complements a team of mental health and well-being officers, trained in detecting signs of psychological distress.

At the Irwindale site in the United States, a support line, the Employee Assistance Program, provides support to help employees deal with any personal issues, whether mental or physical health, family problems, or financial problems, etc.

In addition to the measures described above, Bonduelle provides its employees and external stakeholders with a whistleblowing platform. This is described in Section 2.6.5.

Improving the working environment and promoting work-life balance

Bonduelle is committed to providing an ergonomic, safe and pleasant working environment for all its employees. This starts with the layout of workspaces, integrating ergonomic furniture in particular, to promote comfort for each person. Relaxation and dining areas are also set up to encourage conviviality on each site.

To facilitate the work-life balance, Bonduelle also strives to offer employees the means to organize their daily lives more flexibly. This includes a remote working policy, as well as flexible hours. Certain target populations may also benefit from adapted working hours, such as senior part-time work deployed at sites in France. This 80% part-time work allows employees to benefit from 90% of their compensation, thus promoting their balance, without suffering a significant drop in income.

Developing employee engagement

Bonduelle is also convinced of the fact that in order to be engaged, employees must feel fully involved in the group's projects. This is why communications related to strategy and business news are shared at local and group level. In addition to sending information through internal tools, these may include dedicated meetings for support services and dedicated time for plant teams. In particular, operators have dedicated information sessions, and life in the plants is punctuated throughout the year by events such as the launch of the agricultural campaign, Solidarity Day, Safety days, etc. or the sharing of quarterly results.

Actions relating to compensation and employee benefits

Offering quality employee benefit schemes

Bonduelle pays particular attention to consolidating its social protection systems: all subsidiaries and countries in which the group is present are committed to coordinating and developing employee protection systems for all permanent employees. Thus, all permanent employees are covered by death insurance for up to one year's wages.

Each country defines its ambition according to the group's global framework, local regulations and market practices. Countries are also encouraged to take continuous action to prevent the most significant risks related to the health of the group's employees. This requires first and foremost maintaining good coverage of health expenses, while maintaining a sustainable balance for insurance schemes.

Lastly, local initiatives have also been put in place, making it possible to offer facilitating solutions for managing employees' personal and family budgets: social assistance service available on site or by telephone, training in Personal Budget Management, introduction to flexible forms of compensation when local regulations allow it, help for parenthood, etc.

2.3.1.3 Metrics and targets

SI-5 — Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The definition of the targets below is based on the group's commitments, policies and strategic orientations in terms of health and safety, social coverage and the well-being of the group's employees. This scoping work was carried out in conjunction with the internal bodies concerned, enabling the emergence of a set of priority targets related to the group's material challenges.

Employees were not directly involved in defining targets. However, they are involved in the implementation and monitoring of objectives, particularly in terms of health and safety.

Targets and indicators related to the health and safety policy

Challenge: Health and safety - **RISK**

0

Frequency of work-related accidents with lost time (FR0) each year

- **Link to the challenge:**
This rate, which measures the number of accidents resulting in lost time, reflects our commitment to minimizing occupational risks and ensuring safe working conditions at all our sites. By targeting a reduction in this rate, we are strengthening our prevention measures (training, audits, protective equipment), improving our safety processes (risk analyses, emergency protocols) and promoting a culture of collective vigilance.
- **Methodology:**
The definition of work-related accidents is aligned with local regulations
- **Scope:**
The entire Group (employees, temporary workers and on-site service providers)
- **Stakeholder consultation:**
Presentation of the results to elected representatives of the health, safety and working conditions commission every quarter, locally, and every year at group level

0

Frequency of work-related accidents without lost time (FR1) each year

- **Link to the challenge:**
The objective of reducing the Frequency of work-related accidents without lost time (FR1) is fully in line with our commitment to health and safety at work, by targeting even minor incidents which, although not resulting in lost time, reveal latent risks in our processes. This rate measures accidents requiring medical attention but allowing an immediate return to work, and its reduction demonstrates our commitment to eliminating hazards at source before they become more serious. By acting on TFI, we are strengthening our prevention culture (awareness-raising, reporting of near-misses, continuous improvement of workstations) and optimizing our safety protocols (ergonomics, equipment, procedures).
- **Methodology:**
An accident is considered to be without lost time if the medical consultation is outside the site, and if it does not require time off work
- **Scope:**
BE (long life activity only) and BEEM
- **Stakeholder consultation:**
Presentation of the results to elected representatives of the health, safety and working conditions commission every quarter, locally, and every year at group level

	2023-24	2024-25	
		Full scope	Continued operations
Frequency of work-related accidents with lost time	6.6	7.4	6.9
Frequency of work-related accidents without lost time	Not available	11.5	Not available

Challenge: Employee well-being - **OPPORTUNITY**

75%

of employees say they are satisfied with the work-life balance by 2028

— **Link to the challenge:**

The implementation of flexible working hours and teleworking systems enables Bonduelle to benefit from better employee retention, reduced absenteeism and an overall improvement in productivity through proactive action in favor of the well-being of its employees.

— **Methodology:**

Setting up of an annual "Climate" survey

— **Scope:**

The entire group with local adaptations according to the legal framework

— **Stakeholder consultation:**

Human Resources Departments across the group

75%

employee engagement rate exceeded in 2028

— **Link to the challenge:**

By developing a managerial culture based on listening, recognition and accountability, Bonduelle benefits from better employee retention, reduced absenteeism and overall improvement in productivity through proactive action in favor of the well-being of its employees.

— **Methodology:**

Setting up of an annual "Climate" survey

— **Scope:**

The entire Group

— **Stakeholder consultation:**

Human Resources Departments across the group

75%

of employees are satisfied with the quality of communication in the Company each year

— **Link to the challenge:**

By strengthening internal communication on the group's strategy to promote transparency and employee engagement, Bonduelle benefits from better employee retention, reduced absenteeism and overall improvement in productivity through proactive action in favor of the well-being of its employees.

— **Methodology:**

Setting up of an annual "Climate" survey

— **Scope:**

The entire Group

— **Stakeholder consultation:**

Human Resources Departments across the group

Challenge: Employee well-being - **OPPORTUNITY**

100%

of sites have set up systems to monitor and support employees' mental health and work-related pressures by 2028

— Link to the challenge:

By preventing psychosocial risks and improving well-being at work, Bonduelle benefits from better employee retention, reduced absenteeism and overall improvement in productivity through proactive action in favor of the well-being of its employees.

— Methodology:

Establishment of an annual Safety Week, rollout of the employee satisfaction survey (Climate) to measure well-being at work, and provision of an external whistleblowing platform accessible to all

— Scope:

The entire Group

— Stakeholder consultation:

Human Resources Departments across the group

+70%

of employees feel that they are satisfied with the material working conditions (workspace, equipment, rest and food areas, etc.) each year

— Link to the challenge:

By offering an ergonomic, safe and pleasant working environment, Bonduelle benefits from better employee retention, reduced absenteeism and overall improvement in productivity through proactive action in favor of the well-being of its employees.

— Methodology:

Provision of appropriate relaxation and food areas, adaptation of workstations and installation of ergonomic furniture, rollout of the employee satisfaction survey (Climate) to measure well-being at work

— Scope:

The entire Group

— Stakeholder consultation:

Human Resources Departments across the group

	2023-24	2024-25 Full scope	2024-25 Continued operations
% of employees saying they are satisfied with the work-life balance.	66%	Not available	68%
Employee engagement rate	70%	Not available	71%
% of employees saying they are satisfied with the quality of communication in the Company	52%	Not available	50%
% of sites having set up systems to monitor and support employees' mental health and work-related pressures	Not available	Not available	Not available
% of employees feeling that they are satisfied with the material working conditions	63%	Not available	65%

The Climate survey carried out on 2024-25 was launched at all group sites, with the exception of plants sold during the fiscal year or in the process of being sold.

Targets and indicators related to the compensation and employee benefits policy

Challenge: Social protection – **positive impact**

100%

of our countries/subsidiaries provide and develop social protection systems for all our permanent employees each year

— **Link to the challenge:**

Improving our systems on the basis of a minimum group base while securing the economic balance helps to provide balanced protection to all our employees.

— **Methodology:**

All permanent employees are covered by welfare insurance covering them for up to one year's wages.

Each country is encouraged to take ongoing actions to prevent the greatest health risks, maintain good coverage for health expenses (while maintaining a sustainable balance for insurance schemes).

— **Scope:**

The entire Group

— **Stakeholder consultation:**

Human Resources Departments across the group

	2024-25 Full scope	2024-25 Continued operations
% of our countries/subsidiaries providing and developing social protection systems for all our permanent employees	100%	100%

S1-6 – Characteristics of the undertaking's employees

The characteristics of the undertaking's employees are given in full-time equivalents (FTEs). French interns are excluded from S1-6, as they are considered non-employees due to the nature of their contracts.

Reminder of FTE calculation = Number of days of contractual presence over the period / Number of days over the period * activity rate

- Example 1: An employee is present full-time for the entire period (365 days / 365 days) x 100% = 1 FTE.
- Example 2: An employee is present from December 3 to December 24 at 80% (22 days / 365 days) x 80% = 0.048 FTE.

FTE	2024-25 Full scope	2024-25 Continued operations
TOTAL EMPLOYEES	9,524	9,004
Men	5,438	5,184
Women	4,086	3,820
Other	NA	NA
Not stated	NA	NA

FTE	2024-25 Full scope	2024-25 Continued operations
TOTAL EMPLOYEES	9,524	9,004
Germany	268	74
Austria	3	3
Belgium	18	18
Brazil	201	201
Denmark	8	8
Spain	122	122
France	4,123	3,797
Hungary	779	779
Italy	136	136
Kazakhstan	21	21
Netherlands	58	58
Poland	397	397
Portugal	188	188
Romania	24	24
Russia	812	812
Czech Republic	23	23
Ukraine	3	3
USA	2,340	2,340

	2024-25 Full scope						2024-25 Continued operations					
	Total	BA	Champiland	BE	BEEM	BSA	Total	BA	Champiland	BE	BEEM	BSA
Permanent / Temporary												
Number of permanent employees	8,115	2,340	98	4,701	779	197	7,625	2,340	98	4,211	779	197
Number of temporary employees	1,409	1	10	1,118	255	26	1,380	1	10	1,088	255	26
Hours not guaranteed												
Number of non-guaranteed hours employees		NA	NA	NA	NA	NA		NA	NA	NA	NA	NA
Working time												
Number of full-time employees	9,195	2,340	106	5,534	1,031	185	8,727	2,340	106	5,065	1,031	185
Number of part-time employees	328	0	2	285	3	39	277	0	2	234	3	39

	2024-25 Full scope	2024-25 Continued operations
Percentage staff turnover - permanent contracts	24.2%	21.2%

	2024-25 Full scope	2024-25 Continued operations
Number of employees who left the Company	1,961	1,615

S1-7 — Characteristics of non-employee workers in the undertaking's own workforce

	2024-25 Full scope	2024-25 Continued operations
Non-employee workers in the undertaking's own workforce: people who have entered into a service contract with the undertaking ("self-employed workers")	Not available	Not available
Non-employee workers in the undertaking's own workforce: temporary workers	773	681

The workforce is expressed in full-time equivalents over the year, calculated according to the contractual presence time over the year and the activity rate. For the non-employees in France and the USA, FTEs are calculated by comparing the hours worked with annual reference hours.

S1-11 — Social protection

Particularly aware of the potential impact of life accidents on employees and their families, the Company wanted to standardize its welfare guarantees to cover the risk of death and disability in all countries with a common level of coverage. This includes loss of income due to one of the following major life events: illness, unemployment when a worker is in the service of the undertaking, workplace accident and acquired disability, parental leave and retirement.

S1-14 – Health and safety metrics

	2024-25 Full scope			2024-25 Continued operations		
	Employees	Non-employees	Other workers working on the undertaking's sites	Employees	Non-employees	Other workers working on the undertaking's sites
Members of its workforce covered by its health and safety management system (%) - Europe scope	100%	100%	NA	100%	100%	NA
Deaths due to work-related injury or ill health	0	0	NA	0	0	NA
Recordable workplace accidents (with lost time)	114	15	NA	102	9	NA
Frequency of workplace accidents (with lost time)	7.1	10.7	NA	6.6	7.3	NA
Recordable work-related ill health	NA	NA	NA	NA	NA	NA
Days lost due to workplace accidents or death due to workplace accidents, work-related health problems, and death due to health problems	8,633	285	NA	7,094	255	NA

The non-employee category includes temporary workers, without interns.

S1-16 – Remuneration metrics (pay gap and total remuneration)

The ratio of the compensation of the highest-paid employee to the median compensation of employees in the group is 45.4.

Methodology:

- the calculation of the indicator includes the basic annual wage as well as the bonus based on targets achieved at 100%;
- excluded from the calculation are countries with fewer than 50 employees (Austria, Belgium, Denmark, Spain, Kazakhstan, Romania, Ukraine);
- partially represented are: the United States (1/8 of the workforce represented), Russia (2/3 represented), Brazil (1/3 represented) due to data availability;
- in accordance with the ESRS, the highest-paid person is excluded from the calculation.

S1-17 – Incidents, complaints and severe human rights impacts

	2024-25 Full scope
Reported incidents of discrimination	0
Complaints filed through channels allowing the undertaking's employees to raise their concerns (excluding incidents of discrimination)	9
Number of complaints lodged with the National Contact Points for OECD Multinational Enterprises	0
Total fines, penalties and compensation for damages resulting from incidents of discrimination (including harassment) and complaints	0

2.3.2 ESRS S2. Value chain workers

KEY INFORMATION

Material matters

- **Sharing value with growers**
Positive impact
- **Forced labor / Child labor**
Negative impact

Policies

- **"Committed to Bonduelle"** agricultural policy
- Policy on **respect for workers' rights**

Actions

- COVALO project in the Hauts-de-France region, supported by "Pour une Agriculture Du Vivant, PADV", to develop training, innovative measurement tools and design an incentivizing remuneration system that recognizes best practices implemented by growers.
- Deploy a common **supplier and partner assessment** procedure
- **Carry out physical audits** on suppliers and partners
- **Include a contractual clause** dedicated to business ethics

PERFORMANCE INDICATORS

Scope of continued operations¹

2024-2025 results

96.7%

of producers having signed the Bonduelle agronomic charter

Target → 80% by 2030

84.2%

of suppliers active in ERP have a compliance rating assigned

Target → 100% by 2026

85.4%

of growers' contracts renewed

Target → 90% each year

80.7%

of suppliers assessed as high risk are the subject of in-depth research

Target → 100% by 2027

Other indicators

2,191

Producers and suppliers

212

Agricultural employees

112

Field technician

¹ Except for the agricultural policy indicator and the policy on respect of workers' rights, calculated on the full scope.

2.3.2.1 Strategy

Disclosure requirement related to ESRS 2 SBM-2 - Interests and views of stakeholders

Workers in the value chain are at the heart of Bonduelle's strategy and business model. In order to take into account the interests of its stakeholders, Bonduelle implements an adapted dialog policy, based on regular discussions with its key partners, the nature and frequency of which vary according to the type of supplier and the challenges identified.

Externally, the group has constructive and cooperative relationships with its main commercial and social partners. The communication methods are described in Section 2.1.3.

Disclosure requirement related to ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model

The material impacts defined below are directly linked to Bonduelle's business model and shape its strategy to constantly improve its relations with its stakeholders, mainly upstream of its value chain. Bonduelle also ensures that it maintains long-term relationships with its stakeholders downstream of its value chain, it being specified that no material IROs have been identified to date for these stakeholders. This section therefore focuses on stakeholders upstream of the value chain.

The workers in the value chain likely to be affected by these impacts are the stakeholders, suppliers – including growers – from whom Bonduelle obtains its supplies, particularly in terms of raw materials.

The negative impact related to forced labor and child labor mainly concerns workers of suppliers identified as at risk based on an internal assessment. This assessment is based on indices that aggregate various socio-economic and regulatory indicators, such as the ESG index.

The positive impact of sharing value with growers results mainly from ongoing dialog with them, making it possible to gather information on their needs and expectations. In addition, the contractual methods defined facilitate the economic sustainability of growers, while allowing them to benefit from support in changing their practices.

During the materiality analysis, and based on an internal assessment, the groups of workers most at risk in the upstream value chain (in this case, workers in upstream agriculture) were identified as those potentially affected by child labor and/or forced labor, in particular in certain geographic zones identified as at risk, notably by international indices and/or international associations and organizations (e.g. China, Kenya, Russia, Brazil) on these aspects. This issue is the subject of particular attention as part of the risk assessments and vigilance systems put in place by the group.

The negative impacts associated with these risks may have significant consequences for Bonduelle, particularly in terms of reputation, and expose the group to civil and financial sanctions, especially in the context of its duty of vigilance obligations.

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Policies of the B! Pact
Sharing value with growers	+	Bonduelle ensures the fair sharing of value by establishing long-term partnerships with growers and suppliers, offering fair remuneration, supporting sustainable practices and renewing contracts where possible. The group is also strengthening its relationships with growers and suppliers through the fair sharing of value and continued support, as well as transparent pricing and technical assistance to support transition.	AM		People — "Committed to Bonduelle" agricultural policy
Forced labor/ Child labor	—	Bonduelle is opposed to child labor and forced labor, however there is a risk that these could happen among some workers in the value chain due to illegal practices, in countries with weaker regulations, or where agricultural child labor within families may not be not illegal, even though it still interferes with their education. For reference, this risk has been treated together with forced labor, as these are two practices that Bonduelle opposes and does not tolerate, but which can occur in the value chain.	AM		People — Policy on respect for workers' rights



Positive impact
Negative impact

Risk
Opportunity



Position in the value chain
(Upstream agriculture/Own operations/Downstream)

Time horizon
(Short/Medium/Long)

2.3.2.2 Impact, risk and opportunity management

S2-1 — Policies related to value chain workers

The challenges surrounding value chain workers are addressed through two policies:

- "Committed to Bonduelle" agricultural policy,
- policy on respect for workers' rights.

"Committed to Bonduelle" agricultural policy

Policy targets

With the number of growers declining, the importance of food security and the need to transform agri-food production models, Bonduelle believes it is essential to build sustainable relationships that promote environmentally friendly farming practices while ensuring the economic stability of farms.

For Bonduelle, the fair sharing of value in long-term partnerships with its growers and suppliers contributes to its mission to take positive action on its environment and stakeholders.

In order to achieve this vision, the "Committed to Bonduelle" policy defines commitments to maintain and promote proximity to the agricultural world and guarantee the economic sustainability of its partner producers through long-term contracts. Fair sharing of value also involves training growers in sustainable practices thanks to the expertise and technical support of our teams.

Proximity is assessed through the group's organization in the regions: the plants are mainly located at the heart of the production zones and help maintain a local economic and social fabric.

Policy scope

This group policy is designed to be shared by the vast majority of farming partners around the world, in order to promote agricultural professions widely and ensure their sustainability.

Person/department responsible for implementation of the policy

The implementation of the group's "Committed to Bonduelle" policy is placed under the direction of the central agronomy team, which ensures strategic management and operational monitoring on a global scale. The Director of the Agronomy Department exercises supervision to ensure the alignment of local initiatives with the orientations and fundamental principles defined at group level. This centralized approach aims to ensure overall consistency and the uniform application of best agronomic practices within the various entities.

In parallel with this overall coordination, each production basin is actively integrated into the policy's rollout process. This local involvement recognizes the specificity of agri-environmental contexts and the need to adapt practices to the realities of each region.

Within each basin, the agronomy service and field technicians promote discussions and knowledge transfers and provide technical support to growers throughout the campaign.

Policy oversight procedure

In order to ensure the monitoring of objectives, to anticipate and manage impacts, risks and opportunities, the Company relies on various monitoring mechanisms, including:

- follow-up meetings organized regularly in the various regions to assess the progress of projects;
- visits by agronomy technicians, including regular inspections of plots by Bonduelle teams in the field.

Reference frameworks to which the policy relates

The Bonduelle Group's agricultural policy has been defined by following in particular the principles and objectives of the following standards:

- the Common Agricultural Policy (CAP) is one of the European Union's main instruments to support sustainable agriculture. The CAP has evolved to include measures that promote environmental, economic and social sustainability;
- the Sustainable Development Goals (SDGs): although global, the UN SDGs are integrated into European policies, including those relating to agriculture and rural development.

Inclusion of stakeholders in policy development

The "Committed to Bonduelle" policy was developed thanks to the collaboration of various external and internal stakeholders. The agronomic services, drawing on their expertise in the production areas, have consolidated its directives. A group of test producers shared and adjusted the main commitments, leading to its finalization in a spirit of mutual commitment. The "Group Agro" Department coordinated and finalized this policy.

Policy communication

Bonduelle's agricultural policy is accessible to interested stakeholders via several communication and distribution channels:

- Bonduelle's shared drive and intranet;
- Bonduelle's official website: this external distribution makes it possible to communicate the Company's commitments and orientations in agricultural matters to all of the group's stakeholders.

Each Bonduelle farming partner who has signed the commitment charter receives and keeps a signed version of the agronomy policy. This makes it possible to formalize adherence to the principles and commitments defined in the document and to establish a clear and contractual framework for collaboration between Bonduelle and its agricultural partners.

These various distribution methods ensure widespread communication of Bonduelle's policy to its various stakeholders, reflecting the importance of this policy for the Company and its commitment to sustainable and responsible agriculture.

Policy on respect for workers' rights

Policy targets

In order to address the potential negative impact related to forced labor and child labor, and more broadly to guarantee respect for the fundamental rights of workers in its value chain, Bonduelle has defined a dedicated policy. The aim of this is to formalize the group's commitments as well as the actions put in place to prevent, mitigate and remediate the negative impacts of non-compliant labor practices, particularly with regard to forced labor and child labor, in accordance with the principles defined by Bonduelle, international and local laws. It also aims to seize opportunities to promote ethical, fair and sustainable working conditions. This policy is based on six priority objectives:

- 1 legal compliance and business ethics: ensuring compliance with all local and international laws and regulations relating to forced labor and child labor, and promoting ethical practices;
- 2 total elimination of child labor in the value chain: ensuring that no child is employed in Bonduelle's value chain, in accordance with international conventions and local laws;
- 3 prevention of forced labor in the value chain: ensuring that all forms of forced labor, including compulsory labor, debt bondage and human trafficking, are strictly prohibited within the Bonduelle value chain;
- 4 respect for workers' rights: promoting and protecting workers' fundamental rights to fair working conditions and freedom of association in the value chain;
- 5 transparency and accountability: establishing transparency mechanisms to report on the Company's efforts to eliminate forced labor and child labor, and ensure accountability at all levels of the organization;
- 6 continuous improvement: engaging in a process of continuous improvement to strengthen Bonduelle's policies and practices on forced and child labor.

Policy scope

The policy on respect for workers' rights applies to the entire Bonduelle Group, including its direct and indirect subsidiaries within the meaning of Article L. 233-3 of the French Commercial Code. It commits all employees to respecting the principles and objectives defined. Stakeholders in this policy are suppliers, service providers and, more generally, any private or public person having a business relationship with Bonduelle.

Person/department responsible for implementation of the policy

Responsibility for implementing the policy lies with the group's corporate legal and compliance team. The latter ensures its effective rollout and proper application in all countries, with the support of local Chief Finance Officers. Each team involved actively participates in the implementation and compliance with this policy, especially the employees involved in the creation or modification of suppliers.

Teams in charge of creating or modifying suppliers must ensure that a specific note is completed in the supplier's creation sheet and, if necessary, inform the corporate legal and compliance team so that they can perform the appropriate checks.

Policy oversight procedure

To monitor the objectives defined in its policy on respect for workers' rights and, more broadly, to ensure respect for human rights, Bonduelle has set up several monitoring systems, including:

- a systematic refusal to create the Stakeholder in the event of non-assessment. In this case, the team responsible for creating suppliers refuses said creation and asks the person who initiated the request to carry out the assessment;
- an annual review of the results of the assessment of stakeholders and changes in risks by the corporate legal and compliance team, in conjunction with the Purchasing Departments and the reference unit;
- internal audits carried out to ensure compliance with the policy by the internal audit and risk management team;
- a whistleblowing system communicated and accessible to all employees and stakeholders (see Part 2.6.5);
- physical audits at the premises of stakeholders identified as most at risk.

Reference framework(s) to which the policy relates

The policy was defined following in particular the principles and objectives of the following standards:

- Article 17 of Law No. 2016-1691 of December 9, 2016 on transparency, anti-corruption and the modernization of economic life (known as the "Sapin II Law") and the French Anti-Corruption Agency's recommendations;
- Law No. 2017-399 of March 27, 2017 on the duty of vigilance;
- Fundamental Convention No. 29 on forced labor;
- Fundamental Convention No. 138 on minimum age for work;
- Fundamental Convention No. 105 on the abolition of forced labor;
- Fundamental Convention No. 182 on the worst forms of child labor.
- Global peace index;
- ESG index;
- Kids Rights Index.

Inclusion of stakeholders in policy development

Bonduelle wants its business relations to be based on principles of loyalty, fairness, impartiality and vigilance, including compliance with international standards, particularly on forced labor and child labor.

To do this, a procedure has been put in place, involving in particular the Legal Department, the Compliance division, the Internal Audit and Risk Management Department and the CSR Department, and inspired by recommendations from authorities such as the French Anti-Corruption Agency.

External stakeholders were not involved in the development of the policy.

Policy communication

External stakeholders are aware of the objectives of Bonduelle's business ethics policy and principles through:

- the group's ethics charter, which is accessible to all *via* the www.bonduelle.com website;
- standard contractual clauses that set out the behavior to be prohibited in terms of business ethics, including child labor and forced labor. In the event of non-compliance with the clause, Bonduelle reserves the right to terminate the contractual relationship with the Stakeholder;
- the duty of care, included in Bonduelle's universal registration document, published annually on the www.bonduelle.com website.

Employees have access to the policy:

- via a shared drive within Bonduelle dedicated to ethics;
- the legal portal available on the intranet;
- regular reminders from the Corporate Legal and Compliance Department, via the intranet and/or targeted communications to the persons concerned.

S2-2 — Processes for engaging with value chain workers about impacts

Processes for engaging with growers

The implementation and success of the "Committed to Bonduelle" agricultural policy are based on discussions and knowledge sharing between field technicians and growers.

These 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.

The dialog resulting from the "Committed to Bonduelle" policy is led by players in the Bonduelle agronomy team:

- Head of the Agronomy Department;
- central agronomy team;
- Local Agronomy Director in each production basin.

Processes for engaging with value chain workers

Bonduelle does not interact directly with workers in the value chain. However, when contracting with its suppliers, matters related to forced labor, child labor, as well as business ethics issues more broadly, are addressed. To this end, the group includes specific contractual clauses relating to business ethics and in particular social conditions, which suppliers undertake to respect. Furthermore, these commitments are formalized via an ethics charter accessible to suppliers. The detailed procedure and the persons responsible for its application are presented in the following section.

S2-3 — Processes to remediate negative impacts and channels for value chain workers to raise concerns

Remediation procedures for other workers in the value chain

In the event of a material negative impact, the remediation procedure may range from the implementation of corrective actions by the supplier, to the suspension of the commercial relationship by Bonduelle. The updated assessment of supplier scores, described below, makes it possible to track the occurrence of the negative impact.

Bonduelle's whistleblowing system presented in Section 2.6.5 is also accessible to all group stakeholders.

S2-4 — Taking action on material impacts on value chain workers

As an introduction to this section on ESRS E2 actions, the group specifies that for this first sustainability report, information relating to the resources allocated to the actions deployed is not published. Data will be available within a reasonable timeframe in view of the resources to be mobilized, and in line with changes in regulations.

Actions relating to sharing value with growers

Bonduelle works on a daily basis to secure its raw material supply contracts, although this is not carried out centrally because contractualization is managed locally at the level of the supply basins in accordance with their practices and legislation.

With a broader objective than contractualization, in 2024 Bonduelle joined the COVALO project in the Hauts-de-France region, supported by "Pour une Agriculture Du Vivant, PADV", *i.e.* to develop training, innovative measurement tools and design an incentivizing remuneration system that recognizes best practices implemented by growers.

Growers are also encouraged to train in regenerative agriculture, either through the Farm Academy, created in collaboration with the training company Icosystème for training modules related to regenerative agriculture, or through equivalent external training.

Actions relating to the respect of workers' rights

The scope of actions relating to the respect of workers' rights covers the entire group, including its subsidiaries and operating entities.

Deploy a common supplier and partner assessment procedure

In line with its policy on the respect of workers' rights, Bonduelle has set up a procedure involving in particular the Legal Department, the Compliance division, the Internal Audit and Risk Management Department and the CSR Department, and inspired by recommendations from authorities such as the French Anti-Corruption Agency.

This procedure is based on an assessment taking into account several criteria, including:

- the supplier's or partner's activity;
- the country of registration of the supplier or partner;
- the country of invoicing of the supplier or partner;
- the currency used in the business relationship;
- the volume of business achieved or estimated with the supplier or partner.

These criteria are themselves weighted by indices, such as the Global Peace Index or the Corruption Perception Index and the ESG index. The ESG index takes into account the following sub-indices:

- environment: this sub-index measures air pollution and the impact on climate change, biodiversity and ecosystem health in each country;
- human rights: this sub-index, directly related to the material negative impact of ESRS S2, is measured according to the ratification status of 18 key conventions, social rights indicators (level of slavery, child labor, education, access to housing, etc.), civil and political rights indicators (freedom of the press, minority rights, etc.) and indicators of collective rights (level of peace, right to self-determination of peoples, etc.);
- personal health and safety: this sub-index is characterized by health indicators (life expectancy, access to drinking water) and safety indicators (occupational safety, social protection).

Depending on the results of the assessment, the business or commercial relationship is considered to be low, moderate or high risk. In the event of a moderate or high risk, additional research is carried out via a tool giving access to various pieces of information, and notably possible acts of forced labor or child labor.

Associated governance makes it possible to decide whether to enter into a relationship and associated action plans to reduce the risk, or whether to prohibit the entering into a relationship with the supplier or partner.

When suppliers or partners are considered to be at high risk, particularly in terms of forced and child labor, on-site audits may be carried out in addition to the assessment.

This procedure is mandatory as soon as a relationship with the supplier or partner is entered into and is included in the supplier creation form. The score is then integrated into the supplier reference base, via the ERP (Enterprise Resource Planning). If the employee wishing to enter into a relationship with a supplier does not carry out this assessment, their request is automatically refused.

The assessment is updated once a year to assess the risk over time. In the event of a change in score, it is integrated into the ERP again and additional research can be carried out.

This group procedure is expected to be rolled out in the Bonduelle Americas region by June 2026.

Carry out physical audits on suppliers and partners

In order to go even further in responding to the material negative impact of ESRS S2 on forced labor and child labor, Bonduelle plans to map the five to 10 suppliers most at risk on these matters in 2026. The result of this mapping will subsequently lead to physical on-site audits from 2028.

Include a contractual clause dedicated to business ethics

Bonduelle wants all its business relationships to be based on a common ethical foundation. The group therefore makes sure it includes a contractual clause in contracts that is dedicated to business ethics.

Incidents of forced labor and child labor

In 2025, no incidents were reported through the whistleblowing channels or other systems.

Verification of the effectiveness of the policy on the respect of workers' rights

Regular reviews and operational controls: the teams in charge of creating/modifying suppliers ensure that each assessment is carried out correctly and that the available information is complete and reliable. Additional research is carried out in the event of doubt or identified signals, making it possible to adjust the perception of supplier risk by the policy manager.

Annual analysis: each year, the person responsible for implementing the policy extracts data to ensure that the assessment has been carried out for the suppliers. This step is carried out in collaboration with the purchasing teams and the ERP team. The manager then checks the evolution of the assessments, taking into account in particular changes in the business relationship. When risks are identified, additional research is conducted, which may go as far as commissioning of surveys with external service providers to confirm or investigate the findings.

Alert detection and processing: the policy makes it possible to identify risk situations or weak signals relating to the respect of workers' rights. These observations are analyzed and may lead to corrective measures, the non-contracting of a supplier or, in the most critical cases, the termination of the commercial relationship.

Spot audits: audits on a sample of suppliers are carried out to verify the consistency and reliability of the assessment process. These audits are also used to identify areas for improvement and to strengthen the policy if necessary.

In this way, the Group not only ensures that actions are implemented, but also that they have the expected effect: identifying risks, dealing with them appropriately and continuously improving the quality of the value chain.

2.3.2.3 Metrics and targets

S2-5 — Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Targets and indicators defined in conjunction with growers

Challenge: Sharing value with growers – positive impact

90%
of growers' contracts renewed every year

- Link to the challenge:**
The contract renewal rate shows the satisfaction of both parties (Producers and Bonduelle) in renewing their partnership and their mutual commitments.
- Scope:**
All producers, all areas, excluding mushrooms because not applicable to this specific activity.

80%
of producers having renewed the signature of the agronomic charter

- Link to the challenge:**
The signing of the Agronomic Charter reflects the mutual desire to engage in the "Committed to Bonduelle" partnership policy over the long term.
- Scope:**
All producers, all areas, excluding mushrooms because not applicable to this specific activity.



	2023-24	2024-25 Full scope
% of producers having signed the Bonduelle agronomic charter	98.3%	96.7%
% of growers' contracts renewed	88.1%	85.4%

Indicators monitored as part of the Committed to Bonduelle policy

Certain indicators relating to the "Committed to Bonduelle" agricultural policy are published, although not imposed by the CSRD, in order to ensure continuity with the group's previous publications, to facilitate the understanding of its targets and to meet the expectations of external contacts.

	2023-24	2024-25 Full scope
Length of the contract between the producer and Bonduelle	11.3	12.7
Number of Field technicians	115	112
Number of Agro employees	225	212
Total number of producers and suppliers under contract with Bonduelle	2,373	2,191
Number of producers	2,087	1,958
Number of suppliers	286	233

Targets and indicators defined in conjunction with other workers in the value chain

To avoid negative impacts on workers in the value chain, and more broadly, in order to continuously improve relations between Bonduelle and its suppliers on criteria of responsibility, the group has defined the following targets:

Challenge: forced labor / child labor – negative impact

100%
of suppliers active in the ERP to have a compliance rating assigned by 2026

— **Link with the IRO:**
Suppliers active in the supplier reference base (ERP) have a compliance rating assigned and allow Bonduelle to have knowledge of its contractual stakeholders.

— **Methodology:**
Supplier assessment taking into account several criteria, namely:

- The Stakeholder's sector of activity;

- The country of registry of the Stakeholder;
- The country of invoicing of the Stakeholder;
- The currency used in the business relationship;
- The volume of business achieved or estimated with the Stakeholder.

— **Scope:**
All of the group's active suppliers, excluding Bonduelle Americas (in the process of being rolled out).

100%
of suppliers assessed as high risk will be subject to in-depth research by 2027

— **Link with the IRO:**
The suppliers identified as high risk at the time of creation and/or the supplier reference framework (ERP) are the subject of in-depth research and enable Bonduelle to decide on the impact of its contractual stakeholders.

— **Methodology:**
In the event of a moderate or high risk, additional research is carried out *via* a tool giving access to various pieces of information, and notably possible

acts of forced labor or child labor carried out by the stakeholder. 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.

— **Scope:**
All of the group's active suppliers, excluding Bonduelle Americas (in the process of being rolled out).

10
suppliers most at risk: physical audit by 2029 (procedure currently being updated)

— **Link with the IRO:**
On-site audits allow us to deepen our knowledge of the supplier in order to determine the action plan associated with this stakeholder.

— **Methodology:**
When Stakeholders are considered to be at high risk,

particularly in terms of forced and child labor, on-site audits may be carried out in addition to the assessment.

— **Scope:**
All of the group's active suppliers.

	2023-24	2024-25 Full scope
% of active suppliers in the ERP with a compliance rating assigned	49.2%	84.2%
% of suppliers assessed as high risk are the subject of in-depth research	79.7%	80.7%

2.3.3 ESRS S3. Affected communities

KEY INFORMATION

Material matters

- **Water and sanitation**
negative impact

Actions

- **Local management of water accessibility** in accordance with regulations in force with the administration and local authorities.

PERFORMANCE INDICATORS

Scope of continued operations

2024-2025 results

5

Contacts or complaints to local authorities related to wastewater discharges

Target → 0 by 2035

2.3.3.1 Strategy

Disclosure requirement related to ESRS 2 SBM-2 - Interests and views of stakeholders

Around its production sites, Bonduelle wishes to maintain regular dialog with affected communities, whose interests contribute to the transformation of the group's model. The communication methods are described in Section 2.1.3.

Disclosure requirement related to ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model

Water consumption at Bonduelle's sites, which is necessary for the various production processes, impacts local water resources, and could even lead to conflicts with local communities over priority access. Moreover, inadequate management of hazardous substances such as pesticides and fertilizers could also contaminate water supplies, further compromising access to healthy and quality water and food at the local level.

The impacts, risks and opportunities for affected communities are detailed in the table below:

Sub-topic	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Policies of the B! Pact
Water and sanitation	—	The cultivation of large agricultural farms in Bonduelle's value chain and its manufacturing processes could impact local water resources, by prioritizing agri-food production, reducing the availability of water to local communities. Inadequate management of pollutants (agricultural inputs and factory discharges) could also contaminate water supplies, further compromising access to drinking water at the local level.	AM OP		No dedicated policy



Positive impact
Negative impact
Risk
Opportunity



Position in the value chain
(Upstream agriculture/Own operations/Downstream)
Time horizon
(Short/Medium/Long)

2.3.3.2 Impact, risk and opportunity management

S3-1 – Policies related to affected communities

Bonduelle monitors the negative impact related to water consumption and quality, in particular through the EMS policy presented in Section 2.2.3.1, ensuring compliance with local regulations. However, the group has not defined a specific policy regarding the affected communities.

As the negative impact associated with water depends on local specificities, it is mainly dealt with by the regions and countries.

S3-2 — Processes for engaging with affected communities about impacts

Bonduelle maintains a local dialog about the distribution of water resources in an *ad hoc* manner. This is a multi-stakeholder dialog between water agencies and industry, which consists of prioritizing water uses, particularly during periods of drought.

The group's production facilities are autonomous and responsible in its dialog with stakeholders. They are in direct discussion with the local supervisory authorities. The group can provide support if needed.

Thus, the French sites have provided the DREAL (Regional Directorate for the Environment, Planning and Housing) with their action plans in the event of drought, and they also participate in local information committees. Monthly committees bringing together the French sites are organized to exchange best practices and feedback.

S3-3 — Processes to remediate negative impacts and channels for affected communities to raise concerns

The multi-stakeholder dialog mentioned in the section dedicated to dialog is a first lever for managing the negative impact associated with water.

In a crisis situation, a dedicated unit is formed, including the necessary levels of management and authority depending on the type of crisis and the investment need.

In addition, Bonduelle has recently established a common definition of environmental complaint at regional level, as well as a hierarchy of environmental risks and crises, which will be implemented over 2025-2026.

S3-4 — Taking action on material impacts on affected communities

Water accessibility is managed locally with the local administration and authorities. As this matter is strictly regulated, Bonduelle does not define a specific action plan, but complies with authorized withdrawals in compliance with local regulations in force.

2.3.3.3 Metrics and targets

S3-5 — Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Target related to the Environmental Management System

To monitor the rollout of the policy and the effectiveness of the associated actions in connection with the affected communities, the group has set itself the following target:

Challenge: Water and sanitation – negative impact

0
contact with the administration or complaint to local authorities related to wastewater discharges by 2035

— **Link with the IRO:**
Comply with regulatory requirements regarding the Company's activities to ensure the integration and acceptance of our plants' activities, particularly with regard to water consumption and treated water discharges for the populations living near our plants.

— **Scope:**
The group's entire agro-industrial activity

— **Stakeholder consultation:**

→ GELT

→ CSR Department

→ Agro-industrial Directors

	2024-25 Full scope	2024-25 Continued operations
Contacts or complaints to local authorities related to wastewater discharges	5	5

2.3.4 ESRS S4. Consumers and end-users

KEY INFORMATION

Material matters

- Access to products and services
Positive impact
- Facilitating access to products and services for a diet that is richer in plants
Opportunity
- Proposal of products rich in plants and promotion of flexitarianism for all, favoring a balanced diet
Positive impact + Opportunity
- Health and safety
Negative impact + Risk
- Responsible marketing practices / Access to quality information
Positive impact

Policies

- Food Policy
- Quality and food safety procedures

Actions

- Developing new plant-based ranges
- Optimizing recipes to improve the Nutri-Score
- Eliminating controversial additives
- Facilitating the daily adoption of plant-rich food
- Being more transparent about the origin and nutritional quality of products
- Supporting brands to inspire dietary changes
- Rolling out prevention and monitoring plans on sites
- Quality controls and continuous monitoring of product traceability
- Cultivating a strong food safety culture within teams

PERFORMANCE INDICATORS

Scope of continued operations

2024-2025 results

5

product recalls
Target → 0 each year

98.8%

of products achieving Nutri-Score A or B (2017 algorithm)
Target → 100% by 2025

65.9%

of sites promoting a diet that is richer in plants
Target → 100% by 2026

93.5%

of products free from controversial additives
Target → 100% by 2030

42%

of Bonduelle-branded products displaying the origin of their agricultural raw materials in France
Target → 100% by 2026

More and more consumers are placing importance on a balanced diet, with the least possible impact on the environment. The group therefore integrates these expectations into its strategy and business model, while meeting its mission to inspire the transition to a diet that is richer in plants and contribute to People's well-being and the preservation of the planet.

Bonduelle is therefore committed to food that is more sustainable, accessible to as many people as possible and transparent to its consumers. This involves promoting a flexitarian diet, i.e. one that includes an increase in the consumption of vegetables, legumes and whole grains and a decrease in meat consumption. The Nutri-Score is a tool that helps guide consumers towards choices that are more favorable to a balanced diet. It thus reflects the nutritional quality of the majority of products in the Bonduelle portfolio.

2.3.4.1 Strategy

Disclosure requirement related to ESRS 2 SBM-2 - Interests and views of stakeholders

As essential stakeholders in Bonduelle's food transition, end consumers are regularly consulted by the group. The dialog forums for collecting consumers' interests and points of view are presented in Section 2.3.4.2.

Disclosure requirement related to ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model

The impacts, risks and opportunities (IRO) described below are linked to Bonduelle's strategy and business model and contribute to its adaptation to mitigate negative impacts and risks and maximize positive impacts and opportunities.

All Bonduelle consumers are likely to be affected by these IROs. In terms of nutrition, as accessibility is one of Bonduelle's top priorities, the group wants all consumers to be included. As far as quality is concerned, with food safety being a daily concern, all consumers are also included. The group has therefore not identified a category of consumer

Another essential element in guaranteeing consumers food that preserves their health and safety, Bonduelle has developed a series of commitments and actions around the themes of food safety and the quality of its products. Although these ambitions are not the subject of a policy in their own right, they are the subject of specific action plans monitored at the level of each country and region presented in Section 2.3.4.2.

This chapter thus covers two main pillars:

- nutrition, through Bonduelle's Food policy, which gives rise to actions and targets;
- quality, through a series of commitments and actions, not formalized by a policy, but which reflect the expectations of S4 of the CSRD, based on processes already existing at Bonduelle.

that is more vulnerable or more sensitive than another, but ensures that each consumer can feel listened to, so as to find products that meet their expectations and needs.

The negative impact related to consumer health and safety is related to occasional incidents that may occur on the production line. This impact may lead to legal and reputational risk as described above.

These positive impacts are in line with Bonduelle's ambition to make plant-rich food more widely consumed, by combining a diverse offer and inclusive commercial approaches, to promote a more sustainable and balanced diet. The transparency provided to nutritional information and the origin of products helps to facilitate informed choices by consumers. These positive impacts are driving market opportunities as described above. Depending on the market and region, these opportunities may vary depending on the strategy adopted by Bonduelle: it may be the development of the Bonduelle brand in the United States, for example, or the development of innovations specific to the needs of consumers in a region.

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Policies of the B! Pact
Access to products and services	+	Bonduelle lowers barriers to access to its core products through strategic pricing and inclusive marketing, promoting balanced plant-based eating habits and flexitarianism for all. By keeping basic products at competitive prices, Bonduelle thus guarantees wider access to a balanced diet for various consumer groups.	AV	Short	Food — Food Policy
Facilitating access to products and services for a diet that is richer in plants	O	Bonduelle can gain significant market share and sales by ensuring that its products are available and affordable to a wide range of people within society.	AV	Short	
Proposal of products rich in plants and promotion of flexitarianism for all, favoring a balanced diet	+	Through its product offering, Bonduelle encourages food choices that are more conducive to a balanced diet and more respectful of the environment. The products are designed to be part of a responsible nutritional and environmental approach. To achieve this, Bonduelle has set itself several objectives: to obtain a Nutri-Score of A or B on products, encourage flexitarian diets among consumers and expand the range of pesticide-free products.	AV	Short	Food — Food Policy
	O	Bonduelle could gain significant market share by meeting the growing expectations of consumers for more sustainable and more nutritionally balanced diets.	AV	Short	
Health and safety	-	Bonduelle could have an impact on the health of its customers in the event of product safety or compliance issues, such as contamination by bacteria or hazardous ingredients, which are infrequent but continue to occur in the food industry.	AV	Short	Food — Quality and food safety procedures
	R	Dangerous products can lead to injury or even death of consumers, and therefore legal action, with significant damage to reputation that can be long-lasting. Product recalls can be a significant expense, even if consumers do not suffer significant harm.	OP AV	Short	
Responsible marketing practices Access to quality information	+	Bonduelle is committed to providing transparent and reliable information on the nutritional properties and origin of its products, in order to help consumers make more responsible food choices that promote nutritional balance. This approach can serve as a reference for other companies in the sector.	AV	Short	Food — Food Policy



Positive impact
Negative impact
Risk
Opportunity



Position in the value chain
(Upstream agriculture/Own operations/Downstream)
Time horizon
(Short/Medium/Long)

2.3.4.2 Impact, risk and opportunity management

S4-1 – Policies related to consumers and end-users

The challenges relating to our consumers and end users are addressed through two commitments:

- Food Policy;
- commitments and quality procedures.

Food Policy

Policy targets

The Bonduelle Group's Food policy aims to meet the following objectives for all its end consumers:

- facilitating access to products and services for a diet that is richer in plants:
 - reducing barriers to access to plant-based products through appropriate pricing and inclusive marketing,
 - maintaining basic products at market-competitive prices, allowing wider access to a balanced and sustainable diet,
 - developing promotions with distributors and catering players to make the plant-based offering more accessible to all;
- developing plant-rich products that contribute to a balanced diet and promote flexitarian diets:
 - aiming for products rated A or B on the Nutri-Score,
 - extending the range of products free from controversial additives to meet consumer expectations in terms of naturalness and health,
 - Encouraging a flexitarian diet with more vegetables, legumes and whole grains;
- guaranteeing responsible marketing practices and access to transparent information:
 - ensuring clear and transparent communication on the nutritional composition and origin of products to guide consumers towards informed choices,
 - setting high standards in responsible marketing to promote a food transition that is beneficial for both health and the environment. Bonduelle's responsible marketing policy is based on the Framework for Responsible Food and Beverage Marketing Communications developed by the International Chamber of Commerce (ICC), recognized as part of the group's B Corp labeling,
 - implementing educational actions to raise consumer awareness of the benefits of a diet that is richer in plants (more details in Section 2.3.4.2):
 - internally, with the rollout of awareness-raising tools called "Food Culture",
 - with Bonduelle chefs, through a Greenology training course provided by the Food Service teams,
 - with journalist, financial and institutional stakeholders and interprofessional bodies, with a communication campaign on Preconceived ideas about plant-rich food,

- with the partners of the Louis Bonduelle Foundation, through content designed to spread science developed on the site. And with awareness-raising actions as part of the Foundation's sponsorship with the Vegetable Garden World Cup in schools, competitions aimed at reconnecting with the earth and living things, discovering the world of plants right up to their role on our plates and thus transforming behaviors towards a more balanced and sustainable diet. The Louis Bonduelle Foundation has also developed a food scoring tool to raise awareness among its partners about a diet that is richer in plants: the "popotoscore".

This policy, in addition to addressing the material impacts and risks identified, could contribute to the following financial opportunities:

- increase market share by catering to a wide range of consumers looking for affordable plant-based alternatives;
- capture a growing share of consumers sensitive to nutritional and environmental matters, thus strengthening Bonduelle's position in the market;
- strengthen consumer confidence and establish Bonduelle as a benchmark in terms of transparency and food responsibility.

Policy scope

The Food policy covers the entire group, for branded products.

Person/department responsible for implementation of the policy

The rollout of the policy is led by the Chief Strategy, Brands and Impact Officer. His or her position also includes being in charge of Bonduelle's CSR strategy, a position that ensures the link between the group and consumers on a permanent and continuous basis.

The Food policy is additionally more broadly carried out by the teams concerned by the Food Board, which includes the teams of the CSR Department and the Marketing Departments. This body helps guide the group's vision in terms of food and product themes.

Policy oversight procedure

To ensure the implementation of the policy and that defined objectives are monitored and to prevent, mitigate and remedy impacts, manage risks and seize opportunities, the group has implemented several monitoring and transparency systems, including:

- the annual publication of a CSR report (now the sustainability report) detailing progress and areas for improvement;
- the establishment of an internal steering and governance committee. This Food Board is in charge of monitoring commitments and adapting the policy if necessary.
- Bimonthly meetings are organized to assess progress and adjust actions according to results and market developments. To facilitate informed decisions and to ensure the implementation of Food Culture actions, the teams also benefit from a continuous training system for sustainability and nutrition matters.

These systems enable Bonduelle to rigorously monitor the implementation of this policy of inspiration and access to more plant-based food, while ensuring its effectiveness and positive impact on consumer health and the environment.

Reference frameworks to which the policy relates

This policy was defined following in particular the principles and objectives of the following standards:

Origin and reference framework	Details of the reference frameworks
External and internal scientific recommendations	— Nutri-Score: 2017 algorithm officially updated in France in 2025 — PNNS: National Nutrition and Health Program 2019-2023 in France — DGA: Dietary Guidelines for Americans in the US — EAT-Lancet: summary report of the EAT-Lancet Commission on global food systems — Visa Santé: internal nutritional benchmarks incorporating the new Nutri-Score algorithm and other criteria such as added sugar or processed fatty acids.
United Nations Sustainable Development Goals (SDGs)	— SDG 2: Zero Hunger: by facilitating access to balanced and affordable food. — SDG 3: Good health and well-being: by offering nutritionally balanced products. — SDG 12: Responsible consumption and production: by reducing the environmental impact of production and promoting sustainable practices. — SDG 13: Climate action: by reducing the ecological footprint of products and promoting diets that are richer in plants.

Inclusion of stakeholders in policy development

Several stakeholders were involved in designing the policy, including group and BU marketing and the CSR Department, through consultations and dedicated meetings:

- the Food Board: composed of the Marketing Directors of each region, the CSR Department and the R&D Director, this entity validates the group's strategic orientations in terms of nutrition/health and food awareness. The Food Board approved the group's Food policy;
- regional Marketing Departments: they made it possible to list the concrete actions carried out within the framework of this policy;
- the I&D (and/or quality) ambassadors by region: they meet twice a month to propose to the Food Board the necessary changes to our product recipes (taking into account the challenges for today's consumers: Nutri-Score, ultra-processing, etc.).

Policy communication

Interested internal stakeholders can find the policy on a shared drive within Bonduelle.

Commitments and quality procedures

Quality is a fundamental issue at Bonduelle to protect the health and safety of consumers. Although it is not the subject of a formal policy within the meaning of the CSRD, it is based on several commitments and procedures common to or specific to the group's subsidiaries, and which address several data points of ESRS S4.

It is with this vision in mind that Food Safety managers are appointed at country level or by local business unit to ensure the proper application of these commitments. They participate in guaranteeing the quality of products on an ongoing basis and engage in initiatives to address the major challenge of preserving the health and safety of all consumers. Through the Food Safety Network, these local managers maintain more global coordination at group level on issues ranging from food safety to product quality assurance.

S4-2 – Processes for engaging with consumers and end-users about impacts

Food Policy

To gather the views of consumers and their representatives and to develop its offerings in line with these views, Bonduelle maintains several dialog mechanisms:

- *ad hoc* consumer surveys by region, providing a better understanding of consumer profiles and expectations;
- consumer research during the development of new products;
- a global Where To Play study to categorize the different moments when consumers eat food;
- a study on consumer interest and understanding of the various claims on packaging at global level;
- a two-year longitudinal study with the Flexitarianism Observatory, studying changes in consumer behavior during their food transition, in order to better meet their needs in terms of product offerings;
- ongoing dialog with consumers *via* consumer services enabling the products in the portfolio to be adapted in the event of recurring complaints or requests;
- collaboration with NGOs, industrial partners and authorities to adapt and strengthen commitments in terms of recipes, nutrition/health, etc.;
- collaboration with European organizations to anticipate regulations or deepen understanding of country-specific laws. Among these organizations, with which Bonduelle meets at least once a year, PROFEL has been a privileged contact on Food Safety topics. It is the responsibility of the Quality Manager at country or regional level to maintain dialog with this type of organization;

- active monitoring of issues related to its consumers as well as market trends, both scientific and legal. This monitoring enables it to anticipate future requirements and adapt quickly and efficiently to changes such as the adoption of the Nutri-Score, which was integrated more easily at Bonduelle.

These interactions take place on an *ad hoc* basis, in line with Bonduelle's priorities and those of its stakeholders, as well as with a number of contextual factors, whether regulatory or cyclical.

Ultimately, a new global marketing function responsible for marketing strategy, including stakeholder dialog, will be created. This will consist of getting to know consumers better, through dedicated dialog bodies, so that the innovations proposed meet their needs. It will also ensure that measures to ensure the effectiveness of the dialog are managed.

Commitments and quality procedures

The dialog process results in the provision of a communication channel described below in S4-3. The Quality Managers of each region ensure that these discussions are monitored by their operational teams.

S4-3 — Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Wherever the group operates, consumers and end-users can provide feedback through the following channels:

- Bonduelle's website;
- a dedicated telephone line (customer service);
- a postal address;
- an email address;
- Bonduelle's social networks.

All feedback is continuously monitored by the sales department.

To effectively monitor interactions between Bonduelle and consumers, a CRM tool traces their history and classifies complaints according to their severity, risk and consequences on consumer health.

Each complaint is then subject to Root Cause Analysis (RCA), which aims to identify the causes of the incident. The Quality Manager sends out and monitors a corrective and preventive action plan to ensure that this incident does not happen again. Monthly follow-up of complaints is carried out at country or regional level, including an analysis of causes and recurrences, in order to deploy corrective actions to be integrated into the schedule and annual budget.

In the event of critical incidents, Bonduelle may also carry out a product recall to identify the causes of the accident and also protect consumers. With the agreement of the Finance Department, financial compensation may also be granted to affected consumers. Lastly, in the event that the origin of a health incident is identified at a Bonduelle supplier or partner, the group could go as far as terminating the contract.

S4-4 — Taking action on material impacts on consumers

As an introduction to this section on ESRS S4 actions, the group specifies that for this first sustainability report, information relating to the resources allocated to the actions deployed is not published. Data will be available within a reasonable timeframe in view of the resources to be mobilized, and in line with changes in regulations.

Actions in line with the Food policy

Developing new plant-based ranges

Convinced that the future of food lies through more plant-based products on our plates, Bonduelle is accelerating the development of products adapted to a flexitarian lifestyle. The ambition is twofold: to offer more recipes rich in vegetables, legumes and cereals, and to encourage a more sustainable food transition, accessible to all. A food transition made concrete by several product innovations such as lunch bowls, snack salads, and preparations based on pulses or legumes — all formats designed to combine practicality, pleasure and nutritional benefits.

The R&D, nutrition, CSR, food and innovation teams, as well as the regions, intend to provide in-depth support for changes in consumption patterns, by placing plants at the heart of the plate through the diversity of Bonduelle's offers and the accessibility of its products.

Optimizing recipes to improve the Nutri-Score

Bonduelle actively pursues its commitment to continuous improvement of the nutritional profile of its branded products. This is reflected in particular in the launch of new recipes that meet the criteria of a Nutri-Score of A or B, but also by a systematic approach to updating existing products. This mainly involves reducing salt, sugar and fat contents, while maintaining the taste qualities expected by consumers.

To go further, and always seeking to continuously improve its recipes, the group's Nutrition Department has developed VISA SANTÉ, an internal reference framework that incorporates the nutritional criteria of the Nutri-Score.

Other actions may be defined to be modeled on the new version of the Nutri-Score.

These initiatives, which concern all of the group's branded products, include stakeholders from the Nutrition, Marketing and Quality divisions. They reflect Bonduelle's involvement in promoting better public health through better quality food.

Eliminating controversial additives

This initiative goes well beyond simply complying with the regulations in force, and reflects a deep desire to support the food transition in line with the growing expectations of consumers in terms of naturalness and transparency.

In 2023, the group took a decisive step forward by harmonizing its definition of controversial additives. This revision was based on a threefold baseline:

- the European Regulation on food additives;
- the texts of the CODEX Alimentarius, published by the FAO and the WHO; and
- a complementary scientific bibliography, incorporating both independent expertise and signals derived from consumer expectations.

Based on this analysis, Bonduelle has established an internal classification structured into two categories:

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

This framework is reviewed regularly to remain up to date with scientific and regulatory developments. It is accompanied by an annual roadmap, which guides the gradual reworking of existing recipes, range by range, until 2030.

These stages of classification and analysis required an investment in R&D as well as in I&D in the regions where Bonduelle is present and took into account the involvement of players such as experts in the subject as well as suppliers.

Through this rigorous and structured approach, Bonduelle reaffirms its desire to offer a more balanced and transparent diet that moves steadily closer to society's expectations.

Facilitating the daily adoption of plant-rich food

The accessibility of our products is at the heart of our business model due to the very nature of our products, with canned vegetables being affordable. Bonduelle is committed to making plant-rich food easier to adopt on a daily basis, for as many people as possible. This involves the development of practical formats, ready-to-use products, easy to prepare, and available in a wide variety of points of sale. We are also working to remove the barriers to plant-based consumption by providing consumers with concrete solutions: culinary inspiration adapted to current consumption patterns. By acting on these levers, Bonduelle contributes to making plant-rich food more accessible, whatever the level of financial resources, time, skills or food knowledge of consumers.

Being more transparent about the origin and nutritional quality of products

In keeping with its commitment to a more balanced and transparent diet, Bonduelle places information transparency at the heart of its strategy, particularly through product labeling.

This is why Bonduelle is continuing to voluntarily display the Nutri-Score logo on its packaging. Designed by the French national public health agency (Santé Publique France), this logo informs consumers about the nutritional quality of the product using a five-color scale from green to red, and five letters from A to E. Since its launch in France in 2017, several countries have decided to recommend its use: Belgium, Switzerland, Germany, Spain, the Netherlands and Luxembourg.

The Nutri-Score label is now used on Cassegrain® and Bonduelle® products in around 10 European countries. In countries where the Nutri-Score is not known to the consumer, the Nutri-Score is not displayed on the products, but Bonduelle uses this standard internally and ensures that its products achieve, as far as possible, an A or B score.

At the same time, Bonduelle is committed to increasing transparency on the origin of products, as part of the French Origin'Info initiative. The Origin'Info charter and logo were launched in May 2024, and Bonduelle was one of the first companies to announce their commitment to this

voluntary approach. Origin'Info aims to inform consumers about the origin of the main agricultural raw materials used in the composition of food products. Bonduelle has chosen to share this information through a QR code that links to the online product sheet on [bonduelle.fr](https://www.bonduelle.fr). This method of sharing information allows for regular updates while reducing packaging destruction and associated waste.

Through these actions, Bonduelle affirms its desire to promote responsible marketing, based on trust, nutritional education and respect for consumer expectations.

Training and raising awareness among consumers and employees about the food transition

To provide in-depth support for changes in eating behaviors, Bonduelle is actively committed to promoting flexitarianism and making plant-rich food a source of pleasure, creativity and inspiration. This mission requires a large-scale education and awareness-raising strategy, both externally and internally.

Launched on a European scale, the Veggie Content platform has been offering inspiring content dedicated to the food transition since 2018. Rolled out in each country — under the names Légumiz in France, Veggie Passion in Italy and Gemüse4me in Germany — it highlights all the richness and modernity of vegetables through more than 400 publications. This content, distributed on the group's websites and social networks, is organized around three axes:

- Cook, which offers illustrated recipes, in photos or videos, to make people want to cook vegetables again on a daily basis;
- Cultivate, which deciphers growing methods, sustainable agricultural practices and biodiversity issues;
- Explore, which introduces food trends from here and elsewhere, from flexitarianism to vegetarianism, including local and seasonal consumption. The impact of this content strategy is regularly assessed to measure its relevance and effectiveness.

At the same time, Bonduelle is developing educational tools to raise awareness among all its stakeholders. Internally, presentations for new employees, quizzes, culinary workshops and emblematic recipes are made available to bring this "Food Culture" to life at all Group sites.

The Louis Bonduelle Foundation also plays a major role in sharing this food culture. Content designed to spread science related to plant-rich food and health is offered on its website and through its internal and external newsletters. Its Popotoscore app, developed in partnership with the Institut Pasteur in Lille, helps the general public put together more balanced and sustainable meals. The Foundation also supports large-scale educational initiatives, such as the Vegetable Garden World Cup in schools, in partnership with the Landestini association, in order to reconnect young children with nature and food.

Lastly, Bonduelle also aims to reach catering professionals through the Greenology® program, which has been supporting catering professionals, whether independent, tied, or working in collective catering, in putting plant-rich foods at the heart of their menus since 2019. 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. Two chefs have even co-written "*La Cuisine Végétale de référence*" which lists techniques and recipes for plant-rich cuisine.

Through all these actions, Bonduelle actively contributes to building a food culture that is richer in plants, more informed and desirable, serving a sustainable and inclusive transition.

Supporting brands to inspire dietary changes

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 also participates in the promotion of vegetarian recipes via in-store and online initiatives 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.

Actions related to quality and food safety

Rolling out prevention and monitoring plans on sites

Food safety is a priority for all of the group's sites. Bonduelle has therefore set up a system to identify and control the risks identified, from field to fork. This system is based on the Hazard Analysis Critical Control Point (HACCP) method, whose seven principles apply throughout the food chain:

- conducting a risk analysis;
- determination of critical points for the control of food safety;
- setting of critical threshold(s);
- implementation of a monitoring (or oversight) system to control critical points;
- identification of corrective actions to be taken when monitoring reveals that a critical point is not under control;
- application of verification procedures to confirm that the defined HACCP system is implemented effectively;
- bringing together and storage of all procedures defined for the HACCP approach and all the records/findings made during its application.

This system is reviewed at least once a year or whenever a significant change occurs (equipment, processes, governance).

Bonduelle has also developed a preventive and corrective action plan based on the Root Cause Analysis (RCA) method: this method consists of identifying the causes of an incident in order to deal with them at source and thus prevent this incident from happening again, in particular in the event of a complaint from a consumer.

In addition, the sites implement a monitoring plan that is updated according to the emerging risks identified. Each on-site quality team begins by conducting an annual risk analysis of its products and processes. These may include food safety and compliance risks, including risks of fraud and malicious acts. Once these risks have been assessed, the food safety team takes measures to control them.

Lastly, although not all of the group's sites have specific food safety certifications, all of them are audited regularly to ensure their compliance with the standards in place. When deemed necessary, audits can also be carried out upstream, at the agricultural site level.

Quality controls and continuous monitoring of product traceability

Traceability of all information related to the product, its origin and the transformation processes undergone, is ensured by a code on the packaging. It makes it possible to find the location of the field and the growing conditions, the date of harvest and processing, the conditions of preparation in the plant, and the storage conditions.

To guide consumers in their choices and warn them of possible risks, the group also ensures that the list of ingredients and allergens is indicated on its packaging, in accordance with the local regulations in force.

Cultivating a strong food safety culture within teams

Because food safety is everyone's business, the group also ensures that employees can develop a food safety culture through dedicated training.

This food safety culture is also reflected alongside innovation: to improve its food safety performance, Bonduelle constantly strives to innovate, both in terms of its products and the processes used in its production chain, by setting demanding standards.

Each of these actions is rolled out within each Bonduelle subsidiary and is continuously monitored throughout the year, with no defined schedule. These actions are updated on an *ad hoc* basis, according to the needs identified by the on-site team in charge of food safety issues.

The effectiveness of these actions is measured through regular on-site audits. Prior to their rollout, new practices are also audited before they are introduced, to ensure that they meet the regulations in force and the standards defined by the group in terms of food safety.

2.3.4.3 Metrics and targets

S4-5 — Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Targets and indicators related to the Food policy

To monitor the rollout of the Food policy and the effectiveness of associated actions, Bonduelle has set itself several targets at group level, which directly affect its strategy and its own operations:

Challenge: Proposal of products rich in plants and promotion of flexitarianism for all, favoring a balanced diet - **positive impact & **opportunity****

100%

of sites promoting a diet that is richer in plants by 2026

- **Link with the IRO:**
Encouraging a diet that is richer in plants internally promotes a diet that is richer in plants in our immediate environment.
- **Methodology:**
Definition of "plant-rich advocacy" and development of "Food Culture " tools to be rolled out internally.
- **Scope:**
All group sites with more than 10 FTEs.
- **Stakeholder consultation:**
Internal consultations with our HR by site.

100%

of regions covered by a Food Culture¹ strategy in every region by 2026

- **Link with the IRO:**
Encourage a diet that is richer in plants among our internal and external stakeholders (customers, suppliers, investors, journalists, etc.).
- **Methodology:**
Development of "Food Culture" tools and content to be used externally.
- **Scope:**
All the group's regions.
- **Target value and intermediate milestones:**
Launch of Food Culture tools in 2025.
- **Stakeholder consultation:**
Internal consultations with the Positive Impact, Marketing and Communication Departments by region.

¹ Bonduelle's "Food Culture" aims to raise awareness among its stakeholders, both internal and external, about a diet that is richer in plants. Internally, teams are encouraged to become ambassadors of this green food. Externally, the focus is on raising consumer awareness of flexitarianism and the importance of vegetables in their diets, with the support of relays such as journalists, investors, growers or consumers themselves. Through these initiatives, Bonduelle promotes a more balanced and environmentally friendly food culture, based on increasing plant-rich food in diets and flexitarianism.

100%

of countries promoting plant-rich cuisine in dedicated programs by 2030

- **Link with the IRO:**
Encourage a diet that is richer in plants among our external stakeholders (chefs, etc.).
- **Scope:**
Main group countries in which the branded business represents more than 4 million euros.
- **Stakeholder consultation:**
Internal consultations with the Positive Impact Departments and the Food Service teams by country.

100%

of products free from controversial additives by 2030

- **Link with the IRO:**
Developing plant-rich products that contribute to a balanced diet and promote flexitarian diets.
- **Methodology:**
Regular evaluations, recipe review roadmap, ingredient review, regulatory benchmarking.
- **Scope:**
Global branded product portfolio.
- **Stakeholder consultation:**
Regulatory monitoring and health authorities.

100%

of products achieving Nutri-Score¹ A or B by 2025

- **Link with the IRO:**
 - Developing plant-rich products that contribute to a balanced diet and promote flexitarian diets.
 - Guaranteeing responsible marketing practices and access to transparent information on the nutritional properties of our products.
- **Methodology:**
 - Nutri-Score assessment.
 - Monitoring of reformulations and product innovations.
- **Scope:**
 - All Bonduelle products rated according to the Nutri-Score.
 - Voluntary on-pack display in the seven countries where the Nutri-Score is active.
- **Target value and intermediate milestones**
 - 2025: 100% of products rated A or B (old algorithm).
 - Revaluation of the portfolio to be carried out using the new Nutri-Score algorithm and definition of new targets.
- **Stakeholder consultation:**
Consultation with public health agencies and interprofessional bodies.

¹ 2017 Algorithm.

Challenge: Responsible marketing practices and access to quality information – **positive impact**

100%

of Bonduelle-branded products displaying the origin of their agricultural raw materials in France by end-2026

- **Link with the IRO:**
Guaranteeing responsible marketing practices and access to transparent information. Bonduelle is committed to providing transparent and reliable information on the origin of the main agricultural raw materials used in its products, in order to help consumers make more responsible food choices.
- **Methodology:**
Display of an on-pack QR code allowing online access to detailed information on the origins of the main agricultural raw materials.
- **Scope:**
Portfolio of Bonduelle brand products, in France, all segments and in the retail channel.
- **Target value and intermediate milestones:**
 - End-2025: 50% of our Bonduelle brand products in France.
 - End-2026: 100% of our Bonduelle brand products in France.
- **Stakeholder consultation:**
Consultation of all stakeholders (producers, consumers, retailers) organized by the public authorities to co-construct the approach.

100%

of products achieving Nutri-Score¹ A or B by 2025 (see description of target on previous page)

1 2017 Algorithm.

	Reference	2023-24	2024-25 Full scope	2024-25 Continued operations
% of sites promoting a diet that is richer in plants	59.1% (2023/24)	59.1%	63.6%	65.9%
% of products free from controversial additives	82.2% (2022/23)	84.6%	93.5%	93.5%
% of products achieving Nutri-Score A or B (2017 algorithm)	92% (2021/22)	99.0%	98.8%	98.8%
% of Bonduelle-branded products displaying the origin of agricultural raw materials in France	42% (2024/25)	not available	52%	42%

With an annual budget of 250,000 euros, the Louis Bonduelle Foundation acts to promote more sustainable food that is accessible to all. Its Popotoscore web app encourages young people to assess their meals and adopt better eating habits.

At the same time, the Vegetable Garden World Cup mobilizes more than 200 schools in 23 countries, while the Foundation's website has 817,000 users and 9,232 subscribers to its newsletter.

Targets and indicators related to the Quality policy

In order to guarantee the quality and food safety of its products and the effectiveness of associated actions, as well as to reduce the negative impacts listed below, Bonduelle has set itself a target at group level, which directly concerns its strategy and its own operations:

Challenge: Health and safety – negative impact & risk

0 product recalls every year, in all geographical areas

— Link with the IRO:

- 1/ Bonduelle could have an impact on the health of its customers in the event of product safety or compliance issues, such as contamination by bacteria or hazardous ingredients, which are infrequent but continue to occur in the food industry.
- 2/ Dangerous products can lead to injury or even death of consumers, and therefore legal action, with significant damage to reputation that can be long-lasting. Product recalls can be a significant expense, even if consumers do not suffer significant harm.

— Methodology:

Monthly calculation of the number of product recalls that could have caused a negative impact on consumer health and food safety.

— Scope:

On all Bonduelle products, in all geographical areas.

— Stakeholder consultation:

Consultation of Bonduelle's Quality Department and Business Units.

	2024-25 Full scope
Number of product recalls	5

This target was defined as part of the strategic plan, in consultation with the group, the Quality Department and the team in charge of food safety. It also takes into account the regulations in place in the countries in which Bonduelle operates and refers to food safety certifications for its *ad hoc* action plans.

In addition to this target, Bonduelle also monitors the following indicators. These make it possible to monitor in particular the quality and food safety of its products over the long term and to be able to set up action plans and corrective measures in the event of incidents:

- number of food safety and product quality incidents;
- number of complaints per million units sold, broken down by facility, severity and type of problem;
- number of facilities certified by the Global Food Safety Initiative (GFSI);
- number of days of system or product audits carried out by certification bodies, authorities or customers.

	2023-24	2024-25 Full scope	2024-25 Continued operations
Security analyses			
Number of tests conducted on fresh, prepared ready-to-eat and frozen product categories	19,782	19,484	18,300
Number of tests conducted on the canned products category	45,292	41,725	41,725
Certified facilities			
Number of ISO 9001-certified facilities	0	0	0
Number of ISO 22000-certified facilities	0	0	0
Number of IFS-certified facilities	21	22	17
Number of FSSC-22000 certified facilities	3	3	3
Number of BRC-certified facilities	13	13	13
Number of SQF-certified facilities	5	4	4
Number of facilities certified "organic"	20	20	19
Number of days of system or product audits carried out by certification bodies, authorities or customers	310	370	336

1 Customer Services Department operates in each country.

The analyses carried out on the fresh, fresh prepared and frozen activities relate to *Listeria monocytogenes* product analyses.

2.4 APPENDICES

OPERATIONAL ORGANIZATION AT JULY 1, 2024

	BONDUELLE EUROPE (BE) Canned, frozen and fresh	BONDUELLE AMERICAS (BA) Fresh	BONDUELLE EURASIA AND EMERGING MARKETS (BEEM) Canned and frozen
AGRICULTURAL OWN- PRODUCTION FACILITIES	France - Dampierre - 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 surgelé - Labenne - La Tourte - Renescure - Vaulx-Vraucourt - Genas¹ - Rosporden - Saint-Mihiel² - St-Benoist-sur-Vanne Hungary - Békéscsaba - Nagykőrös - Nyiregyhaza Poland - Gniewkowo - Ruchocice Portugal - Santarém Germany - Reutlingen² - Straelen²	United States - Jackson - Irwindale - Swedesboro	Brazil - Cristalina Russia - Novotitarovskaya - Kaluga - Timashevsk
LOGISTICS PLATFORMS	Belgium - Kortemark France - Flaucourt - Montreuil-Bellay - Rosières - Saint Sever	United States Florence / Dartmouth	

The site of Herm in France is managed directly by the group.

¹ Part of the business disposed of since the end of the fiscal year 2024-2025.

² Sites closed or disposed of during fiscal year 2024-2025.

NON-MATERIAL SUSTAINABILITY ITEMS

Animal welfare

Following the assessment of the IROs according to the methodology in accordance with the ESRS and the analytical framework developed internally (see Section 2.1.4 Impact, risk and opportunity management), no governance issues emerged as material for Bonduelle, although these are considered and monitored at Bonduelle, in particular via the Duty of care (see Part 2.6 Duty of care).

As a result, animal welfare is not identified as material in Bonduelle's double materiality analysis because few Bonduelle products contain ingredients of animal origin.

However, certain stakeholders have specific expectations on this subject. The group is also sensitive to animal welfare and recognizes their Five Freedoms:

- 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 ensures the respectful treatment of animals and expects from its suppliers practices that promote animal welfare in compliance with a minimum of the 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

In Europe, for broilers, Bonduelle relies on the ECC (European Chicken Commitment) guidelines¹ and its six criteria:

- implement a maximum stocking density of 30 kg/m²;
- 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 2024-2025, progress made on Bonduelle's commitments with regard to the ECC criteria were as follows:

- stocking density 30 kg/m²: 0%;
- hybrids: 0%;
- natural light: 50%;
- enrichment: 50%;
- controlled atmosphere stunning: 60%;
- external audit: 50%.

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, greenhouse gas 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 to eggs and egg products, a tiny part of its ingredients.

In 2024-2025, the volume of purchases of egg products from alternative farms was more than 60%.

Bonduelle also confirms that, following the steps taken during 2024-2025, 100% of eggs and egg products are now guaranteed to be "not farmed in cages".

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

METHODS FOR CALCULATING KEY SUSTAINABILITY 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.
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.
> 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
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).

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 packaging is 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).	Subcontracting is included in the calculation.
0 virgin fossil plastics used in our packaging by 2030 (-100% vs. 2019-20 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>	Subcontracting is included in the calculation.
38% reduction in our GHG emissions for Scopes 1 and 2 by 2035 (vs. 2019-20 in absolute terms)	<i>[[GHG Scopes 1 & 2 emissions year N] - [GHG Scopes 1 & 2 baseline emissions]] / [GHG Scopes 1 & 2 baseline emissions]</i> Target validated by the SBTi.	
30% reduction in Scope 3 GHG emissions by 2035 (vs. 2019-20 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)	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. 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.	
> 90% of growers' contracts renewed every year	[Number of grower contracts renewed since N-1] / [Total grower contracts in N]	Scope of contracted growers.
100% of sites with actions promoting a that is richer in plants for employees by 2026	[Number of sites that have implemented actions] / [Total number of sites] Target set for implementation over the 2024-2025 period. 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.	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	Sum of [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 associates with an individual development plan by 2030	[Number of employees with an individual development plan] / [Number of employees eligible for an individual development plan] 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	[Number of contracted growers trained] / [Total number of contracted growers] No result available for the indicator this year. Finalizing the target is ongoing.	Scope of contracted growers.

PEOPLE PILLAR

Targets	Indicator calculation methods	Any specific features of the scope
100% of sites to implement inclusive hiring initiatives by 2030	[Number of sites offering inclusive recruitment solutions] / [Total number of sites] 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	[Number of Managers trained in DE&I] / [Number of Managers eligible for DE&I training]	All Top Managers are eligible for this training.

Fight against food waste

Information required in the EFPS pursuant to Article L. 225-102-1 of the French Commercial Code.

As of January 1, 2025, Article L. 541-15-6-1 of the French Environment Code provides that:

Each year, the operators referred to in 2° and 3° of II of Article L. 541-15-6¹ shall publicly disclose, by any means of communication², their commitments to the fight against food waste, the internal control procedures they implement and the results obtained, including the volume of food donations made.

This obligation does not apply to the following operators:

Companies subject to Article L. 232-6-3 of the French Commercial Code, as well as those exempted from its application in accordance with the second paragraph of V of this article:

Companies subject to Article L. 233-28-4 of the French Commercial Code, as well as those exempted from its application in accordance with V of this article.³

Sources:

Article L. 22-10-35 - French Commercial Code - Légifrance

Article L. 232-6-3 - French Commercial Code - Légifrance

Article L. 233-28-4 - French Commercial Code - Légifrance

Article L. 541-15-6-1 - French Environmental Code - Légifrance

¹ Food industry and catering operators.

² Not necessarily in the management report.

³ Companies subject to the CSRD.

2.5 REPORT ON THE CERTIFICATION OF SUSTAINABILITY INFORMATION

Report on the certification of Bonduelle's sustainability information and control of the information disclosure requirements provided for in Article 8 of Regulation (EU) 2020/852

For the year ended June 30, 2025

To the Shareholders' Meeting of Bonduelle,

This report is issued in our capacity as Statutory Auditors of Bonduelle. It covers the sustainability information and the information provided for in Article 8 of Regulation (EU) 2020/852, relating to the fiscal year ended June 30, 2025, included in the group's management report and presented in Sections 2.1 to 2.3 of Chapter 2 of the universal registration document (hereinafter "Sustainability report").

Pursuant to Article L. 233-28-4 of the French Commercial Code, Bonduelle is required to include the aforementioned information in a separate section of its report on the management of the group. This information has been prepared in the context of the first-time application of the aforementioned articles characterized by uncertainties regarding the interpretation of texts, the use of significant estimates, the absence of established practices and frameworks for the double materiality analysis, as well as an evolving internal control system. It provides an understanding of the impact of Bonduelle's activity on sustainability matters, as well as the way in which these matters affect the development of its business, results and situation. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to II of Article L. 821-54 of the aforementioned Code, our mission is to carry out the work necessary to issue an opinion, expressing a limited assurance, concerning:

- the compliance with the sustainability reporting standards adopted pursuant to Article 29b of Directive (EU) 2013/34 of the European Parliament and of the Council of December 14, 2022 (hereinafter, ESRS for European Sustainability Reporting Standards) of the processes implemented by Bonduelle to determine the information reported and compliance with the obligation to consult the Social and Economic Committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code;

the compliance of the sustainability information included in the Sustainability report:

- with the requirements of Article L. 233-28-4 of the French Commercial Code, including with the ESRS; and
- compliance with the information disclosure requirements provided for in Article 8 of Regulation (EU) 2020/852.

This mission is carried out in compliance with the rules of ethics, including independence, and the quality rules prescribed by the French Commercial Code.

It is also governed by the guidelines of the French High Audit Authority *"Certification mission for sustainability information and control of the information disclosure requirements provided for in Article 8 of Regulation (EU) 2020/852."*

In the following three separate parts of the report, we present, for each of the axes of our mission, the nature of the verifications we carried out, the conclusions we drew from them, and, in support of these conclusions, the elements that were the subject of: particular attention and the due diligence we implemented in respect of these elements. We

draw your attention to the fact that we do not express a conclusion on these elements taken in isolation and that it should be considered that the due diligence specified falls within the overall context of the formation of the conclusions issued on each of the three axes of our mission.

Lastly, when we feel it is necessary to draw your attention to one or more pieces of sustainability information provided by Bonduelle in its Sustainability report, we provide a paragraph of observations.

LIMITATIONS OF OUR MISSION

As our mission is to express limited assurance, the nature (choice of audit techniques) of the work, its scope (extent), and its duration, are less than those necessary to obtain reasonable assurance.

In addition, this mission does not consist in guaranteeing the viability or quality of Bonduelle's management, in particular in making an assessment that would exceed compliance with the information requirements of the ESRS on the relevance of the choices made by Bonduelle in terms of action plans, targets, policies, scenario analyses and transition plans.

However, it allows conclusions to be expressed concerning the processes of determining the sustainability information published, the information itself, and the information published pursuant to Article 8 of Regulation (EU) 2020/852, regarding the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they could influence the decisions made by readers of the information subject to our verifications.

Our mission does not concern any comparative data. Nor does it cover the entity's compliance with the legal and regulatory provisions relating to the duty of care published pursuant to Article L. 225-102-1 of the French Commercial Code.

COMPLIANCE WITH THE ESRS OF THE PROCESSES IMPLEMENTED BY BONDUELLE TO DETERMINE THE INFORMATION PUBLISHED, AND COMPLIANCE WITH THE OBLIGATION TO CONSULT THE SOCIAL AND ECONOMIC COMMITTEE PROVIDED FOR IN THE SIXTH PARAGRAPH OF ARTICLE L. 2312-17 OF THE FRENCH LABOR CODE

Nature of the verifications carried out

Our work consisted in verifying that:

- the processes defined and implemented by Bonduelle enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify those of these material impacts, risks and opportunities that led to the publication of the sustainability information in the Sustainability report, and
- the information provided on these processes is also ESRS compliant.

In addition, we verified compliance with the obligation to consult the Social and Economic Committee.

Conclusion of the verifications carried out

Based on the verifications we carried out, we did not identify any errors, omissions or significant inconsistencies concerning the compliance of the processes implemented by Bonduelle with the ESRS.

With regard to the consultation of the Social and Economic Committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code, we inform you that as of the date of this report, this has not yet taken place.

Items that were the subject of particular attention

We present hereinafter the items that were the subject of particular attention by us concerning compliance with the ESRS of the processes implemented by Bonduelle to determine the information published.

Information relating to the identification of stakeholders and impacts, risks and opportunities, as well as the assessment of impact materiality and financial materiality, are mentioned in 2.1.4 "Impact, risk and opportunity management" of the Sustainability report.

Concerning the identification of stakeholders

We took note of the analysis carried out by the entity to identify stakeholders, who may affect the entities within the scope of the information or may be affected by them, through their direct or indirect activities and business relationships in the value chain.

We interviewed management and the persons that we deemed appropriate and inspected the available documentation. Our due diligence procedures consisted in particular in:

- assessing the consistency of the main stakeholders identified by the entity with the nature of its activities and its geographical location, taking into account its business relationships and its value chain;
- assessing the appropriateness of the description given in Note 2.1.3 "SBM-2 strategy" of the group's management report, particularly in terms of how the interests and points of view of stakeholders are collected by the entity.

Concerning the identification of impacts, risks and opportunities

We took note of the process implemented by the entity regarding the identification of impacts (negative or positive), risks and opportunities ("IRO"), actual or potential, in relation to the sustainability matters mentioned in paragraph AR 16 of the "Application Requirements" of ESRS 1 and, where applicable, those that are specific to the entity, as presented in note BP-1 – "General basis for preparation of the sustainability statement", paragraph Entity-specific sustainability information in the group management report.

In particular, we assessed the approach put in place by the entity to determine its impacts and dependencies, which may be a source of risks or opportunities, in particular the dialog implemented, where applicable, with stakeholders.

We:

- assessed the approach used by the entity to collect information with respect to subsidiaries;
- assessed the way in which the entity considered the list of sustainability topics listed in ESRS 1 (AR 16) in its analysis;

- assessed the consistency of the actual and potential impacts, risks and opportunities identified by the entity with the available sector analyses;

- assessed the consistency of the current and potential impacts, risks and opportunities identified by the entity, in particular those specific to it, as not covered or insufficiently covered by the ESRS with our knowledge of the entity.

Concerning the assessment of impact materiality and financial materiality

We familiarized ourselves, through interviews with management and inspections of available documentation, with the process for assessing the impact materiality and financial materiality implemented by the entity, and assessed its compliance with the criteria defined by ESRS 1.

In particular, we:

- assessed the consistency of the thresholds thus determined with our knowledge of the entity;
- assessed whether the entity had assessed the IROs independently of any mitigation measures;
- verified that the financial materiality assessment had been carried out without inappropriate offsetting between risks and opportunities;
- assessed the appropriateness of the information provided in Note 2.1.4 Impact, risk and opportunity management in the group's management report.

We assessed the way in which the entity had drawn up and applied the information materiality criteria defined by ESRS 1, including the setting of thresholds, to determine the material information reported:

- For indicators relating to material IROs identified in accordance with the relevant thematic ESRS;
- For information specific to the entity.

COMPLIANCE OF THE SUSTAINABILITY INFORMATION INCLUDED IN THE SUSTAINABILITY REPORT WITH THE REQUIREMENTS OF ARTICLE L. 233-28-4 OF THE FRENCH COMMERCIAL CODE, INCLUDING WITH THE ESRS.

Nature of the verifications carried out

Our work consisted in verifying that, in accordance with the legal and regulatory requirements, including the ESRS:

- the information provided makes it possible to understand the methods for preparing and governing the sustainability information included in the Sustainability report, including the methods for determining information relating to the value chain and the exemptions from disclosure used;
- the presentation of this information ensures its readability and comprehensibility;
- the scope chosen by Bonduelle with regard to this information is appropriate; and
- on the basis of a selection, based on our analysis of non-compliance risks for the information provided and the expectations of its users, that this information does not present any errors, omissions or significant inconsistencies, *i.e.* likely to influence the judgment or decisions of users of this information.

Conclusion of the verifications carried out

Based on the verifications we carried out, we did not identify any errors, omissions or significant inconsistencies concerning the compliance of the sustainability information included in the Sustainability report with the requirements of Article L. 233-28-4 of the French Commercial Code, including with ESRS.

Observation

Without calling into question the conclusion expressed above, we draw your attention to the information contained in the paragraph "Limitations in the first year of application of the CSRD" in 2.1.1 [ESRS 2 - BP-2] "Basis for preparation" of the Sustainability report, which highlights the limitations inherent in the first-time application of Article L. 233-28-4 of the French Commercial Code.

Items that were the subject of particular attention

Information provided in application of environmental standards (ESRS E1 to E5)

Information published on climate change (ESRS E1) is mentioned in Sections 2.2.1 "Environment", section "E1. Climate change" of Chapter 2 of the universal registration document. We present hereinafter the items that were the subject of particular attention by us concerning compliance of this information with ESRS.

Our due diligence procedures consisted in particular in:

- based on the interviews conducted with management or the persons concerned, in particular the Climate Department, we assessed whether the description of the policies, actions and targets implemented by the entity covers the following areas: climate change mitigation, energy efficiency, renewable energy;
- assessing the appropriateness of the information presented in Notes "E1. Climate change" in the environmental section of the sustainability information included in the group's management report and presented in Chapter 2 of the universal registration document and its overall consistency with our knowledge of the entity.

With regard to the information published in respect of the greenhouse gas emissions balance

- We obtained an understanding of internal control and risk management procedures implemented by the entity in order to ensure compliance of the information published.
- We assessed the consistency of the scope selected for the review of the greenhouse gas emissions balance with the scope of the consolidated financial statements, the activities under operational control, and the upstream and downstream value chain;
- We reviewed the greenhouse gas emissions inventory protocol used by the entity to prepare the greenhouse gas emissions balance, and evaluated its application procedures, for a selection of emission categories and sites, on Scope 1 and Scope 2.
- Concerning Scope 3 emissions, we assessed:
 - The justification of the inclusions and exclusions of the different categories and the transparency of the information given in this regard,
 - The process of collecting information,

- We assessed the appropriateness of the emission factors used and the calculation of the related conversions, as well as the calculation and extrapolation assumptions, given the inherent uncertainty in the state of scientific or economic knowledge and the quality of the external data used;
- We spoke with management to understand the main changes in activities that occurred during the fiscal year that could have an impact on the greenhouse gas emissions balance;
- For physical data (such as energy consumption), we reconciled, on the basis of sampling, the underlying data used to prepare the greenhouse gas emissions balance with the supporting documents;
- We implemented analytical procedures;
- With regard to the estimates that we considered to be structuring and used by the entity in the preparation of its greenhouse gas emissions balance:
 - Through interviews with management, we obtained an understanding of the methodology used to calculate the estimated data and the sources of information on which these estimates were based;
 - We assessed whether the methods were applied consistently or whether there were any changes since the previous period, and whether these changes were appropriate;
- We verified the mathematical accuracy of the calculations used to prepare this information.

Information provided in accordance with social standards (ESRS S1 to S4)

The information published on own workforce (ESRS S1) is mentioned in Sections 2.3.1 of the own workforce (ESRS S1) "Environment" section "S1. Own workforce" in Chapter 2 of the universal registration document.

Our main due diligence procedures on this information consisted in

- obtaining an understanding of the collection and compilation procedures for the processing of qualitative and quantitative information in order to publish material information in the Sustainability statement,
- reviewing the available underlying documentation;
- implementing procedures to verify the proper consolidation of these data.

In addition, we:

- assessed whether the methods and assumptions used by the Company to determine the information published were appropriate with regard to ESRS S1;
- compared the information published to the items appearing in the annual/consolidated financial statements, the entity's internal data related to accounting, such as management reports, and to other publications relating to these subjects that we identified;
- examined, on the basis of sampling, the supporting documents with the corresponding information,;
- verified the mathematical accuracy of the calculations used to prepare this information, where applicable, after applying rounding rules.

COMPLIANCE WITH THE INFORMATION DISCLOSURE REQUIREMENTS PROVIDED FOR IN ARTICLE 8 OF REGULATION (EU) 2020/852

Nature of the verifications carried out

Our work consisted in verifying the processes implemented by Bonduelle to determine the eligible and aligned nature of the activities of the entities included in the scope of consolidation.

They also consisted in verifying the information published pursuant to Article 8 of Regulation (EU) 2020/852, which involved verifying:

- compliance with the rules governing the presentation of this information, which ensure its readability and comprehensibility;

- on the basis of sampling, the absence of errors, omissions or significant inconsistencies in the information provided, *i.e.* likely to influence the judgment or decisions of users of this information.

Conclusion of the verifications carried out

On the basis of the verifications we carried out, we did not identify any errors, omissions or significant inconsistencies concerning compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Items that were the subject of particular attention

We determined that there were no key audit matters to communicate in our report.

The Statutory Auditors

Deloitte & Associés

Lille, September 26, 2025

Edouard Lhomme

Partner

2.6 DUTY OF CARE

2.6.1 Introduction

Setting itself the mission of "Promoting the transition toward a plant-rich diet to contribute to people's well-being and planet health" means affirming a strong desire to be part of a responsible approach that respects human rights, business ethics and the environment.

This ambition is reflected in the implementation of structuring measures, such as the Bonduelle Group ethics charter, a pillar of this approach since 2012, and the Guide to preventing corruption and influence peddling, both regularly updated and distributed to all employees.

These tools complement the applicable legal and regulatory framework, while embodying the group's values. They form the foundations on which the duty of care presented below is based.

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 values and documents that frame the group's activities: the shareholder objectives, the values, but also the ethics charter, the CSR approach, the agronomic sourcing charter and, more broadly, the group's business ethics approach.

Bonduelle applies a duty of care, 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. Pursuant to Article L225-102-4 of the French Commercial Code, an annual report on the implementation of the duty of care follows its presentation.

2.6.2 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, certain risks specific to the duty of care are included in the Sustainability report, having been considered material following the double materiality analysis.

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	ESRS E2 - ESRS E3 ESRS S3
Health and safety violations	Lack of sanitary quality of products	Medium	Medium	Medium	ESRS S4
Environmental and human rights abuses	Soil and land depletion	Medium	Medium	Medium	ESRS E2 - ESRS E4
Environmental damage	Water pollution	Medium	Medium	Medium	ESRS E2 - ESRS E3
Environmental damage and Health and safety violations	Use of pesticides	Medium	Medium	Low	ESRS E2 - ESRS E4
Environmental damage and Health and safety violations	Use of chemicals	Medium	Medium	Low	ESRS E2
Health and safety violations	Health and safety of employees and stakeholders	Low	Medium	Low	ESRS S1 - ESRS S2 - ESRS S4
Environmental damage	Influence on climate change	Low	Low	Low	ESRS E1
Environmental damage and Health and safety violations	Treatment and management of hazardous waste	Low	Low	Low	ESRS E5.

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 Europe and Eurasia regions are committed to this approach, and Bonduelle Americas has adopted this approach by carrying out its supplier risk analyses. It is on the basis of this risk analysis that the suppliers most at risk are identified for a CSR performance assessment (see Section 2.4.3 "Procedures for evaluating subcontractors or 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.

2.6.3 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. The full policy is described in the Sustainability report (ESRS S2 - Part 2.3.2).

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. 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 2024-2025, the Bonduelle Group did not conduct any specific training on the duty of vigilance. Memos and reminders are regularly posted, notably on the group's intranet, to raise employee awareness of these issues. Specific reminders of the stakeholder evaluation process were issued to the teams concerned.

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	Sustainability report		
	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		
Growers	Insertion of specific contractual clauses		
	"Committed to Bonduelle" agricultural policy (see ESRS S2)		
	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.

2.6.4 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 (ESRS S1) Communication on the business ethics approach, including the ethics charter and the Guide to preventing corruption and influence peddling Ethics charter specifying in particular obligations to prevent risks related to the duty of vigilance Guide to preventing corruption and influence peddling Continuous improvement of our Sustainability report and related policies Commitments to local communities	Climate mitigation and adaptation policy (ESRS E1) - Water and pollution management (ESRS E2 - ESRS E3 - ESRS E4) Biodiversity and ecosystems policy (ESRS E4) Circular economy policy (ESRS E5)	Policy of zero workplace accidents (ESRS S1) Product quality and nutrition policy (ESRS S4)
Subcontractors and suppliers	Ethics charter Scoring to assess stakeholders 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	"Committed to Bonduelle" agricultural policy (ESRS S2)		

2.6.5 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. Furthermore, for historical and cultural reasons, Bonduelle Americas 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, which gives them access to the internet platform.

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 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 2024-2025, Bonduelle identified nine alerts related to business ethics. These were handled according to the whistleblowing and investigation procedures.

2.6.6 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 dialogue and human rights policy (ESRS S1 - ESRS S2)	Climate mitigation and adaptation policy (ESRS E1) Water and pollution management (ESRS E2 - ESRS E3) Biodiversity and ecosystems policy (ESRS E4) Circular economy policy (ESRS E5)	Frequency of workplace accidents (ESRS S1)
	Governance as set out in Section 2.1.2		
	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	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 and/or having signed a contractual clause dedicated to business ethics.		
Growers	"Committed to Bonduelle" agricultural policy (ESRS S2)		

2.6.7 Report on the implementation of the duty of care in 2024-2025

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, the ethics charter 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

A total of 312 suppliers have now been assessed through EcoVadis.

In addition, 17,499 suppliers were assessed based on the scoring put in place, i.e. 84.2% of the suppliers listed (excluding Bonduelle Americas, where the process is currently being rolled out).

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 Bonduelle Group's regional Purchasing Departments.

Procedure for monitoring and evaluating the effectiveness of the measures implemented

As part of its business ethics approach, during fiscal year 2023-2024 Bonduelle defined a three-year compliance action plan, including the duty of vigilance. This plan, approved by Executive Management, is reviewed annually to take into account changes in risks and regulatory requirements. It forms the basis of the group's compliance and vigilance strategy. Progress on this plan is reported annually to the Supervisory Board, thus guaranteeing rigorous monitoring at the highest level of governance.

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