GROUPE BONDUELLE

La nature, notre futur



CORPORATE SOCIAL RESPONSIBILITY REPORT

EXTRACT FROM THE UNIVERSAL REGISTRATION DOCUMENT

2025 — 2026

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Bonduelle
HARICOTS BLANCS
Façon
Pesto Rosso
RICHE EN FIBRES
3 min
Bonduelle
BIO 100% FRANÇAIS
CHAMPIGNONS DE PARIS ÉMINCÉS
SOURCE DE FIBRES
SANS CONSERVATEURS
Bonduelle
LENTILLES
Façon
Bolognaise*
CAROTTES & OIGNONS
RICHE EN FIBRES
3 min
SANS CONSERVATEURS
SANS ADDITIFS
Bonduelle
HARICOTS ROUGES
Façon
Chili
MAÏS & POIVRONS
RICHE EN FIBRES
Bonduelle

Integrated report

3

Iconic brands

100%

of sales certified B Corp

Family business for

7

generations

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FOR MORE INFORMATION, PLEASE VISIT: 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 work with 1,800 passionate growers to provide vegetables harvested at their peak of flavor and nutritional value.

Family business for

7 generations

100 countries sell our products

€2,186 million in sales

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

In January 2026, we earned B Corp certification for the entire Bonduelle Group, thereby reaffirming our commitment to continuous improvement in environmental, social, and governance challenges.

Our 3 iconic brands

Bonduelle Cassegrain GLOBUS

1.1.2 Evolving while remaining true to its roots

- A family-owned group, founded in **1853**;
- a mission with a meaningful 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;
- **8,800** committed employees who contribute to a responsible and effective model;
- strong ties with our production partners and expertise in the agribusiness sector;
- a multi-regional geographic presence with production and logistics sites right in the heart of the fields:
  - **27** sites in the heart of Europe's farmlands,
  - **5** sites in the heart of Eurasia's farmlands,
  - **4** sites in the heart of North America's farmlands



1.1.3 Financial and non-financial indicators

	At 2025/06/30[6]	At 2026/06/30[6]
Sales *(in millions of euros)*	2,204	2,186
Evolution	(0.9)%	(0.8)%
Current operating income *(in millions of euros)*	83.8	79.6
Net income *(in millions of euros)*	(11.5)	16.2
REBITDA *(in millions of euros)*[1]	169.0	161.3
Leverage ratio[2]	3.38x	3.58x
Capital expenditure *(in millions of euros)*[3]	73.6	64.1
ROCCE[4]	7.1%	6.6%
FOOD GOOD PLANT-RICH FOOD FOR ALL		
50% of branded sales generated by cullinary offering by 2030	41.1%	40.4%
85% of branded products rated Nutri-Score A or B by 2030 (2024 algorithm)	91.9%	92.7%
100% branded products free from controversial additives by 2030	93.5%	97.3%
Our three regions have implemented a program to promote plant-rich cuisine every year	-[5]	2 regions
PLANET SUSTAINABLY SOURCED GROWN AND PREPARED		
80% of growers engaged in regenerative agriculture by 2030	57.6%	61.1%
100% of our packaging designed to be recyclable or reusable by 2030	98.1%	98.3%
1/3 recycled material in plastic packaging by 2030	-[5]	25.0%
-38% Scopes 1 and 2 greenhouse gas (GHG) emissions by 2035 (absolute)	(3.8)%	(18.7)%
-30% Scope 3 greenhouse gas (GHG) emissions by 2035 (intensity)	(3.5)%	5.7%
PEOPLE DRIVEN BY ENGAGED ASSOCIATES AND PARTNERS		
100% of countries implement inclusive practices each year	-[5]	100%
75% employee engagement rate each year	73.0%	72.0%
100% of sites with an active Food culture program each year	65.9%	79.0%
100% of sites involved in local initiatives each year	100%	97.5%
90% of growers' contracts renewed each year	85.6%	87.1%

1 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.

2 Leverage ratio: net financial debt/REBITDA.

3 See Section 5 "Consolidated financial statements", Note 11.3 "Property, plant and equipment".

4 Current operating income before tax/capital employed.

5 No result available for the indicator.

6 The methods for calculating the extra-financial indicators are presented in Section 2 "Sustainability report and Duty of care", for each target definition. In addition, the evolution of the impact strategy is explained in Section 1.3.1 "A mission to support the food transition / From materiality to action".

1.2 TRANSFORMING OUR MODEL FOR THE LONG TERM

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

Transforming a century-old company means turning its legacy into a strength to meet the challenges of tomorrow. It means giving it the necessary resources to remain useful, relevant, and a source of value in an increasingly complex environment, while pursuing the goal that has driven us from the very beginning: to make plant-rich food simpler, more accessible, and more appealing.

A necessary transformation in a challenging environment

When we began transforming Bonduelle two years ago, we knew we had to adapt our business model to the profound changes in our operating environment.

The 2025–2026 fiscal year was marked by a series of headwinds: geopolitical instability, economic tensions, cost pressures, as well as particularly challenging agricultural and weather conditions across all our regions.

In this challenging environment, the group reported a current operating income of 79.6 million euros, which does not yet reflect the expected benefits of the transformations underway. While the progress we have made is real, it is taking place in an environment that is disrupting our path toward improved profitability.

Nevertheless, this year confirms that the decisions made were the right ones. We continued to streamline our business portfolio, strengthened our operational discipline, and accelerated the transformation of our operating models to build a more agile Bonduelle—one that is closer to today's consumers and, as a result, more competitive and better equipped to weather uncertainty. **The continuation of the group-wide transformation program and the B Corp certification of the entire Bonduelle Group**, announced in January 2026, are two major examples of this momentum.

Adapting our offerings to keep pace with changing eating habits

This transformation is also reflected in our ability to better meet consumer expectations.

All over the world, **we are developing products that fit naturally into everyday life and meet the diverse expectations of flexitarian consumers**.

From complete meals and convenient lunch options to help with meal prep and moments of sharing and conviviality, our goal is to make plant-rich foods more accessible in all their forms without compromising on enjoyment or convenience.

The initial results of this strategy are encouraging. In the United States, Loaded Bowls continue to grow and strengthen our position in the ready-to-eat plant-rich meals market. In Europe, innovations such as "Pasta Poêlée" and other new culinary offerings are gaining popularity among consumers. In Eurasia, growth in the culinary categories also confirms the validity of our strategic direction.

Beyond commercial success, these advances reflect a strong conviction: the growth of the plant-rich sector will depend on solutions that are simple, appealing, and tailored to consumers' actual needs. The transformation of our portfolio is underway.

Strengthening our resilience to build the future

The post-fiscal year climatic events observed during the summer of 2026 highlighted the growing vulnerability of agricultural systems in the face of accelerating climate change. **Behind these phenomena lie very concrete realities for growers, local communities, and the entire food supply chain.**



In the face of these challenges, we must continue to work with all stakeholders, from farm to table, to build the resilience of our food systems.

This goal is fully aligned with **our mission: inspire the transition toward a plant-rich diet to contribute to people's well-being and planet health**. Now more than ever, it serves as our guiding principle and calls on us to accelerate the evolution of our production methods and offer solutions that contribute to a desirable food transition. Our commitment, alongside our agricultural partners, to developing regenerative agriculture is a concrete example of this.

Fiscal year 2026-2027 will continue along these lines. We will resolutely continue the transformation we have begun, while maintaining our investments in our brands, our innovations, and our priority regions.

Transforming a century-old company does not happen in a year, nor is it without obstacles. The turbulence we are currently experiencing does not call our course into question; on the contrary, it underscores its necessity. Building on the commitment of our teams and agricultural partners, and the strength of our brands, we are continuing this transformation with clarity, determination, and confidence in the potential of plants to meet tomorrow's expectations.

The Global Executive Leadership Team

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



Mathias Levoir
Chief Operations Officer

Helmi Bessaies
Chief Digital Transformation Officer

Bobby Chacko
Chief Executive Officer, Bonduelle Americas

Ekaterina Eliseeva
Chief Executive Officer, Bonduelle Eurasia and Emerging Markets

Marine Henin
Head of Human Resources

Cyrille Auguste
Chief Executive Officer, Bonduelle Europe

Xavier Unkovic
Chief Executive Officer, Bonduelle Group

Céline Barral
Chief Strategy, Brands and Impact Officer

François-Xavier Lacroix
Chief Performance and Finance Officer

1.2.2 The drivers of our transformation

The 2025–2026 fiscal year was marked by tangible progress on several strategic initiatives designed to strengthen our competitiveness, our impact, and our capacity for innovation in the long term.

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 Strong brands and innovation

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

3 Key geographies

Preparing each of our regions for the challenges of tomorrow, while staying as closely attuned as possible to consumer needs.

4 Operational excellence

Simplifying our operations and organization for greater efficiency.

5 Impact strategy

Working with living organisms to strengthen the resilience of our business model.

Reinventing our portfolio and brands

The 2025–2026 fiscal year marked an important milestone in the **evolution of our product portfolio and our brands**. To support our future growth, we have continued to refocus our offerings on more promising segments, while simplifying our product portfolio. We have also strengthened the quality of our marketing and sales execution to increase the effectiveness of our investments and the impact of our brands. This momentum was reflected, in particular, by the launch in Europe of the **"Let good win" communications platform**, designed to modernize the Bonduelle brand's image and strengthen its connection with consumers.

Strengthening our ability to execute

This year saw the establishment of the **Transformation Office, designed to accelerate the implementation of our strategic priorities** through shared governance, precise management of initiatives, and broader engagement of our teams. More than 200 initiatives have been organized around 24 strategic areas to sustainably improve our performance and support our growth trajectory. Our transformation is based on a collective, simple, and rigorous approach.

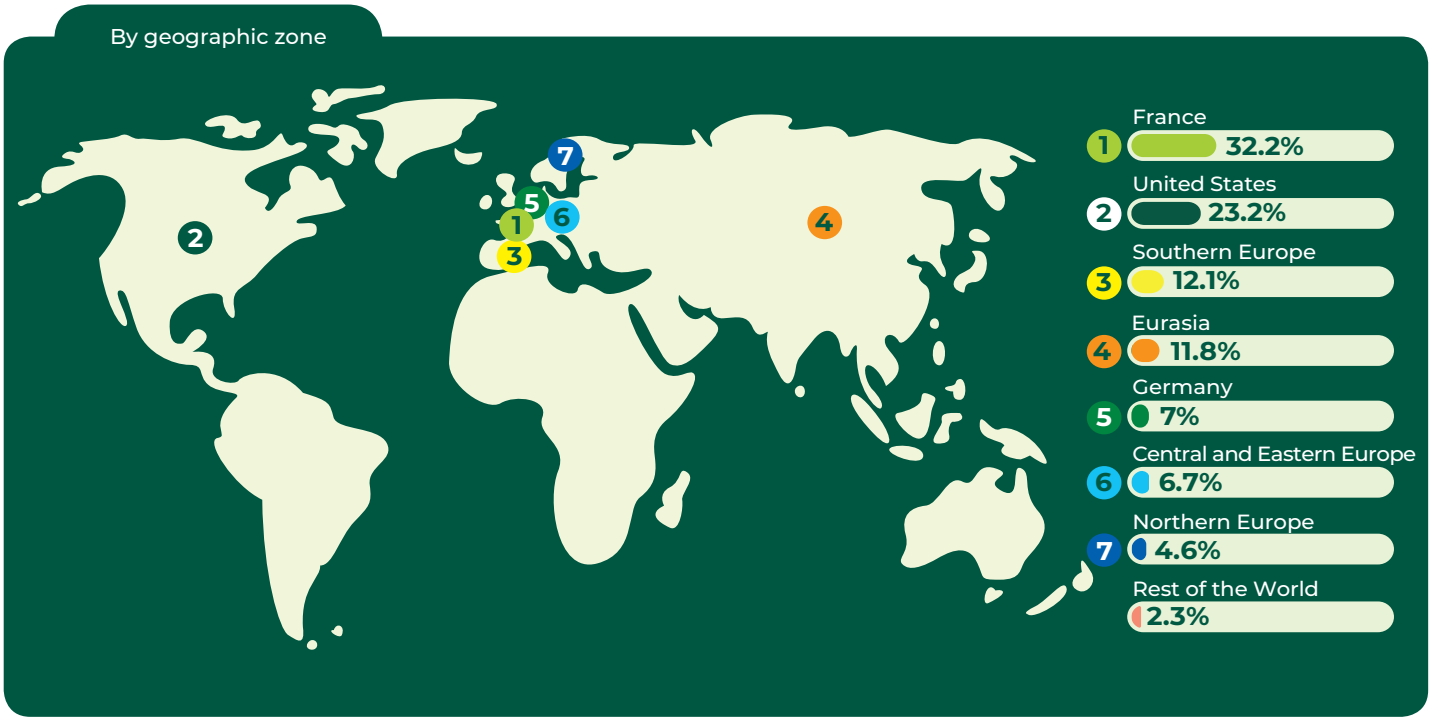
Accelerating our digital transformation

Digital technology is now a key driver of Bonduelle's transformation. As part of the Transform to Win strategic programs, it helps simplify and automate processes, improve performance management, and enhance data quality and value. A true strategic asset, **data is now a major driver of performance**, operational efficiency, and the streamlining of our operations.

Implementing our impact strategy

The 2025-2026 fiscal year was marked by the **update to our 2030 impact strategy**, which is structured around three complementary pillars: Food, Planet, and People. This ambition was reinforced by the **award of B Corp certification** to the entire group in January 2026, demonstrating our commitment to combining economic value creation, environmental contribution, and social responsibility. As part of our commitment to continuous improvement, this strategy translates our ambition into concrete and measurable actions. The associated indicators are therefore regularly reviewed and expanded to ensure they remain aligned with changes in our material challenges, the expectations of our stakeholders, and B Corp standards.

1.2.3 Breakdown of sales



By Europe Zone and Non-Europe Zone



63% Europe Zone
37% Non-Europe Zone

By brand



62% Brands
38% Private labels

By distribution channel



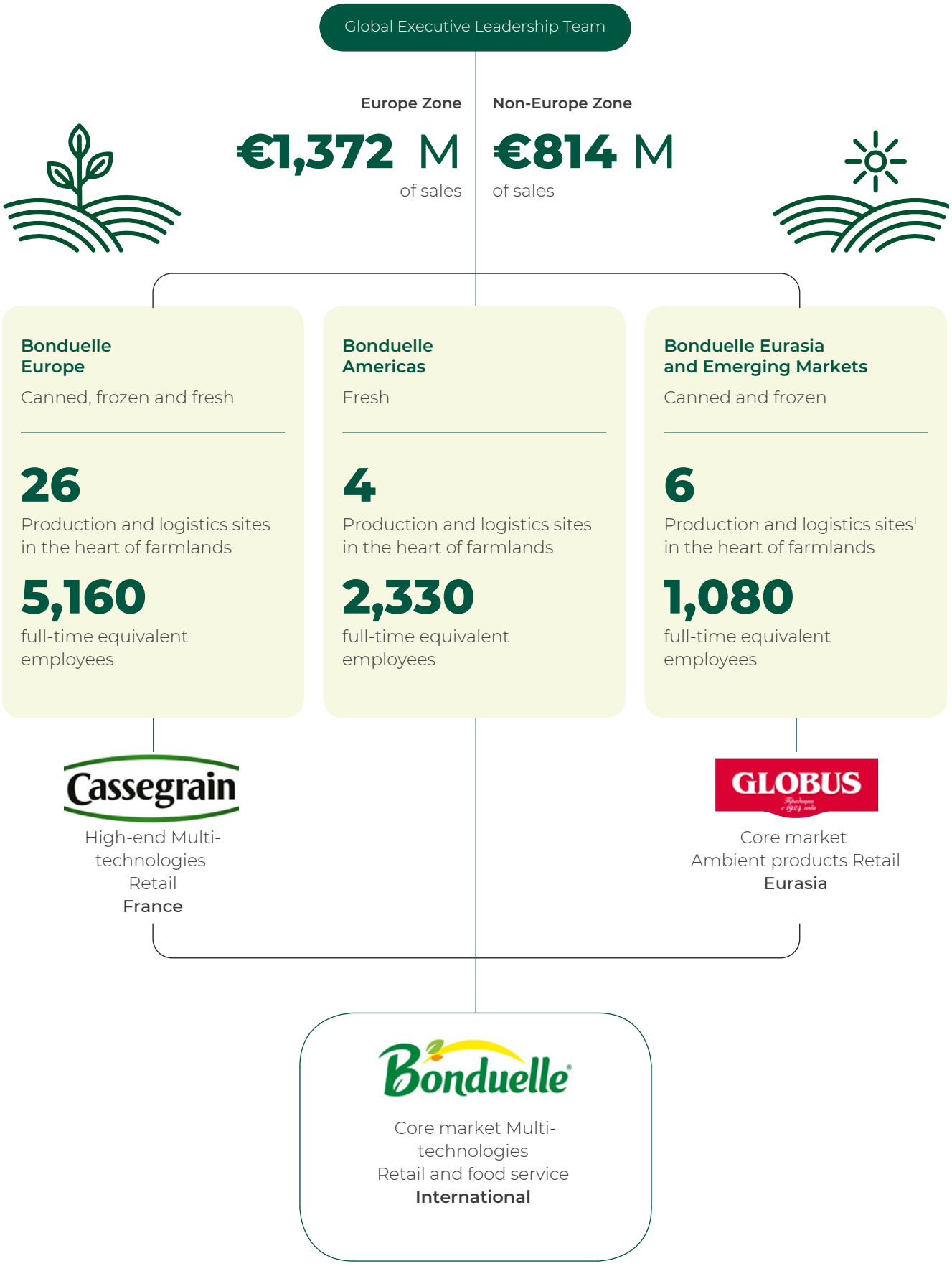
82% Retail
16% Food service
2% Other networks

By segment



51% Canned
35% Fresh
14% Frozen

1.2.4 An organization divided into three regions



1 The wild and cultivated mushroom site in Herm (France) is operated by Bonduelle Eurasia and Emerging Markets.

1.3 AN IMPACT-DRIVEN COMPANY

1.3.1 A mission to support the food transition

In the face of climate challenges, the loss of biodiversity, and growing public health concerns, we are convinced that a diet that puts vegetables and legumes at the center of the plate can help address these challenges[1].

Our Mission

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

7 out of 10 people

want to eat more plant-rich foods[2]

6 out of 10 people

support policies aimed at reducing meat consumption[3]

3 out of 4 people

believe that human and planet health are closely linked[4]

The Bonduelle Group's mission directly contributes to six of the United Nations' Sustainable Development Goals: Zero Hunger (SDG 2), Good Health and Well-being (SDG 3), Decent Work (SDG 8), Responsible Consumption (SDG 12), Climate Action (SDG 13), and Life on Land (SDG 15).



B Corp: a global movement, a call for progress

In 2025–2026, we reached a major milestone with the B Corp certification of 100% of the Bonduelle Group. This recognition reaffirms our commitment to creating value for all of our stakeholders and to making continuous progress on environmental, social, and governance challenges. Through B Corp, we are part of a global movement of companies working to serve people and the natural world.



From materiality to action

Our double materiality analysis has helped us identify the challenges where Bonduelle can have the most significant impact. They focus on access to safe, affordable, and plant-rich foods, as well as high-quality consumer information. They encompass environmental conservation in the face of climate challenges and pressure on natural resources, as well as human and societal challenges related to health, safety, human rights, working conditions, value sharing, and community development. Details on the material challenges and the assessment methodology can be found in Sections 2.1.3 and 2.1.4 of the Sustainability report and Duty of care.

To address these priorities, we have structured our impact strategy around three complementary pillars: Food, Planet and People. Supported by our B Corp certification and grounded in a commitment to continuous improvement, this strategy translates our ambition into concrete and measurable actions. The associated indicators are therefore regularly reviewed and expanded to ensure they remain aligned with changes in our materiality challenges, the expectations of our stakeholders, and B Corp standards.

1 The EAT-Lancet Commission on healthy, sustainable, and just food systems: https://www.thelancet.com/commissions-do/EAT-2025
2 Grains of Truth 2024 Report - GlobeScan | Know your world. Lead the future: https://globescan.com/2025/01/30/grains-of-truth-2024-report/
3 Global Survey 2024 - Earth4All: https://earth4all.life/global-survey-2024/
4 Global Survey 2024 - Earth4All: https://earth4all.life/global-survey-2024/

1.3.2 Higher-quality, plant-rich food for everyone

Food lies at the intersection of public health, environmental challenges, and consumer empowerment. However, only 1 in 5 adults meets the recommended intake levels for fruits and vegetables[1], while nearly 3 out of 4 consumers base their food purchases on the list of ingredients[2]. To meet these expectations, we develop products in accordance with rigorous quality and nutritional standards, with a commitment to transparency. We are also expanding our plant-rich product offerings to better cater to a wider range of mealtimes and encourage changes in eating habits, with the goal of making plant-rich food more accessible. A need confirmed by consumers: 92% of participants in an OpinionWay study on flexitarianism believe, after one year, that vegetarian meals are a useful way to add variety to their diet[3].

Build a relevant portfolio

We develop products—including more prepared foods—that fit naturally into everyday life and meet the diverse expectations of flexitarian consumers, making it easy for everyone to access plant-rich food.

Objectives by 2030

50% of revenue generated by cullinary offering

2025-2026 results

40.4% of revenue generated by cullinary offering

82% of products are suitable for a vegetarian diet

From Loaded Bowls in the United States to Bonduelle's iconic vegetables, and including Globus recipes in Eurasia and Cassegrain in France, our goal is the same everywhere: to make plant-rich food easier to incorporate into everyday life. To meet the diverse needs and expectations of flexitarians, we offer a wide range of plant-rich solutions, from everyday ingredients to meal kits, as well as ready-to-eat recipes and products designed for sharing. Delicious and affordable options that fit naturally into any lifestyle.



Offer products that meet high nutritional standards

Because quality is consumers' top priority, we continue to improve our recipes to offer products that are increasingly simple, with positive nutritional profiles and transparent information for consumers.

Objectives by 2030

100% of products free of controversial additives

85% of products rated Nutri-Score A or B (2024 algorithm)

2025-2026 results

97.3% of products are free of controversial additives

92.7% of products are rated Nutri-Score A or B

84% of Bonduelle-branded products in France list the origin of their main agricultural raw materials



Pioneers in the Origin'Info initiative: from the outset, we have supported the efforts launched by the French government to improve consumer information. This voluntary initiative demonstrates our commitment to greater transparency. Today, the origin of the main agricultural raw materials used in 84% of Bonduelle-branded products sold in France is indicated, primarily *via* a digital platform that enables this information to be updated.

1 Global variability in fruit and vegetable consumption - PubMed : https://pubmed.ncbi.nlm.nih.gov/19362694/
2 Global clean label trends. Nearly 1 in 2 consumers globally : https://www.innovamarketinsights.com/trends/global-clean-label-trends/
3 Source: 2025 Flexitarianism Observatory—OpinionWay for the Bonduelle Group—a panel of 427 flexitarian households tracked over 12 months in France.

Encourage behavior change

We help change eating habits in ways that go beyond our products.

Objectives by 2030

Our three regions have implemented a program to promote plant-rich cuisine every year

Increase the number of people who benefit from the Louis Bonduelle Foundation's initiatives each year

2025-2026 results

Two out of three regions have implemented a program to promote plant-rich cuisine

11,869 chefs trained in plant-rich cuisine in 2025-2026

536 schools participated in the Vegetable Garden World Cup



Since 2019, we have been helping catering 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 2025-2026, 11,869 chefs were trained in plant-rich cuisine.



The Louis Bonduelle Foundation is expanding its efforts to engage younger generations through the Vegetable Garden World Cup, an international educational program developed by the Landestini association. This initiative, carried out in 16 countries, raises students' awareness of food and nature through the creation of educational gardens. In 2025–2026, it enrolled no fewer than 23,351 children in 536 schools, compared with 4,000 children two years earlier. This strong growth demonstrates the program's ability to raise awareness among a growing number of young people about challenges related to food, biodiversity, and sustainable development.

1.3.3 Toward more resource-efficient production

PLANET
SUSTAINABLY SOURCED
GROWN AND PREPARED

Changing our production methods today means taking into account resources that are under pressure and ecosystems that have been weakened. Food accounts for 20 to 30% of the global[1] individual carbon footprint, and agriculture accounts for more than 70% of global freshwater withdrawals[2]. Yet solutions do exist: diversified farming practices—at the heart of regenerative agriculture—can increase biodiversity by 37% to 189% over the long term[3]. In light of these challenges, we are transforming our practices to adopt a more resilient model. Our climate strategy is based on the Net Zero Initiative (NZI) framework to help reduce our carbon footprint, while our actions are aimed at making our production more resource-efficient.

Climate action

We are taking action both to reduce our emissions and to adapt our operations to the effects of climate change.

Objectives by 2035

38% reduction in our GHG emissions for Scopes 1 and 2 by 2035 (vs. FY20 in absolute)

30% reduction in Scope 3 GHG emissions by 2035 (vs. FY20 in intensity)

Objectives by 2030

Implementation of an analysis and adaptation plans in operations, agriculture, and procurement

2025-2026 results

18.7% reduction in Scopes 1 and 2 GHG emissions (vs. 2019–2020 in absolute)

5.7% increase in Scope 3 GHG emissions (vs. 2019-2020 in intensity) and **14.1%** reduction (vs. 2019–2020 in absolute)



Climate scenarios help us identify risks in our various areas of operation and at our priority production facilities, so we can develop local adaptation plans. In terms of agricultural sectors, we are implementing regenerative agriculture, adapting our crop varieties, and adjusting our production areas to better cope with the effects of climate change. This approach has led us, in particular, to shift part of our pea crops in France to the more temperate coastal areas.

Act to preserve natural resources

We are taking action to reduce our impact on natural resources, accelerate the circularity of our packaging, and enhance the sustainability of our supply chain.

Objectives by 2030

100% of packaging designed to be recyclable or reusable[4]

1/3 recycled material in plastic packaging

90% of irrigable surface areas managed using a decision-support tool for irrigation

2025-2026 results

98.3% of our packaging is designed to be recyclable or reusable

25% of recycled material in plastic packaging

68.6% of irrigable surface areas use a decision-support tool for irrigation

31.7% of renewable energy in our energy mix



We are continuing to expand the use of renewable energy at our production facilities. In 2025–2026, they accounted for 31.7% of our energy mix. This initiative is driven in particular by the use of biogas and biomass at our sites, the deployment of solar power systems, and the use of direct purchase agreements for renewable electricity. Thanks to biomass, the French sites in Estrées-Mons and Renescure together prevent the emission of 19,000 metric tons of CO_2 each year.

1 Greenhouse gas emissions from agrifood systems. Global, regional and country trends, 2001–2023: https://www.fao.org/statistics/highlights-archive/highlights-detail/greenhouse-gas-emissions-from-agrifood-systems.-global--regional-and-country-trends--2001-2023/en
2 The State of the Worlds Land and Water Resources for Food and Agriculture: https://www.fao.org/publications/fao-flagship-publications/the-state-of-the-worlds-land-and-water-resources-for-food-and-agriculture/en
3 Long-term agricultural diversification increases financial profitability, biodiversity, and ecosystem services: a second-order meta-analysis | Nature Communications: https://www.nature.com/articles/s41467-025-67757-7
4 As required by the European PPWR regulation.

Help protect ecosystems and biodiversity

Together with our farming partners, we are accelerating the adoption of regenerative agriculture practices: cover cropping and reduced tillage, crop rotation diversification, and sustainable management of water, nitrogen, and crop protection products. Their commitment is evaluated using a scoring grid based on research and independent standards. At the same time, we are assessing biodiversity-related challenges at our sites in order to identify our priorities for action.

Objectives by 2030

80% of growers engaged in regenerative agriculture

2025-2026 results

61.1% of growers engaged in regenerative agriculture

Since 2023, the Farm Academy has been supporting our agronomists and growers who are interested in adopting regenerative agriculture practices. The course includes 60 to 120 hours of training.

1.3.4 A momentum driven by committed employees and partners

PEOPLE
DRIVEN BY ENGAGED ASSOCIATES AND PARTNERS

Expectations of businesses are changing. Today, 3 out of 4 employees expect their employer to play an active role in health, equity, and inclusion[1], while employees who find meaning in their work are 1.5 times more engaged[2]. At the same time, 1 in 3 people participates in civic or charitable activities[3] every month, illustrating the growing importance of collective engagement. To meet these expectations, we are strengthening our role as a responsible employer by providing a stimulating and meaningful work environment. We are also developing partnerships with growers and local communities.

Be a responsible employer

We are committed to ensuring increasingly safe and well-being-focused working conditions, with the goal of zero lost-time accidents and the implementation of physical and mental health programs at all our sites. At the same time, we are stepping up our efforts to promote fair pay and inclusion. We firmly believe that the diversity of backgrounds, experiences, cultures, and perspectives is an essential asset for the Company. That is why we are committed to creating an inclusive work environment where everyone is respected, listened to, valued, and has equal opportunities to succeed and grow.

Objectives by 2030

0 annual workplace accident rate

100% of countries implementing inclusive practices every year

2025-2026 results

6.5 workplace accident rate

100% of countries implement inclusive practices



Our Diversity, Equity and Inclusion policy is based on six priorities: fair pay between women and men, inclusive hiring, equal opportunities in career paths, promoting an inclusive work environment, fostering a corporate culture open to all forms of diversity, and preventing discrimination and inappropriate behavior.

This approach is reflected in concrete actions, including the implementation of an inclusive recruitment process across Europe and the introduction of training programs focused on preventing discrimination. We are also continuing our efforts to promote equity in the workplace, with significant progress, particularly in Portugal, where gender parity has been achieved.

1 Research Digested: 2023 Edelman Trust Barometer Special Report: Trust at Work - Media Insights - Media Insights - Content Marketing and Communications Agency: https://insightsmedia.co.uk/research-digested/research-digested-2023-edelman-trust-barometer-special-report-trust-at-work/
2 State of the Global Workplace 2026 | Employee Engagement Data & Trends - Gallup: https://www.gallup.com/workplace/349484/state-of-the-global-workplace.aspx
3 New global estimates reveal that 2.1 billion people volunteer monthly - ILOSTAT : https://ilostat.ilo.org/blog/new-global-estimates-reveal-that-2-1-billion-people-volunteer-monthly/

Deliver a unique employee experience

We want to provide everyone with a stimulating and meaningful work environment. By rallying our employees around a major societal issue—the transition to plant-rich food—we strengthen their commitment and their ability to become the leading ambassadors of our mission, both among our stakeholders and in their daily lives. To that end, we have developed the Food Culture program, which offers a variety of awareness tools. To complement these initiatives, we are also working to develop our employees' skills, which are essential to their performance and personal fulfillment.

Objectives by 2030

100% of employees with an individual development plan by 2030

75% employee engagement rate each year

100% of sites with an active Food culture program each year

2025-2026 results

88% of connected employees have an individual development plan

72% employee engagement rate

79% of sites with an active Food Culture program



Through our internal Food Culture program, we are strengthening the connection between our employees and our mission. Rolled out at nearly 80% of our locations, it aims to promote plant-rich food by providing practical advice and inspiring experiences. It also helps foster a shared culture centered on our products, our business lines, and plants, by raising awareness of what we grow and cook.

Engage with communities

We are committed to building a value chain where human rights are respected and protected. Through an approach based on transparency, accountability, and continuous improvement, we promote ethical working conditions. We also develop long-term partnerships with our farming partners and contribute to the vitality of the regions where we operate. Finally, we encourage our employees to actively contribute to the development of their local communities.

Objectives by 2030

100% of sites involved in local initiatives each year

90% of growers' contracts renewed every year

2025-2026 results

97.5% of sites are involved in local initiatives

87.1% of growers' contracts renewed



97.5% of our sites have a local engagement program. Employees devote time to community initiatives aimed at promoting better nutrition or protecting the environment. In Poland, they work with schools and early childhood centers to raise awareness about the benefits of a balanced diet. In France, people are taking action to replant hedgerows in the fields. In many countries, they also participate in food drives alongside local organizations, supported by our product donations. In 2025-2026, we donated 2,539 metric tons of products to food aid organizations across Europe.

1.3.5 Key figures of our impact strategy

Our commitments	Our impact targets [1]	2024-2025	2025-2026
FOOD GOOD PLANT-RICH FOOD FOR ALL — **HIGHER QUALITY, PLANT-RICH FOOD FOR EVERYONE**			
#1 Build a relevant portfolio	50% of branded products revenue generated by cullinary offering by 2030	41.1%	40.4%
#2 Offer products that meet high nutritional standards	85% of branded products rated Nutri-Score A or B by 2030 (2024 algorithm)	91.9%	92.7%
	100% of branded products free from controversial additives by 2030	93.5%	97.3%
#3 Encourage behavior change	Schools that participated in the Vegetable Garden World Cup	200	536
	Our three regions have implemented a program to promote plant-rich cuisine every year	-[2]	2 regions
PLANET SUSTAINABLY SOURCED GROWN AND PREPARED — **TOWARD MORE RESOURCE-EFFICIENT PRODUCTION**			
#4 Climate action	38% reduction in our GHG emissions for Scopes 1 and 2 by 2035 (vs. 2019-2020 in absolute)	(3.8)%	(18.7)%
	30% reduction in Scope 3 GHG emissions by 2035 (vs. 2019-2020 in intensity)	(3.5)%	5.7%
#5 Act to preserve natural resources	100% of our packaging designed to be recyclable or reusable by 2030[3]	98.1%	98.3%
	1/3 recycled material in plastic packaging by 2030	-[2]	25.0%
	90% of irrigable surface areas to use a decision-support tool for irrigation by 2030	73.5%	68.6%
#6 Help protect ecosystems and biodiversity	80% of growers engaged in regenerative agriculture by 2030	57.6%	61.1%
PEOPLE DRIVEN BY ENGAGED ASSOCIATES AND PARTNERS — **A MOMENTUM DRIVEN BY COMMITTED EMPLOYEES AND PARTNERS**			
#7 Be a responsible employer	0 annual workplace accident rate	6.9	6.5
	100% of countries implement inclusive practices each year	-[2]	100%
#8 Deliver a unique employee experience	100% of connected employees with an individual development plan by 2030	87.7%	88.4%
	75% employee engagement rate each year	73.0%	72.0%
	100% of sites with an active Food culture program each year	65.9%	79.0%
#9 Engage with communities	100% of sites involved in local initiatives each year	100%	97.5%
	90% of growers' contracts renewed each year	85.6%	87.1%

1 The methods for calculating the indicators are presented in Section 2 "Sustainability report and Duty of care", for each target definition. In addition, the evolution of the impact strategy is explained in Section 1.3.1: "A mission to support the food transition / From materiality to action".

2 No result available for the indicator.

3 As required by the European PPWR regulation.

1.3.6 Our value creation model for stakeholders and the planet

For seven generations, our family Shareholders have been committed to building a resilient business model that prioritizes the long term and creates value for all of our stakeholders. The B Corp certification of the entire Bonduelle Group now provides an external assessment of our progress and our efforts to develop the value we create and share.

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.
- **628** 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.
- **82%** of products are suitable for a vegetarian diet.
- Nearly **677,000** metric tons of cooked vegetables and legumes.

An international presence anchored in the regions

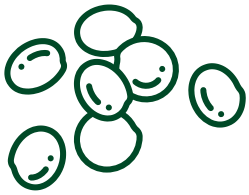
- Products sold in nearly **100** countries.
- **36** production and logistics sites in the heart of farmlands in **8** countries.
- Nearly **8,800** full-time equivalent employees, including **10%** seasonal employees.
- **47,000** hectares under cultivation by **1,823** farming partners

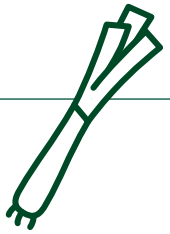
STRATEGIC AREAS TO ACHIEVE OUR MISSION

Mission:

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







Strategy:

- **Performance**
- **Strong brands and innovation**
- **Key geographies**
- **Operational and organizational excellence**
- ***Food***
- ***Planet***
- ***People***

VALUE CREATED FOR STAKEHOLDERS

For economic partners

- **2,186** million euros in sales.
- **79.6** million euros in current operating income.
- **6.6%** ROCCE.
- **100%** of the Bonduelle Group is B Corp certified.

For consumers

- **40.4%** of branded sales generated by cullinary offering.
- **92.7%** of branded products rated Nutri-Score A or B.
- **97.3%** of branded products free from controversial additives.
- **11,869** chefs trained in plant-rich cuisine.

For the planet

- **68.6%** of irrigable surface areas use a decision-support tool for irrigation.
- **98.3%** of our packaging is designed to be recyclable or reusable.
- **25%** recycled material in plastic packaging.
- **18.7%** reduction in Scopes 1 and 2 GHG emissions (vs. 2019-2020 in absolute).
- **5.7%** increase in Scope 3 GHG emissions (vs. 2019-2020 in intensity) and **14.1%** reduction (vs. 2019–2020 in absolute).

For employees

- **72%** employee engagement rate.
- **79%** of sites with an active Food Culture program.
- **100%** of countries have inclusive practices.

For farming partners

87.1% of growers' contracts are renewed.

For local communities and society at large.

97.5% of sites are involved in local initiatives.

Nearly **24,000** children took part in the Vegetable Garden World Cup.



Chapter 2

Sustainability report and Duty of care

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FOR MORE INFORMATION, PLEASE VISIT: 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 was prepared in accordance with Article 48i of the Corporate Sustainability Reporting Directive (CSRD – 2013/34/EU) and EU Taxonomy Regulation (EU) 2020/852.

The reporting scope is defined on the basis of the financial consolidation scope (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, 2025 to June 30, 2026.

Upstream agriculture

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 facilities 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.

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

Coverageof the value chain

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 IRO[1].

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.

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.

E1-5 — 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-energy.org/.

E1-6 — 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 structural 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 specific 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 specific emission factor.

Consumers

Emissions are based on sales volumes, usage modeling (retail and home), and a custom emission factor.

Consumer food waste

Emissions are based on production volumes associated with estimated loss ratios.

Franchises

This category includes products sold under brand license by third parties. We indicate emissions estimates (historically in Scopes 1 and 2) in proportion to the turnover of products sold under franchise (in Scope 3.14).

Packaging emission factor - Bonduelle Americas

The packaging emission factors used for the USA are based on French and European factors. This working assumption is similar across all reporting years.

1 Impacts Risks Opportunities.
2 Greenhouse gases.

Associates

This category includes associates. Estimates are made for the Nortera entity, whose GHG emissions are calculated by applying an economic intensity ratio to turnover based on the Bonduelle Group's participation rate.

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.

Adjustment of comparative information

"Committed to Bonduelle" policy

The definition of our metric on regenerative agriculture in our agronomic roadmap has been updated to better reflect the impact and performance of our action.

- Growers engaged in regenerative agriculture
  - 2024-2025 historical data: 59.3%
  - 2024-2025 updated data: 57.6%

Food Policy

Bonduelle has updated the calculation of the Nutri-Score indicator in order to monitor the evolution of the algorithm.

- % of products assessed as Nutri-Score A or B
  - 2024-2025 historical data: 98.8%
  - 2024-2025 updated data: 91.9%

Decarbonization policy

The carbon emissions data presented in E1-6 are subject to regular annual updates due to the continuous improvement of calculation methods, changes in emission factors and the comprehensiveness of carbon emissions.

These methodological effects are reflected over the base year, the year 2025-2026 and the previous year 2024-2025. The comparability between these years is therefore guaranteed (see E1-4 and E1-6 for the comparative analysis of 2025-2026 performance). The main updates that have had an impact are:

- Continuous reliability of the comprehensiveness of scopes 1, 2 and 3 emissions.
- Methodological changes:
  - Packaging: addition of supplier-specific emission factors and addition of emissions related to the use of energy in the manufacture of packaging;
  - Consumer waste: addition of emissions related to organic waste.
- Update of emission factors:
  - Nitrogen fertilizer application;
  - Mushroom cultivation;
  - Market-based electricity purchasing;
  - Overall review of energy-related emission factors.

The cumulative impact adjusted our carbon footprint for the previous year 2024-2025 by a total of 185,169 teqCO_2, *i.e.* 13.2%. As a reminder, in 2024-2025, the group's carbon emissions (in the scope of continued operations) were calculated as follows:

- Scope 1: 98,752 teqCO_2;
- Scope 2 (location based): 29,722 teqCO_2;
- Scope 2 (market based): 29,326 teqCO_2;
- Scope 3: 1,272,926 teqCO_2.

Reporting errors in prior periods

- E1-4 and E1-6: Adjustment cited above related to continuous improvement of carbon emission comprehensiveness;
- E3-3 – Water and marine resource targets: the change in water intensity (m^3/tonne of finished product) for 2024-2025 *versus* 2019-2020 has been corrected and amounts to 0.1% instead of the -10% reported last year.

No other 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 refers to 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 care of parent companies and contracting companies.

In addition, in order to meet the expectations of certain ESG analysts and non-financial rating agencies, in Section 2.6 the group publishes certain additional sustainability information that does not relate to matters deemed to be material within the meaning of the double materiality analysis validated in March 2026. This additional information is provided for the purposes of transparency and sectoral comparability.

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 1.3.6
ESRS S1	Processes to remediate negative impacts and channels for own workforce to raise concerns	Chapter 2 - Part 2.7
ESRS S3	Processes to remediate negative impacts and channels for affected communities to raise concerns	Chapter 2 - Part 2.7

Use of transitional provisions

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.

Limits on the publication of sustainability information

Despite reasonable efforts, Bonduelle has not been able to report on all the provisions required by the CSRD. Below is the list of unpublished items for this 2025-2026 report:

- E2-5 — Substances of concern and substances of very high concern: consolidation of quantities of substances of concern is not available;
- E2-4 — Water and soil pollution: Bonduelle is studying the relevance of an additional indicator to account for the effectiveness of its effluent treatment systems and the evolution of its footprint on the quality of the receiving environments (water pollution);
- 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;
- S1-14 — Health and safety metrics: the metric on work-related ill health is currently reported on a scope limited to France, and does not strictly comply with the CSRD requirement. The consolidation of this metric at group level requires the harmonization of data collection systems;
- S1-16 — Pay metrics indicators (pay gap and total compensation): the metric covers 71% of Bonduelle employees. Bonduelle does not have the consolidation tools to fully meet the CSRD requirements.

2.1.2 Governance

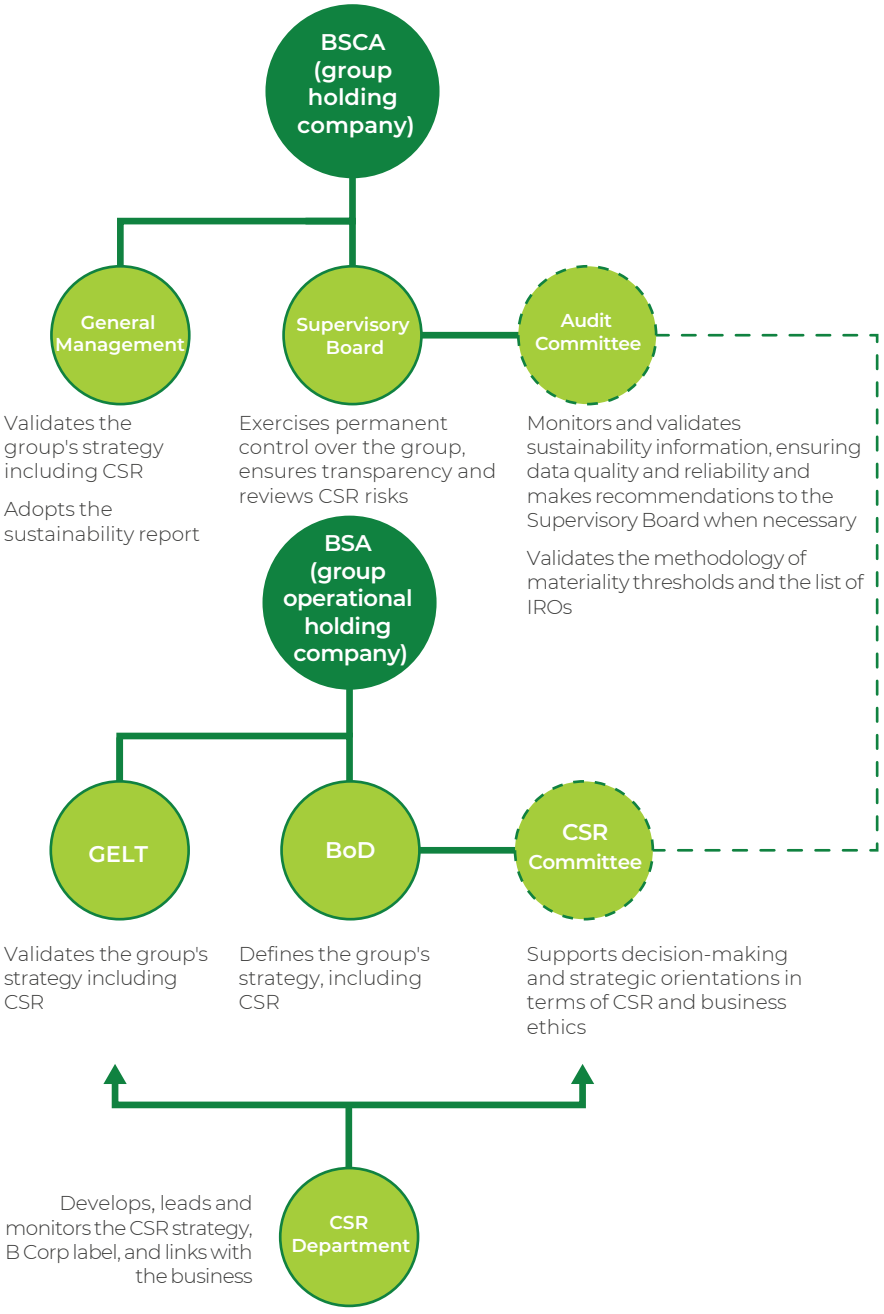
By way of introduction, it should be noted that information relating to the group's governance is presented in this section. Some information, such as the composition of the bodies and the expertise and skills of members, are described in more detail in Chapter 3 on corporate governance. This chapter 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 Compensation Committee are drawn), the Chief Executive Officer and the GELT[1].

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. The members of the Supervisory Board took part in a training session in August 2025 aimed at strengthening skills and understanding of the challenges arising from the CSRD Directive, particularly in terms of governance, non-financial reporting and supervision.

Diversity

As of June 30, 2026, the gender breakdown of governance bodies was as follows:

	Number	Percentage
SUPERVISORY BOARD (INCLUDING MEMBER REPRESENTING EMPLOYEES)[1]		
Men	4	44%
Women	5	56%
SUPERVISORY BOARD (EXCLUDING MEMBER REPRESENTING EMPLOYEES)		
Men	3	38%
Women	5	62%
BOARD OF DIRECTORS[2]		
Men	7	64%
Women	4	36%
GELT[3]		
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 *r*eporting: 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;
— and, where appropriate, validates policy directions related to sustainability.
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 compensation schemes (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 and verifies auditor independence;
— 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.

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 3.2.3.

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 second year of publication of the sustainability report, and in accordance with the responsibilities of each body, they were mainly informed of the results of the double materiality review.

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

Long Term Incentive (LTI) plans

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.

These have been gradually strengthened over the years, reflecting a desire to broaden and deepen the consideration of sustainability issues.

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

The LTI plan launched during the 2025-2026 fiscal year grants conditional variable compensation, 25% of which is based on extra-financial criteria. It is then divided into three equal parts with regard to the following criteria:

— the 100% renewal of B Corp certification for the entire group;

— the achievement of GHG reduction ambitions on Scopes 1 and 2 compared to a 2019-2020 baseline, which are aligned with the group's decarbonization objectives (see E1-4 — Targets related to climate change mitigation and adaptation)[1];

— improvement of the employee engagement rate (based on the Climate survey). The minimum threshold to be reached is 70%. The target for reaching 100% compensation is 75% (see S1-5 — Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities). The percentage of allocation between the threshold and the target is determined by a linear calculation.

The achievement of these criteria will be assessed at the end of the plan's term, *i.e.* at June 30, 2028.

General Managementcompensation

For 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 the 2025-2026 fiscal year, the annual compensation package for General Management comprises financial and extra-financial components, and is described and detailed in Section 3.4. The following extra-financial criteria are taken into account:

— B Corp certification for 100% of the Bonduelle Group's certifiable scope as of June 30, 2025;

— the achievement of GHG reduction ambitions on Scopes 1 and 2, which are aligned with the group's decarbonization objectives (see E1-4 – Targets related to climate change mitigation and adaptation[2]), *i.e.* a target of -15% in 2025-2026 compared to the 2019-2020 base year.

The achievement of these criteria is assessed on the date of review of the 2025-2026 financial statements by the Supervisory Board.

The 2026-2027 compensation policy is detailed in Section 3.4 and will be submitted to the vote of the Shareholders' Meeting of December 3, 2026.

1 The reduction target is linearized to enable an analysis of the achievement of reduction ambitions. Changes in scope are taken into account in order to align with the sustainability reporting scope.
2 See above.

GOV-4 — Statement on due diligence

CORE ELEMENTS OF DUE DILIGENCE	PARAGRAPHS IN THE UNIVERSAL REGISTRATION DOCUMENT	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)	2.7
b) Engaging with affected stakeholders in all key steps of the due diligence	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 - 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 Social 2.3
	ESRS 2 - SBM-2 – Interests and views of stakeholders	
	Topical ESRS: — SBM-2 - Interests and views of stakeholders — MDR-P - How views of stakeholders are integrated into policy	2.1.3
c) Identifying and assessing adverse impacts	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: — SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	
	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)	2.7
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	ESRS Environment 2.2
	MDR-T targets — Tracking effectiveness of policies and actions through targets	ESRS Social 2.3
	Topical ESRS: — "Metrics and targets" sections	

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 (facilities, regions, group) adapted to the organization of the domains;
- the presentation of the double materiality and the report to Bonduelle's governance bodies (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 facilities which make a significant contribution to the performance metrics.

2.1.3 Strategy

SBM-1 — Strategy, business model and value chain

Strategy and business model

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

The Bonduelle Group's impact strategy

Following the completion of the double materiality analysis, the Bonduelle Group's impact strategy was updated in 2025-2026 to include both the material challenges and the Company's voluntary commitments.

In line with the Bonduelle Group's mission to inspire the transition to a plant-rich food, to contribute to the well-being of people and the preservation of the planet, its impact strategy is driven by the B Corp certification and forms part of a continuous improvement approach. It is based on three pillars:

- **High-quality, plant-rich food for all, aiming to:**
  - offer consumers simple products with positive nutritional profiles and transparent information;
  - develop a tailored range of products which allows everyone to access plant-rich food;
  - and influence eating behaviors to help overcome human and environmental challenges related to food.
- **More resource-efficient production, aiming to:**
  - take climate action by reducing our greenhouse gas emissions across our value chain, and work with all our partners to adapt our operations to the effects of climate change;
  - take action to preserve natural resources by reducing our impact on them, improve the circularity of our packaging and strengthen the sustainability of our supplies;
  - and contribute to the protection of ecosystems and biodiversity to preserve the resilience of our business model, primarily by accelerating the rollout of regenerative agriculture with our partner growers.
- **An approach driven by committed employees and partners, aiming to:**
  - be a responsible employer by guaranteeing safer working conditions which promote well-being, with the ambition of zero lost-time accidents and physical or mental health programs being rolled out on all our facilities;
  - offer a stimulating and meaningful employee experience by motivating our employees around a major challenge for society: the transition to plant-rich food;
  - and engage with communities to build a value chain in which human rights are respected and protected.

For several years, Bonduelle has been committed to integrating sustainability objectives into all its activities, in particular through its impact 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 impact strategy are defined globally for all of the group's facilities and geographical areas.

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



Packaging

S2 (workers in the value chain)

- Manufacture of packaging
- Sourcing from sustainable sources
- Recyclability
- Greenhouse gas emission reduction



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

TRANSACTIONS



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)	
Candidates	Job interviews	
Bonduelle's management team	Consultation during the annual impact strategy reviews	
Growers	Quality audits and assessment of agronomic practices	
	Individual dialog	
	Meetings with Shareholder growers	
	Dialog at inter-professional bodies between upstream agriculture and manufacturing	
Suppliers	Quality assessments and audits	
	Assessment by EcoVadis	
	Supplier scoring	
Local communities	On-demand dialog with local communities at facility level	
Customers	Responses to questionnaires and annual audits	
	Annual survey with our main customers	
	Ad hoc meetings on business and sustainability topics	
Chefs	Training in plant-rich cuisine	
	Cooking tips	
Consumers	Dedicated service in all countries	
	Consultation of the consumer panel	
Professional federations/	Active participation in the various working groups	
Inter-professional bodies	Ongoing dialog	
NGOs and non-profit entities	Dialog through summits and events	Adherence to the European Chicken Commitment (see 2.6 Other sustainability-related matters)
	One-off requests by topic (*e.g.* regenerative agriculture)	
Financial analysts	Questionnaire responses/*Ad hoc* dialog on request	
Investors/Banks	Financing terms incorporating sustainability criteria	Financing set up *via* a Revolving Credit Facility (RCF) (see description below)
	Questionnaire responses/*Ad hoc* dialog on request	
	Specific events for SRI[1] funds	
Media/Journalists/Influencers	*Ad hoc* dialog in connection with our events	
Public authorities and institutions	Response to requests from ministries and parliamentarians on specific topics	
	Contributions to certain thematic consultations	
Research	*Ad hoc* dialog on specific topics related to our business model and innovations	

Representatives of nature

We address stakeholders representing nature through continuous engagement with NGOs and researchers throughout the year, and through the integration of science-based frameworks (*e.g.* the SBTi for the climate trajectory).

1 Socially responsible investment.

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 B Corp criterion, Bonduelle has been certified for 100% of its turnover since January 2026 (see Section 1.3.1).

Concerning the renewal rate of contracts with our agricultural partners, it was 87.1% at June 30, 2026 (see Section 2.3.2.3).

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 2029-2030, in accordance with the provisions contained in the RCF (see Chapter 5 - Note 8.6.6).

For the 2025-2026 fiscal year, Bonduelle is awaiting validation of its decarbonization trajectory aligned with the SBTi's 1.5°C scenario. Validation of this trajectory is expected during the 2026-2027 fiscal year. In the absence of a validated target for this scenario for the current fiscal year, Bonduelle's performance under the RCF criterion is not available for 2025-2026.

For information, the reduction in GHG emissions on "Scopes 1 & 2 Industry" is -19.96% compared to the 2019-2020 base year. The annual reduction target according to the RCF criteria based on the previously validated SBTi trajectory (well below 2°C scenario, validated in 2021-2022) for this fiscal year was -17.5%. The performance achieved is therefore higher than this interim reference target.

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	Impact strategy policies
E1 - Climate				
Climate change adaptation	+	AM AV	Medium	**Planet** — Climate change adaptation policy — "Committed to Bonduelle" agricultural policy — Environmental Management System (EMS)
	R	AM OP	Short	
Climate change mitigation	−	AM OP AV	Short	**Planet** — Climate change mitigation policy — "Committed to Bonduelle" agricultural policy — Environmental Management System — Packaging policy Pack Manifesto
	R	AM OP	Short	
E2 - Pollution				
Pollution of living organisms and food resources	−	AM	Short	**Planet** — "Committed to Bonduelle" agricultural policy
Pollution of water and soil	−	AM OP	Short	**Planet** — Environmental Management System — "Committed to Bonduelle" agricultural policy
Substances of concern	−	AM AV	Long	
E3 - Water and marine resources				
Water consumption, withdrawals and discharges	−	AM OP	Short	**Planet** — Environmental Management System — "Committed to Bonduelle" agricultural policy
	R	AM OP	Short	
E4 - Biodiversity and ecosystems				
Soil degradation and desertification	−	AM	Long	**Planet** — "Committed to Bonduelle" agricultural policy
Preservation of ecosystems and biodiversity	+	AM	Medium	

IRO	Type of IRO	Position in the value chain	Time horizon	Impact strategy policies
E5 - Resource use and circular economy				
Resource inflows including resource use	−	AM OP	Short	**Planet** — Packaging policy: Pack Manifesto — Environmental Management System
Resources outflows, including resource use	−	OP AV	Short	**Planet** — Pack Manifesto
	R	OP AV	Short	
S1 - Own workforce				
Health and safety	−	OP	Short	**People** — Occupational health and safety policy
Social protection	+	OP	Short	**People** — Compensation and benefits policy
Employee well-being	O	OP	Short	**People** — Quality of Life and Working Conditions policy (QLWC)
S2 - Workers in the value chain				
Sharing value with growers	+	AM	Short	**People** — "Committed to Bonduelle" agricultural policy
Forced labour Child labour	−	AM	Short	**People** — Policy on respect for workers' rights
S3 - Affected communities				
Water and sanitation	−	AM OP	Short	
S4 - Consumers and end-users				
Access to products and services	+	AV	Short	**Food** — Food Policy
	O	AV	Short	
Proposal of plant-rich products and promotion of flexitarianism for all (sub-topic specific to Bonduelle)	+	AV	Short	
	O	AV	Short	
Health and safety	−	AV	Short	**Food** — Quality and food safety procedures
	R	OP AV	Short	
Access to quality information	+	AV	Short	**Food** — Food Policy

+ − Positive impact / Negative impact

R O Risk / Opportunity

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

2.1.4 Impact, risk and opportunity management

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

Process and governance

In accordance with ESRS 2 (IRO-1), the Bonduelle Group identifies, assesses and prioritizes its material impacts, risks and opportunities across its entire value chain through a double materiality analysis which combines impact materiality and financial materiality.

As of the 2025-2026 fiscal year, the governance of this process has been strengthened and formalized:

- the methodology, materiality thresholds and results of the double materiality analysis are validated annually by the BSCA Audit Committee;
- the BSA CSR Committee is consulted on potential changes in the challenges and whether they are consistent with the group's impact strategy;
- the operational functions in question (CSR, human resources, food quality and safety and marketing) are involved in the annual review.

Annual double materiality review – 2025-2026 fiscal year

After an initial year of implementing the CSRD, the group conducted a targeted annual review of its double materiality, which was presented to the Audit Committee on February 23, 2026.

The objectives of this review were to:

- consolidate the adoption of IROs by the business lines;
- incorporate feedback from the 2024-2025 fiscal year;
- ensure consistency between double materiality, the positive impact strategy and expectations of the governance bodies.

The review made the following conclusions:

- no changes were made to the list of material IROs, which still lists 21 matters;
- certain IROs were subject to qualitative adjustments for prioritization or clarification. Any impact on the score has no impact on the materiality of these IROs or on materiality thresholds;
- for certain matters, the review highlighted the need to specify and consolidate the associated management metrics in order to strengthen the traceability and auditability of the system, particularly for the matter of access to products and services (S4);
- separation of "Responsible marketing practices" and "access to quality information". Only "access to quality information" remains material, due to the separate management of these two matters within the organization.

Link to the ESRS strategy and disclosures

The material IROs identified in the context of the double materiality analysis form the basis of:

- impact strategy;
- the definition of policies and action plans rolled out by the business lines;
- the metrics and objectives published in the ESRS environmental and social chapters.

In accordance with ESRS 2 (IRO-2), all Disclosure Requirements applicable to issues deemed material are covered in this sustainability report, subject to the transitional provisions adopted and the publication limits presented in BP-2.

Methodological reminder – Double materiality analysis

The assessment of impacts, risks and opportunities is based on a rating methodology defined for the 2024-2025 fiscal year, combining criteria of severity and probability for impacts, and magnitude and probability for financial risks and opportunities.

This methodology, including the associated materiality thresholds, remained unchanged in 2025-2026. The annual review conducted during the fiscal year focused on the interpretation and management of the issues identified, without changing the rating principles.

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

- **Analysis of climate physical risks** at our production facilities
- Tool **for estimating the impacts of climate change** on agricultural areas
- **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**
- Reducing our packaging materials at source
- Replacing materials and improving the recyclability of our packaging

PERFORMANCE INDICATORS

2025-2026 results

-18.7%
GHG emissions (absolute)
vs. 2019-2020 for Scopes 1 & 2
Target → -38% by 2035

61%
of growers engaged in regenerative agriculture
Target → 80% by 2030

+5.7%
GHG emissions (intensity)
vs. 2019-2020 for Scope 3
Target → -30% by 2035

Other indicators

2.3 $teqCO_2$/tonne
of finished products

916 kWh/tonne
of finished products

32%
of energy from renewable sources

14 certified facilities
ISO 50001 or ISO 14001

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

The group's climate transition plan is currently being drawn up. Bonduelle plans to gradually improve its disclosures on decarbonization levers, core assumptions and locked-in emissions once these components have been sufficiently consolidated.

Structuring of the decarbonization plan

This year, Bonduelle continues to structure its climate ambitions around two complementary policies: a decarbonization policy and an adaptation policy, for which work on climate risk analysis is underway.

Work is underway on a first version of a decarbonization plan, which has been formalized for certain areas. We are working to obtain a consolidated decarbonization plan in the near future, which is integrated into and managed in our carbon calculation tool.

Main decarbonization levers identified and resources allocated

Bonduelle is currently working on quantifying its main decarbonization levers, particularly for the agricultural upstream and our own operations. Some levers are described in E1-3 — Actions in relation to climate change policies.

Locked-in greenhouse gas emissions

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

Climate and Carbon governanceand supervision

The governance of climate challenges within Bonduelle is structured to ensure both strategic and operational management of the group's decarbonization trajectory.

At the strategic level, the Global Executive Leadership Team (GELT) regularly monitors climate and carbon challenges during its CSR and B Corp meetings. Decisions and strategic direction are carried out by the members of the GELT responsible for these areas, in particular the Chief Strategy, Brands and Impact Officer.

During the fiscal year, the operational governance of climate challenges evolved and became further embedded in the business lines. The B! Committee Pact Planet, which was initially set up to structure and disseminate carbon management tools and monitor the group's objectives, has been replaced by dedicated business line committees.

These committees meet on a regular basis, bringing together group and operational functions in key areas of decarbonization (including agronomy, industry and packaging). Their aim is to steer the emission reduction levers specific to each activity, to work on decarbonization scenarios and to consolidate the associated action plans.

This framework ensures close coordination between the group's climate strategy and its operational implementation within the various regions and business lines.

At the same time, Bonduelle has a number of project teams dedicated to organizing transformation tools and plans, including:

- the construction and rollout of a decarbonization roadmap, broken down by activity and aligned with the group's strategy;
- the rollout of a greenhouse gas emissions management tool;
- organizing the climate change adaptation approach, including the identification of risks and opportunities.

These multidisciplinary teams deploy business line expertise and help to incorporate climate issues into the group's operational processes and decisions.

More generally, this change is helping to make the carbon approach more integrated, agile and more firmly anchored in the Company's day-to-day activities.

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 climate risks related to Bonduelle's own operations and its upstream agriculture (see Section 2.2.1.3). This work will make it possible to assess the Bonduelle Group's resilience to these risks in the future.

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

- the group's risk map (see 4.2.2 Details of the main risk factors);
- the double materiality matrix (see 2.2.1.3 Impact, risk and opportunity management).

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

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Impact strategy policies
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	Medium	**Planet** — Climate change adaptation policy — "Committed to Bonduelle" agricultural policy — Environmental management system (EMS)
	R	Physical risk: Climate change may lead to extreme weather, increased drought and altered crop yields, which may directly impact physical assets and 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	Short	
Climate change mitigation	−	Bonduelle emits greenhouse gases in its value chain. Agriculture, packaging, production 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, including increased extreme weather events, flooding, damage to livelihoods, ecosystem collapse, increased risk of cold chain disruption, etc.	AM OP AV	Short	**Planet** — Climate change mitigation policy — "Committed to Bonduelle" agricultural policy — Environmental Management System — Packaging policy Pack Manifesto

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Impact strategy policies
Climate change mitigation	R	Transition risk: Energy and fuel consumption are a high expense item for Bonduelle, which presents a financial risk. Fluctuations in energy prices and rising costs related to carbon taxes in particular may make the group more vulnerable. On the one hand, failure to meet the requirements of legislators carries legal risks, which can lead to deregistration. On the other hand, failure to take into account the expectations of retailers and consumers in terms of climate commitment also carries reputational risks, which may lead to a decline in sales.	AM OP	Short	**Planet** — Climate change mitigation policy — "Committed to Bonduelle" agricultural policy — Environmental management system (EMS)

+ − Positive impact / Negative impact

R O Risk / Opportunity

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

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.

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 integration of climate risk into agricultural practices, supplies, business continuity, transport and health standards is a major challenge for the development of Bonduelle's business model and strategy. It is also essential to help ensure healthy, high-quality food that is accessible and has the lowest possible environmental impact.

During the 2025-2026 fiscal year, Bonduelle undertook, with the support of a firm of experts, an in-depth analysis of the exposure of its industrial assets (plants, offices, logistics centers and warehouses) to the physical risks related to climate change. This analysis is based on internationally recognized scientific methodologies aligned with current regulations and standards.

The work carried out made it possible to assess, for the facilities concerned, the main climate hazards likely to affect their operations, as well as their associated vulnerabilities, by estimating their potential financial impacts. The initial results obtained are consistent with the assessment of the financial materiality of physical risks carried out as part of the group's double materiality analysis.

The next step will be to put these results into perspective with the exposure of the group's agricultural basins and strategic supply chains, in order to have an integrated view of the physical risks affecting the value chain. This work will also allow the group to refine the risk assessment at the local level, taking into account the prevention and adaptation systems already in place on the various facilities and in different countries. The objective is to better identify adaptation priorities and gradually strengthen Bonduelle's operational resilience to the effects of climate change.

FOCUS ON IDENTIFYING PHYSICAL RISKS

For industry

Methodology used

Physical climate risks are assessed according to three pillars (as defined in the IPCC[1] 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 sensitivity of assets to hazards and the level of potential impact.

The analysis is based on CMIP6 climate models covering the 1985-2100 period and incorporating projections of temperature, precipitation, relative humidity, wind and solar radiation. In order to improve the spatial accuracy of the analyses, a statistical downscaling methodology (CDF-t) is used.

1 Intergovernmental Panel on Climate Change.

Climate scenarios and time horizons

Our risk analysis focused on two climate projection scenarios with a baseline analysis, 2030 and 2050:

— SSP2-4.5 – Intermediate scenario aligned with current French emission reduction commitments in line with the Paris Agreement. This scenario is expected to lead to warming of 1.6 to 2.5°C by 2050. This is the baseline scenario;

— SSP5-8.5 – High-emissions scenario without additional climate policy. This scenario is projected to lead to a warming of 1.9 to 3°C by 2050, which is the worst case scenario.

Three time horizons were taken into consideration, in line with the expected life of the operations:

— 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 facility.

Vulnerability

The vulnerability analysis was performed considering climate-related risks in line with the CSRD/ESRS requirements for identifying and assessing climate risks, and relying, where applicable, on the risks mentioned in the Taxonomy.

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	
			Water stress	
Acute	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.

Main climate risks identified

Between now and 2050, the hazards with the greatest impact on Bonduelle's facilities are expected to be mainly heat waves and droughts. Tornadoes and flooding will continue to pose critical risks for specific facilities.

These hazards could lead to both physical damage (buildings, networks and production lines) and operational disruptions (affecting continuity of supply and the safety of employees).

This development calls for the integration of climate resilience into asset lifecycle management and maintenance planning.

The vast majority of risks are concentrated in Bonduelle's 10 most critical assets, located in Europe and the United States. These results will allow for a targeted approach at these facilities to conduct in-depth analyses and prioritize investments.

Associated financial impacts

To translate climate risks into financial impacts, the methodology is based on standard impact curves that relate the level of an asset's hazard exposure to the scale of the damage suffered. These curves are based on a review of the scientific literature and may be refined once the information is available depending on the specific vulnerability of each asset.

In this way, two types of impact are identified:

- material loss: this refers to direct damage to buildings, equipment and stocks. It corresponds to the average annual loss, expressed as a percentage of the total replacement cost;
- business interruption: this is the average annual disruption to productivity in number of days, resulting from breakdowns, damage, repairs and non-physical damage.

For certain hazards, such as hail, soil erosion or landslides, for example, certain indices are used to assess the level of risk and the associated potential impact.

The results of this study show that Bonduelle's expected losses are in line with the risk exposure of other comparable players in the consumer goods sector.

For agricultural basins

Identification of hazards

Bonduelle has acquired a tool developed by an external partner specializing in this area. 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 continuing to map its facilities and production basins that are most exposed and vulnerable to climate hazards, with priority being given in 2025-2026 to carrying out a risk analysis on our production facilities (see previous section).

A modeling tool is accessible online for all of the group's agronomic teams, so that they can independently conduct and update analyses.

This work aims to assess the potential financial impact and the ability of production facilities and production basins to adapt to the identified risks. An initial analysis has already been carried out on the group's three main crops, and will be gradually extended to other crops.

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

Bonduelle is not affected by the exclusion criteria referred to in Articles 12(1)(d) to (g) and 12(2) of Delegated Regulation (EU) 2020/1818 on Paris-aligned benchmarks.

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

To manage its material impacts, risks and opportunities related to climate change, Bonduelle relies on a set of complementary policies, covering mitigation, adaptation, energy efficiency and the deployment of renewable energy:

- Climate change mitigation policy (carbon reduction);
- Climate change adaptation policy (version 2, May 2026);
- 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 rely on the EMS and agricultural policy for their operational deployment.

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). This strategy is based on three pillars:

1. **Overall emission reduction**

Reduce the direct and indirect emissions generated by production, agricultural and logistics activities, in Scopes 1, 2 and 3, based on absolute measurements and independently of changes in operating volumes.

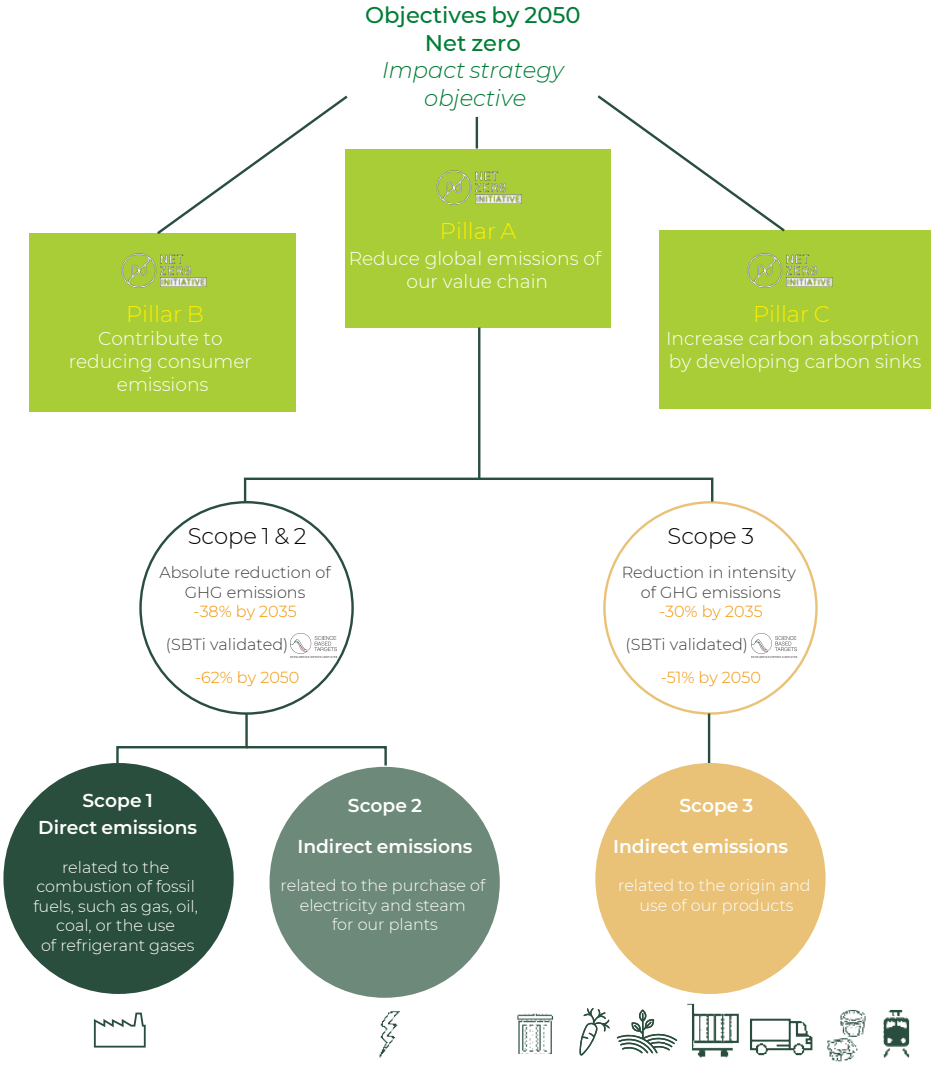
2. **Contribution to the mitigation of external emissions**

Align the group's business model with its mission to promote the transition to plant-rich food, which generates fewer carbon emissions than products of animal origin.

3. **Sequestration of residual emissions**

Offset residual emissions through regenerative agricultural practices that promote soil carbon sequestration.

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 and its entire value chain.

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 Carbon & Climate Manager, with the support of the Chief 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 set up several monitoring systems to ensure progress towards the objectives defined in its mitigation policy:

- dedicated committees for each business line are regularly organized to oversee the carbon reduction trajectory of each of the group's business lines, in line with overall objectives;
- a management tool is used to calculate, analyze and share KPIs related to carbon emissions at group level. It will ultimately enable the facilities to monitor their performance over the year and compare their results in order to encourage the exchange of best practices;
- 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 used.

Reference frameworks to which the policy relates

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

- the Science Based Targets initiative (SBTi) to set our decarbonization trajectory aligned with the Paris Agreement;
- 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.

Climate change adaptation policy

Climate change poses an unprecedented challenge for all global value chains, particularly on agricultural production. Bonduelle sees it as a key factor in the development of its business lines, strategy and business model. The group is already seeing real-world impacts including changes in growing conditions, pressure on water resources, soil erosion, etc. In this context, integrating climate risk into agricultural practices, supplies and operational arrangements is essential to guaranteeing healthy, high quality and accessible food supplies.

This policy aims to structure a more overarching and proactive approach, making it possible to anticipate and reduce the vulnerability of operations to the current and future impacts of climate change, while strengthening the resilience of the value chain as a whole.

Policy targets

The impacts, risks and opportunities covered by this policy are as follows:

- Positive impact: Bonduelle can contribute to the resilience of food systems and the working conditions of partner producers through its choice of crops and varieties, the development of additional legume crop areas, support for adapted practices and training for farmers;
- Material risk: climate change may directly disrupt the production of the group's key resources, as well as the distribution and continuity of production and logistics operations.

The Bonduelle Group's adaptation policy aims to:

- strengthen the resilience of processes and protect employees from 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;
- integrate climate risks into corporate strategy and decision-making.
- seize opportunities related to technological and regulatory developments in terms of sustainability;
- align with recognized international frameworks and standards (TCFD, SBTi, etc.).

Policy scope

The adaptation policy covers the entire Bonduelle Group, including production, distribution and the supply chain.

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 Carbon & Climate Manager, with the support of the Chief Positive Impact Officer. The group's central functions, in particular Risk Management, Agronomy and Industry, are also responsible for the proper rollout of the policy.

Policy oversight procedure

The progress of the adaptation policy is regularly monitored with the relevant business line officers, enabling priority actions to be managed and the approach adjusted according to the results obtained.

As part of its positive impact strategy, Bonduelle has set itself the objective of defining and deploying, by 2030, an adaptation plan covering industrial, agri-food and supply activities, aimed at strengthening the resilience of operations and securing business continuity.

Policy reference framework(s)

The policy was developed based on:

- WCRP-CMIP6, NASA, ERA5, Aqueduct (WRI), Copernicus and FATHOM climate data for physical risk analysis, in alignment with the EU Green Taxonomy;
- the IPCC SSP2-4.5 and SSP5-8.5 scenarios (AR6);
- the Net Zero Initiative (Carbone 4);
- Bonduelle's double materiality analysis;
- the Risk Management Department's group risk map.

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 and E3 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 (particularly in energy matters);
- 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's QSHE team.

Policy oversight procedure

Bonduelle has implemented several monitoring systems to monitor objectives and manage impacts, risks and opportunities:

- steering committees held every six weeks to monitor the progress of the EMS policy objectives and, if necessary, adjust actions to achieve the targets set;
- monthly monitoring of KPIs: key indicators linked to Bonduelle's policy and material IROs are monitored across all facilities in order to assess performance and identify areas for improvement;
- a KPI reporting platform: data is centralized *via* an online platform and consolidated in a dashboard which specifies the objectives, scopes, units and levels of granularity of the indicators;
- external audits carried out regularly by certification bodies and competent authorities, particularly for Bio and B Corp certifications;
- an annual review of EMS management at group and regional levels in order to assess the system's performance and define areas for improvement.

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;
- SBTi standard framework.

Inclusion of stakeholders in policy development

The EMS has been put together based on a dialog with the various Bonduelle regions, which have notably participated in setting the objectives for this policy.

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.

Policy targets

The "Committed to Bonduelle" agricultural policy aims to support the transformation of agricultural production systems in order to strengthen their resilience to climate change while helping to limit it.

Through this policy, Bonduelle is pursuing the following four objectives in response to climate challenges:

- strengthen the resilience of agricultural sectors to the effects of climate change, in order to sustainably preserve production capacities and the quality of harvests;
- reduce the greenhouse gas emissions associated with upstream agriculture, by promoting changes in cultivation practices and identifying decarbonization levers adapted to the various sectors;
- develop regenerative agriculture, in order to contribute to the preservation of soil health, biodiversity and water resources, while improving the capacity of farms to adapt to climate change;
- supporting farming partners in the transition of their practices, thanks to the group's agronomic expertise, knowledge sharing and the gradual rollout of solutions adapted to local contexts.

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.

As part of the actions and objectives of the Agro policy, Bonduelle distinguishes between its partner producers — growers who produce vegetables under a direct contract with the group and are technically supported by its agronomy teams — and its agricultural suppliers, who supply the group with raw materials without a direct production link. Unless explicitly stated otherwise, the targets and indicators presented in this report are for partner producers only.

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 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 facility 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 agricultural commitments and guidelines to all of the group's stakeholders;
- direct engagement with farming 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

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. These actions can, for example, lead agronomy teams to test the viability of new vegetable varieties that are more resistant to new climatic conditions, adapt sowing and harvesting periods, and assess changes in yields in production areas.

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.

Training agronomy technicians and producers in regenerative agriculture

Agricultural employees and farmers are encouraged to learn about regenerative agriculture. This is one of the objectives set by the Agro roadmap.

In November 2023, Bonduelle launched the Bonduelle Farm Academy in collaboration with the training company Icosystème, which helps to meet the crucial need for training in regenerative agriculture for its agro employees, as well as its partner producers.

Alongside this training course, farming partners can also train *via* other organizations offering equivalent training.

At group level, awareness-raising and training actions are monitored using our indicators presented in E1-4 — Targets related to climate change mitigation and adaptation.

Actions deployed and resources allocated to own plant operations

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 and 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 2025-2026, Bonduelle continued to invest in energy efficiency at its, with for example the installation of smart energy meters in France and Portugal, and refrigerant leak detection systems in the United States and France.

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 ISO 14001 certifications

Bonduelle is pursuing an ISO 50001 and/or ISO 14001 certification process at its facilities in Europe. These international standards aim to continuously improve energy and environmental performance. All facilities are in the process of implementing an environmental management system. In 2025-2026, 10 Bonduelle facilities were ISO 50001 certified, and 11 were ISO 14001 certified.

European mechanisms for energy saving obligations

Bonduelle is involved in European energy saving mechanisms. The group's agro-production facilities have therefore made their technological and organizational improvement actions part of their subsidized energy saving plans.

The value of energy saving certificates (ESCs) obtained or being obtained for work carried out in the 2025-2026 year on energy efficiency systems and technologies is equivalent to 14,052 MWh cumulated and discounted. Bonduelle carried out a heat recovery and boiler optimization project on the Estrées-Mons facility (France).

Substitution of renewable energies for fossil fuel energy

In 2025-2026, renewable energy[1] represented 31.7% 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 facilities.

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 consumed by the group or fed into the networks, depending on the configuration (own installation or partners). The surplus is sold.

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

- in the Békéscsaba, Nagykörös and Nyiregyhaza facilities (Hungary), an average of 94% of the biogas from internal effluent methanizers is recovered in the boiler room;
- the Estrées-Mons facility (France) covers 84% of its steam requirements with its biomass steam production plant. The facility saves more than 13,000 tonnes of CO_2 per year. Some 30% of the plant's vegetable waste is converted into biomethane;
- at the historic Renescure facility (France), the biomass boiler produces 62% of steam requirements, which avoids nearly 6,000 tonnes of CO_2 per year;
- three plants recover 100% of their waste through methanation: Vaulx-Vraucourt, Renescure (France) and Gniewkowo (Poland);
- as part of a long-term partnership with TotalEnergies, the Labenne facility (France) provides green waste (silage, silage juice, sludge from the wastewater treatment plant, cooked green waste) for use in off-site methanization processes.

Bonduelle is also seeking to electrify its energy consumption, to replace fossil fuels. For example, the Ruchocice facility in Poland has installed a heat pump, which also improves the efficiency of its heating and air conditioning system.

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).

1 Within the meaning of the CSRD.

Development of green electricity

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 2025-2026 was 9.9 gigawatt hours (GWh).

Alongside these PPAs, Bonduelle purchased electricity under a Guarantee of Origin (GO) for one of its production facilities in Poland for a value of 4.7 GWh.

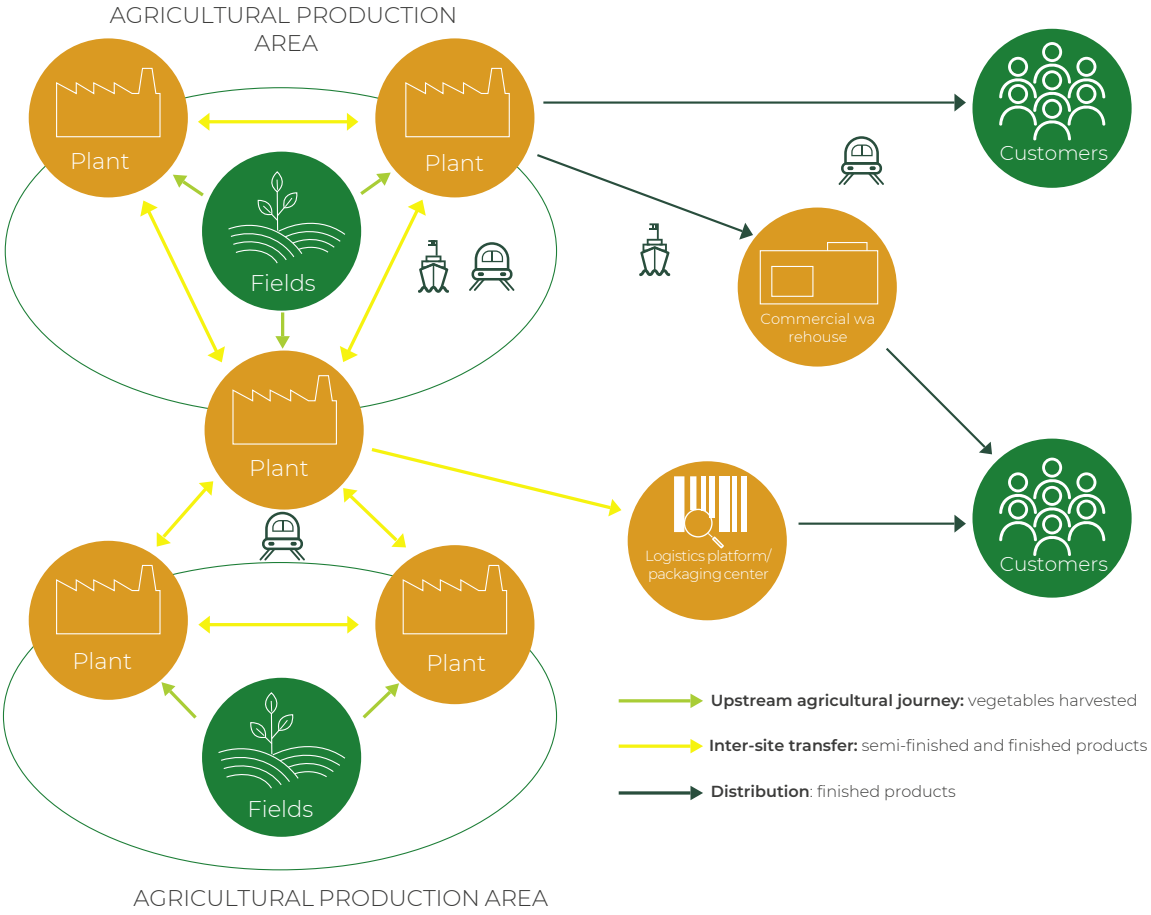
Training and awareness-raising

The creation of training and communication systems began with the training of internal Climate Fresk facilitators to offer workshops to employees (mainly at the head office in Villeneuve d'Ascq and in Poland). Global warming is everyone's business, which is why our facilitators come from different departments (Positive Impact, HR, Industrial Operations, Sales, Marketing and Industrial Environment). At the head office, the Fresk workshop is now fully integrated into the employee onboarding process.

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 inter-site transfers of semi-finished and finished products between our plants, internal facilities 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. CO_2 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 region, flow, type of transport, technology and industrial plant.

Actions deployed on our packaging

As part of its strategy to reduce its carbon footprint, the group is rolling out a series of core actions related to its packaging, aimed at reducing greenhouse gas emissions associated with the entire life cycle of products, particularly on the upstream and downstream scopes.

These actions are based on three main levers:

Reducing materials at source: the group implements programs to lighten packaging and eliminate non-essential elements, such as reducing the thickness of metal cans or removing certain components (*e.g.*: lids in the fresh prepared range). These initiatives reduce the volumes of virgin materials used, with targets of several hundred metric tonnes of materials avoided in the short and medium term.

Replacing materials: the group is beginning to transition to materials with a lower carbon impact, primarily by incorporating recycled plastics and bio-based materials, which can reach up to 30% in certain applications.

Improving the recyclability of packaging: the group is developing recyclable single-material packaging solutions to replace multi-material structures, particularly for pouches and flexible packaging.

These actions are being rolled out in the group's main geographical areas (Europe and the Americas) and cover all packaging categories (primary, secondary and tertiary). They contribute to reducing greenhouse gas emissions by reducing the volume of virgin materials, favoring the use of recycled or renewable resources, and improving the circularity of packaging.

2.2.1.4 Metrics and targets

E1-4 — Targets related to climate change mitigation and adaptation

The targets presented in this report were defined on the basis of an internal analysis conducted by the Bonduelle Group's experts, in conjunction with the relevant business lines. If a consultation of external stakeholders has been carried out, this is specifically described in the information page for the relevant target.

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. As the update request has been sent to the SBTi, the new objectives aligned with the 1.5°C scenario will be validated during the 2026-2027 fiscal year. This update 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 current interim 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 based on a well-below 2°C scenario.

When setting its GHG emission reduction targets, the Bonduelle Group took into consideration the main assumptions of changes likely to affect both the level of its emissions and its ability to reduce them, including:

- **Changes in business volumes**: the reduction targets were built by integrating an assumption of growth in production volumes by 2035;
- **Changes in consumer preferences and demand**: the group anticipates an increase in demand for plant-based products and products using sustainable agricultural practices. The group incorporates these changes in consumer expectations into its innovation development;
- **Regulatory factors**: 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. In addition, the group monitors changes in the European regulatory framework likely to modify market conditions and accelerate or constrain certain decarbonization levers;
- **New technologies**: the group includes in its trajectory assumptions of a gradual availability of decarbonization solutions for industry. The rollout of regenerative agricultural practices is also taken into account as a factor in improving the Scope 3 carbon performance.

Challenge: Climate change mitigation – negative impact & risk

-38%

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

— **Link to the IROs:**
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 Targets initiative (SBTi).

— **Methodology:**

→ *[[GHG Scopes 1 & 2 emissions year N] - [GHG Scopes 1 & 2 baseline emissions]] / [GHG Scopes 1 & 2 baseline emissions]*

→ 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 representative of a year of normal operations (last year of operations before the major disruptions related to Covid).

→ 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 Geographical areas: 100% of the group's facilities *under location-based.*

-30%

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

— **Link to the IROs:**
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 Targets initiative (SBTi).

— **Methodology:**

→ *[[Scope 3 GHG emissions year N/Tonnage of manufactured products N] - [Scope 3 baseline GHG emissions/Tonnage of manufactured products baseline]] / [Scope 3 baseline GHG emissions/Tonnage of manufactured products baseline*]

→ 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 representative of a year of normal operations (last year of operations before the major disruptions related to Covid).

→ Use of the GHG Protocol for carbon accounting for Scope 3.

— **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	2019-2020 Baseline	2030 target*	SBTi approved 2035 target**	2024-2025	2025-2026	Change *vs.* Baseline	Change *vs.* N-1
TOTAL GHG EMISSIONS	**1,382**	**1,084**	**956**	**1,208**	**1,181**	**(14.5)%**	**(2.2)%**
Scopes 1 + 2	138	103	**86**	133	112	(18.7)%	(15.5)%
Scope 3 (excluding consumers)	1,244	980	**871**	1,075	1,069	(14.1)%	(0.6)%
Scope 3 - intensity (excluding consumers in kteqCO_2/ tonne of products manufactured)	1,491	1,175	**1,044**	1,439	1,577	5.7%	9.6%

* 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 2025-2026 performance is aligned with the targets set as part of our SBTi trajectory. This performance is the result of a combination of several factors:

— the proportion of renewable energy consumed in our plants, in particular *via* the Renescure biomass boiler and the use of biomass steam in our Estrées-Mons plant;

— changes in the energy mixes of the countries in which Bonduelle operates;

— lower production volumes compared to the 2019-2020 base year.

Scope 3 emissions decreased by -14.1% in absolute terms compared to the base year. This reflects an improvement in the overall carbon footprint of the value chain, which nevertheless remains lower than expected given the contraction in activity.

This lower efficiency is reflected in the intensity analysis, with an increase in the ratio per tonne of finished products (+5.7%). This result, which fell short of the expected performance, is mainly attributable to the increase in the ratio on ingredient purchases (particularly those used in the composition of cooked ranges), the transportation of goods, as well as on industrial activities (excluding Scopes 1 and 2) and co-manufacturing. It underlines the need to continue decarbonization efforts on the main upstream and downstream emission sources in order to improve the carbon efficiency of the business portfolio.

Reminder of the definition of the scopes considered for our impact 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 positions us compared to the 2019-2020 base year. This base 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 and/or agricultural facilities 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 to the IROs:**
  Regenerative agriculture will ultimately enable a reduction in the use of mineral fertilizers, the main emission factor in our crop growing, primarily due to its positive impact on soil fertility. Bonduelle's detailed description of regenerative agriculture can be found in E4-2 — Policy related to biodiversity and ecosystems.
- **Methodology:**
  - *[Number of growers engaged in regenerative agriculture] / [Total growers under contract]*
  - Assessment of producer commitment is based on the sending out of a questionnaire collecting 23 different pieces of data to populate 12 sub-indicators. This data is analyzed through the Regenerative Agriculture spreadsheet (Bonduelle scorecard) and awards a certain number of points. A minimum of 40/100 points indicates a committed producer, aware of regenerative agriculture and who has started taking 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 Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.
- **Stakeholder consultation:**
  The Bonduelle scorecard on regenerative agriculture was designed to incorporate the contributions of various organizations, and is in line with the approach of the SAI, a benchmark for agro-industrial sectors.

100%

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

- **Link to the IROs:**
  Employee training is essential to explain and support a carbon emission reduction strategy at producers.
- **Methodology:**
  - *[Number of agro-trained employees] / [Total agro employees]*
  - 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 Icosystème.

80%

Growers aware of regenerative agriculture by 2030

- **Link with the IROs:**
  Producer training is key to implementing an emission reduction strategy.
- **Methodology:**
  - *[Number of growers made aware of regenerative agriculture] / [Total growers under contract]* Bonduelle delivers a training program in regenerative agriculture, through the "Bonduelle Farm Academy", offering three levels of expertise: awareness-raising, fundamentals and officer level. 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 Icosystème, PADV and other training organizations.

90%

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

- **Link to the IROs:**
  Agricultural GHG emission reduction *via* a plan to reduce the use of nitrogen fertilizers.
- **Methodology:**
  - *[Area cultivated with sustainable nitrogen fertilizer] / [Total cultivated area under contract]*
  - 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 to the IROs:**
  Agricultural GHG emission reduction *via* a plan to reduce the use of nitrogen fertilizers.
- **Methodology:**
  - *[Cultivated area with nitrogen fertilizer optimization technique] / [Total cultivated area under contract]*
  - 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.
  - A technique for optimizing nitrogen fertilization corresponds to a modulated and localized application of nitrogen inputs.
- **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 by 2030

- **Link to the IROs:**
  Agricultural GHG emission reduction *via* a plan to reduce the use of nitrogen fertilizers.
- **Methodology:**
  - *[Cultivated area with practices that reduce the need for additional mineral nitrogen] / [Total cultivated area under contract]*
  - 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.

	2024-2025	2025-2026	Target
% of growers engaged in regenerative agriculture	57.6%	61.1%	**80%**
% of growers made aware of regenerative agriculture	59.5%	62.2%	**80%**
% of Bonduelle cultivated surface areas on which nitrogen fertilizer use is reasonable	78.1%	82.0%	**90%**
% of Bonduelle cultivated surface areas on which at least one nitrogen fertilization optimization technique is used	70.0%	72.6%	**90%**
% of Bonduelle cultivated surface areas on which practices reducing the need for additional mineral nitrogen are used	40.4%	48.2%	**90%**
% of agro employees trained on regenerative agriculture	18.8%	27.4%	**100%**

The results for 2024-2025 have been adjusted following the reclassification of certain partners now considered as suppliers rather than producers.

In 2025-2026, we note an overall improvement in the Agro roadmap indicators. This progress is the result of the involvement of our field agronomists to engage with our partners, and of improved reporting reliability. At the same time, the Farm Academy training course continued to be rolled out to our agronomy employees.

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.

	2024-2025	2025-2026
% of total land cultivated for Bonduelle certified organic (producers + suppliers)	2.4%	1.8%
% of Bonduelle cultivated surface areas not harvested	6.3%	6.5%

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	2024-2025	2025-2026
ENERGY CONSUMPTION		
Fuel consumption from coal and coal products	0	0
Fuel consumption from crude oil and petroleum products	23,029	30,249
Fuel consumption from natural gas	298,535	235,793
Fuel consumption from other fossil sources	0	0
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	49,658	47,748
Total fossil energy consumption	**371,221**	**313,790**
Share of fossil fuels in total energy consumption (in %)	*54.9%*	*50.5%*
Consumption from nuclear sources	**112,108**	**110,161**
Share of consumption from nuclear sources in total energy consumption (in %)	*16.6%*	*17.7%*
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	39,427	42,670
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	151,933	152,283
Consumption of self-generated non-fuel renewable energy	1,249	1,854
Total renewable energy consumption	**192,609**	**196,807**
Share of renewable sources in total energy consumption (in %)	*28.5%*	*31.7%*
TOTAL ENERGY CONSUMPTION	**675,938**	**620,757**
Share of energy related to our own operations	100%	100%
ENERGY PRODUCTION		
Renewable energy production	5,539	6,354
Non-renewable energy production	0	0
TOTAL ENERGY PRODUCTION	**5,539**	**6,354**

The 2024-2025 fiscal year has been adjusted to include warehouse energy data and to reclassify propane into the appropriate category.

The decrease in energy consumption observed is linked to a drop in production over the year 2025-2026, as well as to the shutdown of production at the Cristalina facility (Brazil) (July 2025). The share of renewable energy in energy consumption is on the rise, in particular through the replacement of fossil fuels (gas, propane) by electricity.

Energy consumption per tonne of manufactured products (TMP)

kWh/TMP	2024-2025	2025-2026
TOTAL ENERGY	**905**	**916**
Electricity Ratio	327	354
Other energies (of which gas)	578	562

Energy intensity based on net income[1]

MWh/millions of euros	2024-2025	2025-2026
Total energy consumption by net income	307	284

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.*

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

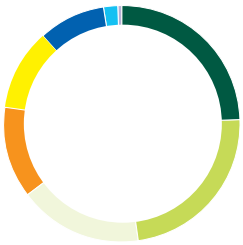
The methodology, key assumptions and emission factors used to measure GHG emissions can be found in Section 2.1.1 Basis for preparation.

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[2].

The majority of the emission factors are based on the ADEME carbon database. Global emissions in 2025-2026 (amounted to 1,557,551 teqCO_2, *i.e.* 2,298 kg CO_2 per tonne of manufactured product.

Compared to the previous year 2024-2025, our emissions fell by -1.8% in absolute terms, and increased by +8.2% 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



24.7% Consumer **Scope 3**
23.3% Packaging **Scope 3**
16.9% Cultivated food raw material **Scopes 1 and 3**
12.7% Industry **Scopes 1, 2, 3**
11.0% Purchased food raw material **Scope 3**
9.3% Supply Chain **Scopes 1 and 3**
1.9% Employee travel **Scope 3**
0.2% Other (services, insurance, IT) **Scope 3**

	2019-2020 Baseline	2024-2025	2025-2026	Change *vs.* Baseline
Gross Scope 1 GHG emissions *(teqCO_2)*	**98,252**	**102,673**	**86,055**	**(12.4)%**
Percentage of Scope 1 GHG emissions resulting from regulated emission trading schemes (in %)	17.8%	16.6%	13.0.%	*(27.0)%*
Gross location-based Scope 2 GHG emissions *(teqCO_2)*	**39,681**	**29,993**	**26,063**	**(34.3)%**
Gross market-based Scope 2 GHG emissions *(teqCO_2)*	**-**	**29,545**	**27,058**	**NA**
Total gross indirect GHG emissions (Scope 3) *(teqCO_2)*	**1,602,170**	**1,453,902**	**1,445,434**	**(9.8)%**
1 Purchased goods and services	790,320	712,037	678,231	(14.2)%
2 Fixed assets	32,176	34,464	33,653	4.6%
3 Fuel- and energy-related activities (not included in Scopes 1 or 2)	26,569	24,042	22,021	(17.1)%
4 Upstream transportation and distribution	200,885	150,383	177,590	(11.6)%
5 Waste generated in operations	15,140	12,858	9,657	(36.2)%
6 Business travel	657	1,418	788	19.9%
7 Employee commuting	24,523	23,481	28,883	17.8%
8 Upstream leased assets	-	-	-	NA
9 Downstream transportation and distribution	95,944	80,798	86,408	(9.9)%
10 Processing of sold products	-	-	-	NA
11 Use of sold products	296,952	318,990	316,957	6.7%
12 End-of-life treatment of sold products	92,707	64,791	62,619	(32.5)%
13 Downstream leased assets	-	-	-	NA
14 Franchises	1,028	558	499	(51.5)%
15 Investments	25,267	30,083	28,129	11.3%
TOTAL GHG EMISSIONS (LOCATION-BASED) *(teqCO_2)*	**1,740,103**	**1,586,569**	**1,557,551**	**(10.5)%**
TOTAL GHG EMISSIONS (MARKET BASED) *(teqCO_2)*	**1,700,422**	**1,586,120**	**1,558,546**	**(8.3)%**

1 For the years 2024-2025 and 2025-2026, net income corresponds to turnover, visible in the income statement including the reclassification of discontinued operations (see Section 5.5, Note 5.2).
2 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:

- Consumers:
  - The transport of products by consumers from retail stores to their homes is classified under 3.9;
  - The storage and preparation of products by the consumer are classified under 3.11;
  - Food waste associated with consumers is classified under 3.12.
- 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 plants for our own harvests are counted, divided between Scopes 1, 3.4 and 3.9;
  - Transport for the supply of ingredients and packaging is classified under 3.4;
  - In-store transport and storage is under Scope 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 includes outsourcing;
  - 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;
  - Emissions associated with products sold under brand licenses are classified under 3.14;
  - Emissions associated with associates are classified under 3.15.

GHG intensity based on net income[1]

GHG intensity by net income	2024-2025	2025-2026
Total GHG emissions (location-based) per net income *(in teqCO_2/million euros)*	720	712
Total GHG emissions (market-based) by net income *(in teqCO_2/million euros)*	720	713

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 facilities 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 facilities: Estrées-Mons and Renescure (France).

The allocation of free allowances for the year amounted to 3,479 teqCO_2. Certified and transferred emissions totaled 11,169 teqCO_2e. The use of biomass steam in 2015 at the Estrées-Mons operating facility (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 facility (France) was built and commissioned in August 2024 to be fully operational in 2024-2025. Following a malfunction during the start-up of this boiler, 1,172 teqCO_2e in emission quotas were purchased.

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 Bonduelle Group has implemented an internal carbon price, used to assess the profitability of its investments, *via* the calculation of a specific indicator: the Green ROI (return on investment).

This Green ROI is applied to investments in capacity, competitiveness and the environment in order to assess their contribution to the greenhouse gas emissions reduction trajectory defined in the group's strategy. It is expressed in number of years and is an additional indicator to the standard financial ROI.

The methodology consists of integrating the change in CO_2 emissions caused by the investment (expressed in tonnes) into the project profitability analysis, valued according to an internal carbon price (shadow price), then aggregating this impact with the other economic effects of the project. This calculation is applicable to the entire Bonduelle Group.

The internal carbon price is set by the Finance Department, based on an analysis of market practices. It currently stands at 100 euros per tonne of CO_2. This mechanism is a decision-making tool that makes it possible to apply a comprehensive approach to investment analysis that incorporates environmental issues.

However, at this stage, it is not an overriding criterion in investment decisions, which are also based on operational, economic and strategic considerations.

On the reporting date, this internal carbon price was not used in the assumptions made for the consolidated financial statements, *i.e.* for measuring the useful life and residual value of assets, impairment tests, nor for the assessment of the fair value of assets acquired in the context of business combinations.

Nevertheless, independently of this mechanism, the group is already prioritizing investments that contribute to energy efficiency, productivity optimization and reduced environmental impact.

1 For the years 2024-2025 and 2025-2026, net income corresponds to turnover, visible in the income statement including the reclassification of discontinued operations (see Section 5.5, Note 5.2).

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

- Environmental Impact Quotient tool to assess the **environmental impact of pesticides**: first inventory
- Implementation of a **single regulatory monitoring system** in Europe
- Plant exit **water treatment** installations

PERFORMANCE INDICATORS

2025-2026 results

89%
of cultivated areas that propose a decision for the reasoned application of pesticides
Target → 90% by 2030

85%
of cultivated areas that propose a technique for optimizing pesticide inputs
Target → 90% by 2030

0
complaints to local authorities related to wastewater discharges
Target → 0 by 2035

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 was carried out in 2024 and updated in 2025, through its double materiality analysis (see ESRS 2 IRO-1 Section).

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, due to the use of pesticides, fertilizers and other agrochemical inputs that may contribute to the pollution of soils and water resources through runoff.

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	Impact strategy policies
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	Short	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	Short	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	Long	Planet — "Committed to Bonduelle" agricultural policy

\+ − Positive impact / Negative impact

R O Risk / Opportunity

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

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.

E2-1 — Policies related to pollution

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 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.

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 — The EMS policy is not specifically based on the EU's "Zero Pollution 2030" action plan, but facilities have an obligation to comply with local policies and 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.

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 partner producers to adopt 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

Chemical pollution caused by Bonduelle's activities is monitored through the chemical oxygen demand (COD) of wastewater, caused by water laden with organic matter from vegetable processing processes. This water is systematically treated and controlled before being discharged outside the plant.

COD concentrations are measured when leaving the plant at wastewater treatment plants, based on daily readings, and by double periodic verification by accredited and independent laboratories. The COD value varies according to the type of industrial processes at each facility. Depending on the latter, the flow rate and operation of the aerators within the treatment plant are adapted in order to oxygenate effluents and eliminate excess carbon and nitrogen.

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 facility'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.

2.2.2.2 Metrics and targets

E2-3 — Targets related to pollution

The targets presented in this report were defined on the basis of an internal analysis conducted by the Bonduelle Group's experts, in conjunction with the relevant business lines. If a consultation of external stakeholders has been carried out, this is specifically described in the information page for the relevant target.

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 to the IROs:**
  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:**
  - *[Cultivated area with reasoned application of pesticides] / [Total cultivated area under contract]*
  - The application of pesticides is said to be reasoned when it uses at least one of the following methods: use of information from monitoring networks; observations made during field visits by our Agro Field Experts; insect monitoring by insect traps; any tool that allows you to treat only when necessary.
  - 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 offer a technique for optimizing pesticide inputs by 2030

- **Link to the IROs:**
  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:**
  - *[Area cultivated with pesticide application optimization technique] / [Total area cultivated under contract]*
  - The technique used for optimizing pesticide application is an application that allows spraying at a reduced rate (location of the application, spraying at variable rates, use of anti-drift nozzles, 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.

90%

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

- **Link to the IROs:**
  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:**
  - *[Area cultivated with the implementation at least once of alternative methods to the use of synthetic pesticides] / [Total area cultivated under contract]*
  - 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 Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

	2024-2025	2025-2026	Target
% of cultivated areas that propose a decision for the reasoned application of pesticides	75.9%	88.6%	**90%**
% of cultivated areas that propose a technique for optimizing pesticide inputs	90.0%	84.6%	**90%**
% of cultivated areas that use alternative methods to the use of synthetic pesticides	59.3%	59.7%	**90%**

The results for 2024-2025 have been adjusted following the reclassification of certain partners now considered as suppliers rather than producers.

The improvement in indicators on the reasoned application of pesticides is the result of the continuous rollout of the Agro roadmap with farming partners. This is made possible by the day-to-day work of the field agronomists.

With regard to the indicator on techniques for optimizing pesticide applications, the decrease observed is mainly due to the weather conditions that have prevented these techniques from being applied.

Targets related to the Environmental ManagementSystem

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

complaints to local authorities related to wastewater discharges by 2035

- **Link to the IROs:**
  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.
- **Methodology:**
  [Number of complaints to local authorities related to wastewater discharges]
- **Scope:**
  The group's entire agro-industrial activity
- **Stakeholder consultation:**
  - GELT
  - CSR Department
  - Agro-industrial Directors

	2024-2025	2025-2026	Target
Complaints to local authorities related to wastewater discharges	5	0	**0**

No complaints concerning the discharge of wastewater were recorded in 2025-2026.

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 facilities. 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. A low COD concentration reflects the efficiency of wastewater pre-treatment and treatment processes, and makes it possible to verify effluent compliance with discharge requirements and environmental performance objectives (see E2-2 — Actions related to pollution).

The thresholds not to be exceeded vary according to the type of discharge and depend on local permits. For example, in France, the thresholds are set jointly by prefectural decree and analysis by the DREAL (Regional Directorate for the Environment, Planning and Housing). There are often local exemptions depending on the facility and its potential impacts on the receiving environment of the facility in question.

	2024-2025	2025-2026
Total mass COD (chemical oxygen demand) *(kg)*	NA	1,462,895
Average COD concentration – discharges to natural environments *(mg/L)*	36	35
Average COD concentration – discharges to collective sewerage networks *(mg/L)*	428	536

NA: Not available.

The data collected for 2024-2025 for the total mass COD amounted to 832,017 kg, but is not comparable in terms of scope to 2025-2026. Indeed, five facilities did not report COD in 2024-2025, which represents 62% of the total COD mass for 2025-2026.

The COD pollution risk relates particularly to discharges into natural environments and collective sanitation networks. This is why Bonduelle publishes the average concentration for these two types of discharges, which represent 53% of the total COD mass. Discharges not displayed in terms of average concentration mainly relate to spreading.

Bonduelle is studying the relevance of an additional metric to account for the effectiveness of its effluent treatment systems and changes to its footprint on the quality of the receiving environments.

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. An initial EIQ inventory was carried out in 2025-2026.

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

Scope and positioning of the group

Bonduelle does not directly use or generate substances of concern in its own manufacturing operations. The group is not exposed to the use of substances of very high concern as defined in Articles 57 and 59 of the REACH regulation. Nevertheless, this topic is proactively monitored in the upstream value chain, particularly in terms of packaging and agricultural inputs.

Governance of regulatory monitoring

Due to the diversity of local regulatory environments, product monitoring is organized on a regional scale, with each region responsible for monitoring it in accordance with its own challenges. In 2025-2026, Bonduelle Europe strengthened this organization by building a single regulatory monitoring system based on committees of experts in specific areas, including product safety and environment, agronomic inputs and packaging and food. The system is coordinated by a cross-cutting committee involving those working in CSR, external communication and innovation and development roles.

The subject of substances of concern is by nature cross-functional, which is why it is dealt with by all the expert committees, whose work feeds into a coordinated response as regulations emerge.

Monitoring of substances of concern in the upstream value chain

Packaging

Substances of concern in packaging are monitored using recognized resources including Pact'Alim and PROFEL to track the French and European regulatory environment, in connection with the future obligations of the Packaging Waste Regulation (PPWR).

For Bisphenol A, a study launched in 2022 has mapped all packaging materials, including laminated multi-component materials, printed materials, and materials containing recycled material, to identify and eliminate any risk of this substance being included. This approach has made it possible to model the potential risks of food contamination. Bonduelle confirms that its packaging is free of Bisphenol A, in accordance with regulatory requirements. The results were shared with all Quality and Packaging Departments across Europe.

Meanwhile, the Quality and Packaging teams of the group's various entities coordinate the monitoring of PFAS. Bonduelle participates in the "Chem Hazard" collective research program with the CTCPA to collectively identify substances of concern and construct sectoral responses.

Upstream agriculture

Bonduelle implements strict control protocols, in line with the most protective European requirements, and works closely with its agricultural partners to guarantee responsible farming practices and offer its consumers safe, controlled products that comply with the highest standards.

The example of cadmium illustrates how Bonduelle anticipates and monitors issues related to substances of concern in its agricultural value chain. In this context, Bonduelle has been applying a policy of heightened vigilance to all its vegetable supplies for several years, although vegetables are now less affected than other product categories such as cereals. Regular analyses show that the levels observed in vegetables are below the regulatory limits. Any batch with an unusual reading would be immediately discarded.

Quantities of substances of concern

Bonduelle does not directly use or generate substances of concern in its own industrial operations. The monitoring of these substances is carried out qualitatively, through the upstream value chain. It is not possible to provide consolidated quantitative monitoring at this time.

2.2.3 ESRS E3. Water and marine resources

KEY INFORMATION

Material matters

— **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**

— Daily review of the PowerRadar tool, which **identifies and addresses discrepancies,** at Bonduelle Americas plants

— Testing of **water recovery and reuse systems** in plant processes

— Reinforcement of **water treatment systems** in plants

— **Rollout of decision support tools** to optimize irrigation for farming partners

PERFORMANCE INDICATORS

2025-2026 results

69%
of irrigable surface areas using irrigation systems to optimize water distribution
Target → 90% by 2030

0
complaints to local authorities related to wastewater discharges
Target → 0 by 2035

69%
of irrigable surface areas using a decision-support tool for irrigation
Target → 90% by 2030

-2.3%
Water intensity *vs.* 2019-2020 (m^3/Tonne of finished products)
Target → -30% by 2035

Other indicators

Nearly **8** million m^3
of water drawn by our plants

Water intensity **3,636** m^3/million euros
in turnover

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 was carried out in 2024 and updated in 2025, through its double materiality analysis (see ESRS 2 IRO-1 Section).

IRO and dependencies on upstream agriculture

The Bonduelle Group is directly dependent on water resources for agriculture, in its production areas. In fact, the agricultural sector is one of the main users of water resources worldwide, and some growing areas may be located in water-stressed areas[1] (notably in the Hauts-de-France region in France, California in the United States, and the Krasnodar region in Russia).

IRO and dependencies on own operations

Bonduelle plants use water in cooking for juices and sauces, for industrial processes (heat and cold transfer) and for cleaning vegetables and production lines. The breakdown of these uses varies according to the facility and activity. A water stress analysis carried out in 2025 on production facilities, based on the Aqueduct Water Risk Atlas database, identified eight facilities exposed to water stress of more than 80%.

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	Impact strategy policies
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 our own operations could negatively impact these environments and communities, as contaminated runoff harms ecosystems and public health.	AM OP	Short	Planet — Environmental Management System — "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	

+ − Positive impact / Negative impact
R O Risk / Opportunity
AM OP AV Position in the value chain (Upstream agriculture/Own operations/Downstream)

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.

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

Water management involves two complementary policies, whose combined scope covers all items in the value chain identified as material: agricultural upstream covered by the "Committed to Bonduelle" agricultural policy, where irrigation water is a key factor in vegetable performance and quality, and own operations covered by the Environmental Management System, where water is an essential resource to be preserved during treatment processes.

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 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 the regulatory requirements with regard to the Company's activities, whether in terms of wastewater withdrawal or discharge, and more generally, ensure its integration and full acceptance by local authorities and surrounding communities.

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.

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

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 facility has a specific inventory and comparison data to set its own targets and define its actions.

Avoid

Thanks to accurate monitoring systems, Bonduelle's facilities 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;

— by installing smart water meters, particularly in France and Portugal, to better monitor and manage water consumption.

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 facility (BE - Bonduelle Europe region), in line with the regulatory requirements of the DREAL. Pipe repairs have also been started at the BEEM and BA facilities in order to limit leaks in the network.

Reuse

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

In addition, at the La Tourte facility (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 upgrade projects. At the Rosporden facility (BE region), the wastewater network was upgraded, primarily to limit the pollution impact of discharges from celery peel. This major 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 facility, 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

The targets presented in this report were defined on the basis of an internal analysis conducted by the Bonduelle Group's experts, in conjunction with the relevant business lines. If a consultation of external stakeholders has been carried out, this is specifically described in the information page for the relevant target.

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 to the IROs:**
  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:**
  - *[Irrigable area with irrigation systems] / [Total area under contract]*
  - 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 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 to the IROs:**
  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:**
  - *[Irrigable area using a decision support tool] / [Total surface area under contract]*
  - 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 Bonduelle's agricultural basins, excluding mushroom cultivation as this is not applicable to this specific activity.

	2024-2025	2025-2026	Target
% of irrigable surface areas using irrigation systems to optimize water distribution	72.2%	68.6%	**90%**
% of irrigable surface areas using a decision-support tool for irrigation	73.5%	68.6%	**90%**

The results for 2024-2025 have been adjusted following the reclassification of certain partners now considered as suppliers rather than producers.

The decrease in indicators relating to the optimization of water distribution and the use of decision-making tools is mainly due to a strengthening of the accounting criteria for the selected tools. This methodological change aims to better reflect our level of ambition in terms of the effectiveness of the actions implemented to preserve water resources.

However, water remains a major issue in the transition of our agricultural practices. As such, the optimization of water use is fully integrated into the Agro roadmap, with the aim of strengthening the efficiency of water withdrawal and the resilience of production systems to the challenges of resource availability.

Targets related to the Environmental ManagementSystem

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 to the IROs:**
  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:**
  - *[[Intensity of water withdrawal year N] - [Intensity of baseline water withdrawal]] / [Intensity of baseline water withdrawal]*
  - Intensity calculated per tonne of manufactured products
  - Objective set 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

complaints to the local administrative bodies related to wastewater discharges by 2035

- **Link to the IROs:**
  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.
- **Methodology:**
  [Number of complaints to local authorities related to reported wastewater discharges in the current year]
- **Scope:**
  The group's entire agro-industrial activity
- **Stakeholder consultation:**
  - GELT
  - CSR Department
  - Agro-industrial Directors

	2024-2025	2025-2026	Target
Water intensity: withdrawal m^3/Metric tonne of finished products	12.0	11.7	
Change in water intensity *versus* 2019-2020 *(%)*	0.1%	(2.3)%	**(30)%**
Complaints to local authorities related to wastewater discharges	5	0	**0**

The change in intensity published in 2024-2025 has been corrected.

The benchmark intensity value is 12 m^3/tonne of finished product.

The intensity of the quantity of water withdrawn to the quantity of products manufactured was reduced during the fiscal year by renovating and modernizing equipment in the various regions. However, this improvement in performance is not fully reflected due to a fall in production, and therefore limits economies of scale.

No complaints concerning the discharge of wastewater were recorded in 2025-2026.

E3-4 — Water withdrawal

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.

	2024-2025	2025-2026
Bonduelle irrigable cultivated areas *(in ha)* (producers)	45,700	39,386

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 and reused. To date, only water withdrawals are available (data published in previous reports). The absence of separate networks at some facilities makes it difficult to calculate water consumption, due to the addition of rainwater in the effluent. In order to be able to calculate the water consumption of its plants and the quantities of water stored and reused, Bonduelle is launching an initial inventory of all its plants in 2026 with regard to the resources to be mobilized. This inventory will be able to identify the facilities subject to measurement constraints.

Facilities located in water-stressed areas are identified using data from Aqueduct, a tool provided by the World Resources Institute[1].

	2024-2025	2025-2026
Total water withdrawal *(m^3)*	8,989,344	7,948,165
Total water withdrawal in water-sensitive areas, including areas under very high water stress *(m^3)*	5,854,402	5,122,152
Water intensity: total withdrawal *(m^3 per million euros of turnover)*	4,079	3,636

The 2024-2025 fiscal year has been adjusted to include water withdrawal from warehouses. The scope is comparable between the two fiscal years.

The decrease in the quantity of water withdrawn is explained by the renovation of networks in the BA and BEEM regions, as well as the installation of smart meters in the BE region, meaning that leaks can be detected more effectively and water consumption management can be improved. The drop in production volumes also impacts the volumes of water withdrawn.

1 Consideration of areas of very high water stress based on the Aqueduct database.

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

PERFORMANCE INDICATORS

2025-2026 results

61 %
of growers engaged in regenerative agriculture
Target → 80% by 2030

70%
of cultivated areas having a pollinator protection plan
Target → 100% by 2030

Other indicators

1,823 producers

47,079 hectares
of cultivated land for production

67% of the year
with soil protection provided 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. Through its "Committed to Bonduelle" agricultural policy, 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).

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 updated the mapping of its production facilities located in or in the immediate vicinity of environmentally sensitive areas. Mapping now includes the Paris mushroom cultivation houses.

This analysis has identified the two facilities in question.

They include the Labenne facility (France), located near the Orx marsh, which is subject to enhanced environmental monitoring. The plant's discharges comply with the regulatory standards in force, and are controlled upstream and downstream of the facility. The monitoring system also includes rainwater monitoring. Although no direct discharges are made into the Orx marsh, the facility contributes to the financing of specific analyses, in particular on the presence of cyanobacteria in this environment. A biodiversity impact assessment study was carried out as part of the ISO 14001 certification obtained by the facility. In addition, local actions are carried out, primarily through the #demain collective, including cleaning operations in partnership with local stakeholders.

In addition, the Dampierre-sur-Loire facility (France) has been identified as being located near the "Loire Valley: from Nantes to Montsoreau" key biodiversity area. This facility, which is dedicated to the cultivation of button mushrooms, is a specific agricultural activity of the group. At this stage, the analysis of interactions with the sensitive area must be continued in order to more precisely characterize the potential impacts and the associated management measures.

This mapping will contribute to a better understanding of the material impacts on the environment related to our direct activities.

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 was carried out in 2024 and updated in 2025, through its double materiality analysis (see ESRS 2 IRO-1 Section).

As part of this exercise, the identification and assessment of the material impacts that had been identified for Bonduelle were carried out by the group's internal experts, more specifically with the people in charge of the Planet, Agronomy and cross-functional industry topics. It emerged that issues relating to biodiversity and resource use mainly concern the upstream side of the Bonduelle value chain, and more specifically the agricultural upstream, and to a relative extent the facilities on which our own operations are carried out.

Bonduelle conducted an analysis of its impacts on the five factors contributing to the erosion of biodiversity through its agricultural and industrial activities at group level. This factor-by-factor reading makes it possible to identify the areas in which Bonduelle is making an actual or potential contribution to the erosion of biodiversity, and to deduce the scope of the material challenges. The plan is to extend the scope of this analysis to other aspects of the group's activity such as Purchasing.

The five erosion factors are addressed in the report with regard to their attachment to their material IRO:

- change in land and sea use – see "Soil degradation and desertification" IRO, ESRS E4;
- overexploitation of resources – see "Water consumption, withdrawals and discharges" IRO, ESRS E3;
- Climate change – see "Climate change mitigation" IRO ESRS E1;
- Pollution – see "Pollution of living organisms and food resources", "Pollution of water and soil", "Substances of concern" IROs, ESRS E2;
- invasive alien species – non-material.

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Impact strategy policies
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	Long	**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 partner 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	Medium	**Planet** — "Committed to Bonduelle" agricultural policy

+ − Positive impact / Negative impact

R O Risk Opportunity

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

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.

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.

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

To make its commitment a reality, the group is acting on several complementary measures:

- Encourage its partner producers to adopt regenerative agricultural practices, such as crop rotation, use of cover crops and reduced tillage. These methods make it possible to maintain soil fertility, limit soil degradation and ensure soil resilience to climate change;
- Protecting 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;
- Promoting 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.

Focus on regenerative agriculture

Regenerative agriculture 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.

It represents a central driver of the Bonduelle Group's agroecology strategy, supporting the adoption of virtuous practices that improve life and soil fertility, develop biodiversity, preserve water resources and combat climate change.

Although there is currently no universally standardized definition of regenerative agriculture at the international level, Bonduelle has worked in partnership with independent organizations and committed structures such as Earthworm or Pour une Agriculture du Vivant in France and Sustainable Agriculture Initiative (SAI), a benchmark for international agro-industrial sectors to define and implement the key principles of regenerative agriculture. This work has led to the development of an internal evaluation grid known as the Scorecard, to measure the performance of partner farmers, covering:

- the increase in soil-based organic matter;
- the reduction of disturbance and soil cover;
- the diversification of crops and ecosystems;
- the reasoned use of water, nitrogen and pesticides;
- training in regenerative agriculture.

Medium- and long-term impacts

The implementation of regenerative agriculture aims to achieve the following results on partner farms:

- in the medium term: measurable improvement in soil health (organic matter/clay ratio, plant cover, species diversity), reduction of chemical inputs and mineral nitrogen, development of semi-natural habitats on farms;
- in the long term: contribution to carbon sequestration in the soil, preservation of agricultural biodiversity, increased resilience of farms to climatic hazards and boosting the sustainability of Bonduelle's supply chains.

The growers' commitment charter

A "Committed to Bonduelle" charter based on three pillars (the positive impact of regenerative agriculture, the sharing of risks and value and closer ties) is provided to each Bonduelle farming partner, who receives and keeps a signed version of the 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 farming partners.

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) — 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

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.

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

Training agronomy technicians and producers in regenerative agriculture

Agricultural employees and farmers are encouraged to learn about regenerative agriculture. This is one of the objectives set by the Agro roadmap.

In November 2023, Bonduelle launched the Bonduelle Farm Academy in collaboration with the training company Icosystème, which helps to meet the crucial need for training to support regenerative agriculture training for its agricultural employees, as well as its partner producers. All field agronomists in France have been trained through the Bonduelle Farm Academy.

Alongside this training course, farming partners can also train *via* other organizations offering equivalent training.

At group level, awareness-raising and training actions are monitored using our indicators as presented in E1-4 – Targets related to climate change mitigation and adaptation.

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. 65 producers under contract with Bonduelle have started the first farm diagnostics as part of this project.

Rollout of a defense plan to protect pollinators

As part of its commitment to biodiversity, Bonduelle is rolling out a crop defense plan adapted to the protection of pollinators in the surface areas cultivated by its partner producers, in order to limit the use of the active substances identified as the most dangerous for pollinators. This action is based on a Bonduelle list of discouraged pesticides, based on bee toxicity criteria and on external frameworks. The objective is to cover all cultivated areas with a defense plan for the protection of pollinators by 2030. The data are collected from declarations of the use of phytosanitary products by type of crop, producer commitments and commitments of the basin's agro departments.

2.2.4.3 Metrics and targets

E4-4 – Targets related to biodiversity and ecosystems

The targets presented in this report were defined on the basis of an internal analysis conducted by the Bonduelle Group's experts, in conjunction with the relevant business lines. If a consultation of external stakeholders has been carried out, this is specifically described in the information page for the relevant target.

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:

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

80%

of growers engaged in regenerative agriculture by 2030

- **Link to the IROs:**
  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:**
  - *[Number of growers engaged in regenerative agriculture] / [Total growers under contract]*
  - Assessment of producer commitment is based on the sending out of a questionnaire collecting 23 different pieces of data to populate 12 sub-indicators. This data is analyzed through the Regenerative Agriculture spreadsheet (Bonduelle scorecard) and awards a certain number of points. A minimum of 40/100 points indicates a committed producer, aware of regenerative agriculture and who has started taking 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 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 benchmark for agro-industrial sectors.

100%

of cultivated areas to have a pollinator protection plan by 2030

- **Link to the IROs:**
  The implementation of a crop defense plan adapted to the protection of pollinators and protection agents contributes to biodiversity and the protection of species.
- **Methodology:**
  - *[Cultivated areas with a pollinator protection plan] / [Total contracted surface areas]*
  - 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 to the IROs:**
  The use of adapted tillage techniques protects the ecosystem and soil life.
- **Methodology:**
  - *[Cultivated area using tillage techniques] / [Total cultivated area under contract]*
  - 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.

	2024-2025	2025-2026	Target
% of growers engaged in regenerative agriculture	57.6%	61.1%	**80%**
% of cultivated areas having a pollinator protection plan	69.6%	69.6%	**100%**
% of cultivated areas using tillage techniques that limit soil disturbance	22.6%	34.8%	**90%**

The results for 2024-2025 have been adjusted following the reclassification of certain partners now considered as suppliers rather than producers.

In 2025-2026, we have noted an overall improvement in all our Agro roadmap indicators. This progress is the result of recruiting field agronomists to engage our partners (primarily limiting soil disturbance to protect soil) and of improved reporting reliability.

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.

	2024-2025	2025-2026
Number of different botanical plant species cultivated during the year	6.7	7.0
% of the year with soil protection by crops/cover crops	68.3%	67.2%
Number of varieties used by crop type	33	21
% of semi-natural habitats (SNH) on the farm	5.9%	5.5%
% of producers with at least 30% of their farm surface area within a protected area.	0.8%	1.2%
Number of producers	1,951	1,823
Total Bonduelle producer-cultivated areas *(ha)*	54,459	47,079

The results for 2024-2025 have been adjusted following the reclassification of certain partners now considered as suppliers rather than producers.

Own operations

	2024-2025	2025-2026
Number of facilities in or near sensitive areas (owned, leased or managed)	1	2
Surface area in hectares of facilities within or near sensitive areas (owned, leased or managed facilities)	43	51

The Dampierre facility (France) now integrates this mapping following the annual review in 2025-2026, in which the scope of the analysis was broadened to include the mushroom business.

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**

Actions

— Replacing multi-material plastics for **recyclable plastics.**

— **Plan to reduce plastic packaging** in its fresh prepared activity range.

— **Metal can optimization program** carried out in partnership with suppliers.

PERFORMANCE INDICATORS

2025-2026 results

98%
of our packaging designed to be recyclable
Target→ 100% each year

25%
recycled material in plastics
Target → 1/3 by 2030

Other indicators

131 ktonnes
of packaging

52%
recycled materials used in packaging

25%
sustainably sourced materials in the manufacture of packaging

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 was carried out in 2024 and updated in 2025, through its double materiality analysis (see ESRS 2 IRO-1 Section).

The following impacts, risks and opportunities have been identified:

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Impact strategy policies
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
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
	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	

+ − Positive impact / Negative impact
R O Risk / Opportunity
AM OP AV Position in the value chain (Upstream agriculture/Own operations/Downstream)

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

Packaging policy

Policy targets

On a global scale, plastic pollution, the depletion of natural resources, regulatory changes – particularly in Europe – and growing consumer expectations are increasing requirements in terms of eco design, recyclability, inclusion of recycled materials and reduction of plastics, with direct impacts on the trust in brands.

To meet these expectations, Bonduelle is committed to improving and managing its packaging. It launched this approach in 2018 with the creation of a first structured policy, known as the Pack Manifesto. It has been in place since 2020, and has helped to establish a shared culture of impact reduction, eco design and circularity in all regions. In 2025, this policy was updated to the Packaging policy, to adapt it to regulatory changes, new transparency requirements and the group's circular economy ambitions.

The policy thus aims to meet the following objectives:

- eco design of packaging to reduce the consumption of virgin resources, promote circularity and limit substances of concern;
- measuring performance through common objectives and indicators, consolidated at group level;
- complying with the applicable regulatory requirements;
- increasing collection, sorting and recycling.

Policy scope

The policy covers all group regions and all packaging:

- primary (in direct contact with the product), secondary (grouping together several sales units) and tertiary (for transport and logistics);
- products manufactured in-house and subcontracted;
- Bonduelle brand and private-label products, which in turn benefit from our advances in packaging.

Person/department responsible for implementation of the policy

The group Impact Department manages the implementation of the policy, and its operational application is covered by the network of Regional Pack Ambassadors.

Policy oversight procedure

Bonduelle has implemented several monitoring systems to monitor objectives and manage impacts, risks and opportunities:

- annual packaging reporting: each facility reports packaging consumption data by type of material and tonnage;
- regular meetings to monitor objectives and manage packaging projects included in regional roadmaps, and KPI projections at group level.

More structural or innovative projects are also shared at group level in order to be prioritized and, where appropriate, rolled out to the subsidiaries.

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 AGEC) which govern packaging management by imposing reduction, reuse and recycling targets on companies;
- Extended Producer Responsibility (EPR), which covers manufacturers, distributors and importers as part of a circular economy approach;
- the SBTi framework, which defines the criteria for setting emission reduction targets aligned with the Paris Agreement;
- the B Corp version 7 standard, in particular its requirements for packaging circularity (ESC3).

Inclusion of stakeholders in policy development

The review of the Packaging policy involved several internal stakeholders, including the Regional Pack Ambassadors, as well as the Chief Positive Impact Officer and the Chief Strategy, Brands and Impact Officer, through consultations at dedicated meetings. The policy was then presented and approved by the relevant group governance bodies.

Policy communication

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

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

Bonduelle is continuing to roll out major actions as part of the implementation of the Packaging policy. These actions form part of a continuous progress approach, based around two main drivers: improving the recyclability of packaging 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 ensure that 84 tonnes of packaging is recyclable (doypacks and fresh food bags).

In addition, Bonduelle is rolling out targeted initiatives to eliminate non-recyclable plastics. One project involves replacing a multi-material plastic film with a polypropylene (PP) film, for which an operational recycling channel has been available since 2026, thanks primarily to the systems developed by Citeo. This project should avoid the use of 7.4 tonnes of non-recyclable plastic.

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.

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 has resulted in savings of 488 tonnes of metal over the last two years. The rollout of this program will be continued across all the ranges concerned.

The Montreuil facility (BE region) had one of its packaging lines fitted up as part of the project to replace plastic with cardboard for the overpackaging of consumer batches.

2.2.5.2 Metrics and targets

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

The targets presented in this report were defined on the basis of an internal analysis conducted by the Bonduelle Group's experts, in conjunction with the relevant business lines. If a consultation of external stakeholders has been carried out, this is specifically described in the information page for the relevant target.

Targets related to the Pack Manifesto Packagingpolicy

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

100%
of our packaging is designed to be recyclable every year

- **Link with the IROs:**
  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:**
  - *[Tonnes of packaging designed to be recyclable] / [Tonnes of packaging of products sold]*
  - Bonduelle considers that packaging or packaging material is designed to be recyclable if it is proven[1] that at least one country/state in the geographic marketing area[2] 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 every year. This objective, initially planned for 2025, has now become an annual target
- **Stakeholder consultation:**
  Sharing the objective with the regional CSR managers, the CSR Committee and the GELT

1/3
recycled plastic by 2030

- **Relation to policy:**
  Increasing the proportion of recycled plastics in our packaging contributes directly to reducing the consumption of non-renewable fossil resources, promoting the circularity of packaging by reinforcing the reintegration of end-of-life materials into new production cycles, and reducing the risk of environmental pollution from plastics.
- **Methodology:**
  This calculation is made on all our plastic packaging placed on the market by comparing the total tonnage of plastic packaging and the proportion of plastics made from recycled materials
  [Tonnes of recycled materials] / [Total tonnage of plastic packaging]
  The group has revised its target for eliminating virgin fossil-based plastics by 2035, in favor of a target to integrate at least a third of recycled plastic into plastic packaging by 2030. This change aims to ensure more realistic and demonstrable commitments, given the current constraints related to the maturity of technical solutions, the availability of channels and the resources necessary for their rollout. The new objective is based on identified and controllable drivers, to be able to support a measurable reduction trajectory in the use of fossil virgin plastics.
- **Target value**: 1/3 of plastic recycled by 2030
- **Scope:** All agro-industrial activity and subcontracting
- **Stakeholder consultation:** Sharing the objective with the regional CSR managers, the Regional Pack Ambassadors, the CSR Committee and the 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	2024-2025	2025-2026	Target
% of our packaging designed to be recyclable	89.7% (2019-2020)	98.1%	98.3%	**100%**
% recycled material in plastics		NA	25%	**33%**

NA: Not available.

The recalculation for 2024-2025 of the indicator relating to the percentage of recycled material in plastics is not possible with the available components.

The rate of recyclable packaging showed a slight increase due to the actions carried out during the fiscal year, in particular on projects in Europe related to packaging, on food service and on the reduction in the quantities of (non-recyclable) wooden trays.

The recycled plastic content is mainly driven by PET from recycled sources in the United States.

E5-4 — Resources inflows

The main resource inflows for the manufacture of our products in plants are:

- raw materials from upstream agriculture, mainly sweet corn, peas, beans, dried beans, spinach, broccoli and carrots;
- packaging, mainly metal cans, cardboard, glass jars, trays and jars, plastic film and labels.

Upstream agriculture

	2024-2025	2025-2026
Total overall weight of technical and biological products and materials used during the reporting period *(tonnes)*	946,267	847,076
Percentage of the surface area used to produce the Company's products and services that come from sustainable sources *(%), i.e.* organically cultivated plots	2.4%	1.8%

Packaging

	2024-2025	2025-2026
Total overall weight of technical and biological products and materials used during the reporting period *(tonnes)*	140,594	131,727
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 *(%)*	15.3%	25.2%
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) *(%)*	57.3%	52.4%

The indicator relating to the % of components reused or recycled in 2024-2025 has been corrected (previous value: 55.9%).

The indicators are calculated based on the actual quantity consumed by the plants in the scope. The indicator for sustainably sourced products is based on ISCC certificates or product data sheets.

The total quantities of packaging reflect the decrease in production at BE and BA, partially offset by an increase in production for the BEEM market.

The improvement in the percentage of materials from sustainable sources is linked to more reliable data reporting.

The decrease in the percentage of recycled material is linked to the increase in the quantities of metal used in the manufacture of packaging at BEEM (low composition of recycled material compared to Europe).

E5-5 — Resources outflows

Packaging

	2024-2025	2025-2026
% of recyclable content in their packaging	98.1%	98.3%

The rate of recyclable packaging showed a slight increase due to the actions carried out during the fiscal year, in particular on projects in Europe related to packaging, on food service and on the reduction in the quantities of (non-recyclable) wooden trays.

	2024-2025	2025-2026
TOTAL TONNAGE	**140,594**	**131,727**
Metal (steel, aluminum)	57.1%	55.1%
Paper/Cardboard	24.8%	25.2%
Glass	8.6%	9.6%
Hard plastic	5.0%	5.3%
Soft plastic	4.3%	4.7%
Wood	0.2%	0.1%
Other	0.1%	0.1%



55.1% Metal (steel, aluminum): cans, lids
25.2% Paper/cardboard: labels, boxes
9.6% Glass: jars
5.3% Hard plastic: trays
4.7% Soft plastic: frozen bags, fresh bags, clingfilm (etc.)
0.1% Wood: trays
0.1% Other

The calculation scope of the packaging indicators includes subcontracting. They are calculated based on the actual quantity consumed by the plants within the scope. Some types of packaging materials including the use of adhesive tape, ink and glue and the tracking of wooden pallets are 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

Background

Bonduelle publishes its taxonomy report in accordance with Regulation (EU) 2020/852 known as the "Taxonomy Regulation" and its associated delegated regulations. These include Delegated Regulation (EU) 2021/2139 and Delegated Regulation (EU) 2023/2485 on climate objectives, as well as Delegated Regulation (EU) 2023/2486 on non-climate environmental objectives. This approach integrates the legal literature issued by the European Commission and the Platform on Sustainable Finance, and takes into consideration the new Delegated Regulation (EU) 2026/73 published in the Official Journal of January 8, 2026, which amends Delegated Regulation (EU) 2021/2178, (EU) 2021/2139 and (EU) 2023/2486.

Bonduelle is required to publish, for the 2025-2026 fiscal year, for its entire financial consolidation scope, performance indicators highlighting the proportion of its net turnover, its investments (CapEx) and its operating expenses (OpEx) resulting from products and/or services associated with economic activities considered sustainable, within the meaning of this regulation, under the six environmental objectives:

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

An eligible activity will be considered aligned if it complies with the technical criterion/a for substantial contribution(s), if it does not cause significant harm to the other environmental objectives (so-called "Do No Significant Harm – DNSH" criteria), and lastly, if the Company complies with the minimum human rights safeguards for corruption, taxation and competition.

Reporting obligation

The group mainly carries out activities related to the agri-food sector, which is not covered by the Taxonomy Regulation with regard to the six environmental objectives. As a result, only some of the group's secondary activities as well as individually eligible investments are analyzed.

On July 4, 2025, the European Commission published a delegated regulation, adopted in January 2026 and applicable from fiscal year 2025. This regulation introduces several simplifying measures, including the use of financial materiality thresholds in the Taxonomy analysis, and new formats for regulatory tables. It provides in particular for the possibility of not assessing the compliance with the taxonomy of activities that are not financially significant for the business model. Economic activities are presumed to be non-material if their cumulative value represents less than 10% of the denominator of each Taxonomy key performance indicator (KPI) (turnover, CapEx or OpEx).

In the case of Bonduelle, where almost all of the group's turnover (>98%) and most of its investments (CapEx) cannot be transcribed through the activities of the Taxonomy, the group has decided to use the measure permitted by the legislation.

2.2.6.2 Methodology

Since 2021 and in order to implement these reporting requirements, the group has set up a working group composed of members of the Finance Department and the CSR Department as well as the business teams. This team has worked to analyze the eligibility and alignment of the group's activities, in particular on the basis of:

- Climate Delegated Regulation (EU) 2021/2139 amended by Delegated Regulation (EU) 2023/2485;
- Environmental Delegated Regulation (EU) 2023/2486;
- the Delegated Act of July 4, 2025, which introduces simplification measures;
- the various European Commission FAQs.

In 2025-2026, the Taxonomy working group carried out the eligibility and alignment analysis of significant activities (*i.e.* greater than 10% of the denominator of each KPI) under the six environmental objectives for the turnover, CapEx and OpEx performance indicators.

2.2.6.3 Eligibility

As the agri-food sector is not covered by the Taxonomy Regulation, the group's main activities presented below could not be directly linked to an eligible activity of the Taxonomy. Consequently, the latter were considered non-eligible: Agriculture and Agro-industry. No activity listed in the Taxonomy Delegated Regulations provides for the production and distribution of processed vegetables. In this context, the Bonduelle Group only reports secondary activities, mainly related to real estate.

The group has carried out an overall review of its activities and investment projects (CapEx) in order to determine its eligible activities. The result is the following analysis of eligible activities for all six objectives:

Code	Taxonomy activity	Performance indicator	Description of Bonduelle's activity	Unanalyzed non-material activities
CCM 4.1/CCA 4.1	Electricity generation using solar photovoltaic technology	CapEx		x
CCM 5.3/CCA 5.3/WTR 5.3	Construction, extension and operation of wastewater collection and treatment	CapEx		x
CCM 5.4/CCA 5.4	Renewal of wastewater collection and treatment	CapEx		x
CCM 5.8/CCA 5.8	Composting of bio-waste	CapEx		x
CCM 6.5/CCA 6.5	Transport by motorcycles, passenger cars and light commercial vehicles	CapEx	Light vehicles leased or owned by Bonduelle	x
CCM 6.6/CCA 6.6	Freight transport by road	Turnover and CapEx	Heavy goods vehicles under lease or owned by Bonduelle	x
CCM 7.1/CCA 7.1	Construction of new buildings	CapEx		x
CCM 7.2/CCA 7.2/CE 7.2	Renovation of existing buildings	CapEx		x
CCM 7.3/CCA 7.3	Installation, maintenance and repair of energy efficiency equipment	CapEx		x
CCM 7.4/CCA 7.4	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CapEx		x
CCM 7.5/CCA 7.5	Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CapEx		x
CCM 7.7/CCA 7.7	Acquisition and ownership of buildings	CapEx		
CCM 8.2/CCA 8.2	Data-driven solutions for GHG emissions reductions	CapEx		x

Bonduelle has decided to use the measure permitted by the Delegated Act of July 4, 2025 and not to analyze non-significant activities cumulatively representing less than 10% of consolidated turnover or investments (CapEx) as defined by the European Taxonomy.

Consequently, in 2025-2026, the group has only assessed the following eligible and material activity for investment projects (CapEx): CCM 7.7/CCA 7.7 Acquisition and ownership of buildings. The following eligible activities from last year are therefore not included as material this year: CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles, CCM 6.6 Freight transport by road, CCM 7.2 Renovation of existing buildings, CCM 7.3 Installation, maintenance and repair of energy efficiency equipment.

2.2.6.4 Alignment

Taking into account the application of materiality thresholds, only activity 7.7 Acquisition and ownership of buildings was analyzed for alignment. With regard to the alignment criteria applicable to buildings, Bonduelle has determined that none of the eligible capital expenditure (CapEx) associated with these activities can be classified as aligned. The main reason for their non-alignment is the lack of sufficiently detailed documentation and data to ensure compliance with all the criteria as well as the absence, at this stage, of centralized tools at group level. Therefore, in the absence of data or evidence, Bonduelle adopts a conservative approach and prefers to declare these buildings as non-aligned with the Taxonomy.

2.2.6.5 Defining indicators

Turnover

The numerator for turnover is the turnover generated by the activities aligned with the Taxonomy.

As presented in Note 5 to the group's consolidated financial statements, the denominator refers to the group's consolidated turnover of 2,186 million euros for the 2025-2026 fiscal year compared to 2,204 million euros for the 2024-2025 fiscal year (Chapter 5 - section 5.1). For the 2025-2026 fiscal year, Bonduelle applied the materiality thresholds provided for by the new regulation relating to the European Taxonomy. The group's freight transportation activity is not shown, representing less than 2% of the group's consolidated turnover for the 2024-2025 and 2025-2026 fiscal years.

Capital expenditure (CapEx)

The CapEx numerator includes all eligible investments under the six environmental objectives.

The denominator includes all acquisitions of property, plant and equipment (IAS 16), intangible assets (IAS 38), right-of-use assets (IFRS 16) and investment property (IAS 40), as well as acquisitions from business combinations.

The denominator is 90 million euros of investment over the 2025-2026 fiscal year compared to 136 million euros in 2024-2025, as presented in Notes 11.2 to 11.4 of the group's consolidated financial statements.

The main changes correspond to acquisitions by the group (see Note 3 of the group's consolidated financial statements), which are not eligible for the Taxonomy activity.

In 2024-2025, Bonduelle has identified capital expenditure (CapEx) eligible for the European Taxonomy for the following activities: acquisition of buildings, renovation of existing buildings, work related to energy efficiency equipment, particularly on our production machines to avoid energy losses, road freight transport and the car fleet.

The total amount of this eligible CapEx amounted to 44.5 million euros, representing 33% of the group's total CapEx. Of this eligible CapEx, 1 million euros was considered aligned with the European Taxonomy criteria, *i.e.* 0.4% of Bonduelle's total CapEx.

For the 2025-2026 fiscal year, Bonduelle applied the materiality thresholds provided for by the new regulation relating to the European Taxonomy. As a result, the CapEx amounts, considered non-material, relating to the activities of transport, renovation, installation, maintenance and repair of equipment, which totaled 3,154 thousand euros last year, are no longer presented. Thus, for the 2025-2026 fiscal year, the eligible CapEx covers only buildings (CCM activity 7.7) and amounts to 11,260 thousand euros, *i.e.* 12% of Bonduelle's total CapEx, compared to 40,851 thousand euros last year representing 30% of total CapEx.

Operating expenditure (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 non-material, since they represent an insignificant portion (less than 8%) of the Company's total OpEx, and therefore they are exempt from the OpEx eligibility and alignment analysis.

2.2.6.6 Regulatory tables

					Breakdown of Taxonomy-aligned activities by environmental objective											
KPI 2025-2026	**Total** *in thousands of euros*	**Proportion of activities eligible for the Taxonomy**	**Activities aligned with the Taxonomy**	**Proportion of activities aligned with the Taxonomy**	**Climate change mitigation**	**Climate change adaptation**	**Water**	**Circular economy**	**Pollution**	**Biodiversity**	**Proportion of enabling activities**	**Proportion of transitional activities**	**Non-assessed activities considered as not significant**	**Activities aligned with the Taxonomy during the previous fiscal year (N – 1)**	**Proportion of activities aligned with the Taxonomy during the previous fiscal year (N – 1)**
	Millions of euros	%	*Millions of euros*	%	%	%	%	%	%	%	%	%	%	*Millions of euros*	%
Turnover	2,186,166	-	-	-	-	-	-	-	-	-	-	-	1.4%	-	-
CapEx	90,451	12.4%	-	-	-	-	-	-	-	-	-	-	7.6%	531	0.4%
OpEx	156,644	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 1: Proportion of turnover, CapEx and OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – Information for 2025-2026 (summary KPIs)

Economic activities	Code	Taxonomy-eligible KPI (proportion of turnover/CapEx/OpEx eligible for the Taxonomy)	Taxonomy-aligned KPI (monetary value of turnover/CapEx/OpEx)	Taxonomy-aligned KPI (proportion of turnover aligned with the Taxonomy/CapEx/OpEx)	Environmental objective of the Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned compared to Taxonomy-eligible
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			
		%	*Millions of euros*	%	%	%	%	%	%	%	(E, if applicable)	(T, if applicable)	%
Acquisition and ownership of buildings	CCM 7.7	12.4%	-	-	-	-	-	-	-	-			-
Total alignments by environmental objective					-	-	-	-	-	-			
TOTAL CAPEX KPI		**12.4%**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Table 2: Proportion of CapEx from products or services associated with taxonomy-eligible or taxonomy-aligned economic activities – Information for 2025-2026 (breakdown by activity)

2.2.6.7 Methodological note

The analysis was carried out on the basis of Bonduelle's consolidated financial statements. All Bonduelle entities were included in the scope of analysis.

Concerning the calculation of turnover eligibility, activities with a low contribution to turnover were not included in the scope of analysis. Thus, turnover from road freight services, representing less than 2% of the total, was not considered material for this reporting.

All CapEx have been reviewed for 2025-2026 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.

In general, an internal methodological note has been drafted in the interests of transparency and sustainability of the approach. This formalizes the calculation and reporting methodology for each indicator and is available on request from the Finance and/or CSR Department.

2.2.6.8 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 2.2.1.2).

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 (see 2.2.1.3).

On Scope 3, Bonduelle also aims to reduce the carbon footprint of its emissions, for example by working on its supplies of cultivated agricultural materials through its Agro roadmap (see 2.2.1.3).

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

2.2.6.9 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 should have contributed 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
- **Social protection**
  Positive impact
- **Employee well-being**
  Opportunity

Policies

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

Actions

- Rolling out a risky behavior observation approach
- Improving ergonomics and preventing musculoskeletal disorders
- Separating pedestrian walkways from handling machinery
- 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

2025-2026 results

6.5
Frequency of work-related accidents with lost time
Target → 0 each year

72%
Employee engagement rate
Target→ 75% by 2028

69%
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

8,800
full-time equivalent

23%
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

Means of dialog with employees are presented in Section 2.3.1.2.

ESRS 2 SBM-3 disclosure requirement – 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 and non-salaried (temporary workers, on-site service providers) employees and have not been defined by focusing on more vulnerable or marginalized profiles.

Bonduelle's own workers are not exposed to the risks of forced labour, compulsory labour or child labour.

As a general rule, these issues are integrated into the group's strategy and are continuously monitored to prevent negative impacts and reinforce the positive effects on employees.

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.

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	Impact strategy policies
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 facilities 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	O	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)

+ − Positive impact / Negative impact
R O Risk / Opportunity
AM OP AV Position in the value chain (Upstream agriculture/Own operations/Downstream)

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.

2.3.1.2 Impact, risk and opportunity management

S1-1 – Policies related to own workforce

Occupational health and safety policy

Policy targets

In order to prevent the potential negative impacts mentioned above, Bonduelle has formalized its health and safety at work policy, which has a clear objective: zero serious or fatal accidents, zero preventable work-related ill health, and a healthy, safe and respectful work environment for all.

This objective includes:

- the prevention of workplace accidents and work-related ill health;
- physical health (ergonomics, strenuousness, industrial risks);
- mental and psychosocial health (workload, stress, harassment and violence);
- well-being at work as a factor of sustainable performance.

Policy scope

The policy applies to all employees, regardless of status, including temporary workers, subcontractors and external service providers under the group's responsibility. It also applies to visitors to the facilities.

Person/department responsible for implementation of the policy

The implementation of the health and safety policy is a shared responsibility at all levels of the organization. At group level, Executive Management sets out the vision, requirements and priorities in terms of health and safety, allocates the necessary human, technical and financial resources, and monitors overall performance as well as the associated reporting, primarily within the framework of the CSRD.

This approach is led by the group Operations Department, with the support of the Health and Safety SteerCo, which meets regularly, HSE managers deployed when necessary and HR teams in charge of monitoring the health of employees.

Managers are responsible for the operational implementation of the policy. They ensure that it is applied on a daily basis, promote a culture of exemplarity and provide their teams with training and prevention mechanisms.

Finally, employees actively contribute to the process by complying with safety rules, using appropriate protective equipment and reporting any risky or hazardous situation.

Policy oversight procedure

The health and safety policy is implemented and monitored based on its performance and continuous improvement.

The group monitors harmonized health and safety indicators to measure whether the objectives set have been achieved, and to guide corrective actions where needed

Prevention programs are rolled out on key topics such as ergonomics, management of major risks and mental health. Their effectiveness is assessed through regular audits and reviews.

The group also supports this approach with investments dedicated to safety (safety CapEx) and periodically reviews its policy to ensure that it is in line with the applicable challenges and requirements.

There are dedicated mechanisms in place to monitor objectives, targets and associated results.

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 as defined in the French Labor Code:
  - 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;
- the International Labour Organization (ILO) Conventions;
- local regulations.

Inclusion of stakeholders in policy development

Bonduelle ensures that the social partners are involved in the development and implementation of the health and safety policy. These partners are dedicated representatives of and spokespeople for employees. Their involvement helps us to take the expectations and concerns of our teams into account, as well as the monitoring and continuous improvement of the group's health and safety approach.

Policy communication

This policy is distributed to all employees through internal channels. It is also incorporated into the social dialog and updated on a regular basis.

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 food that is 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 the non-material matter of work-life balance.

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;
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 Labour 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 through internal channels (intranet, team meetings and onboarding materials).

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 group 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 through HR channels (intranet, onboarding materials and team meetings). Training courses and educational documents support its understanding. Managers are made aware of their role in relaying this policy.

S1-2 — 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

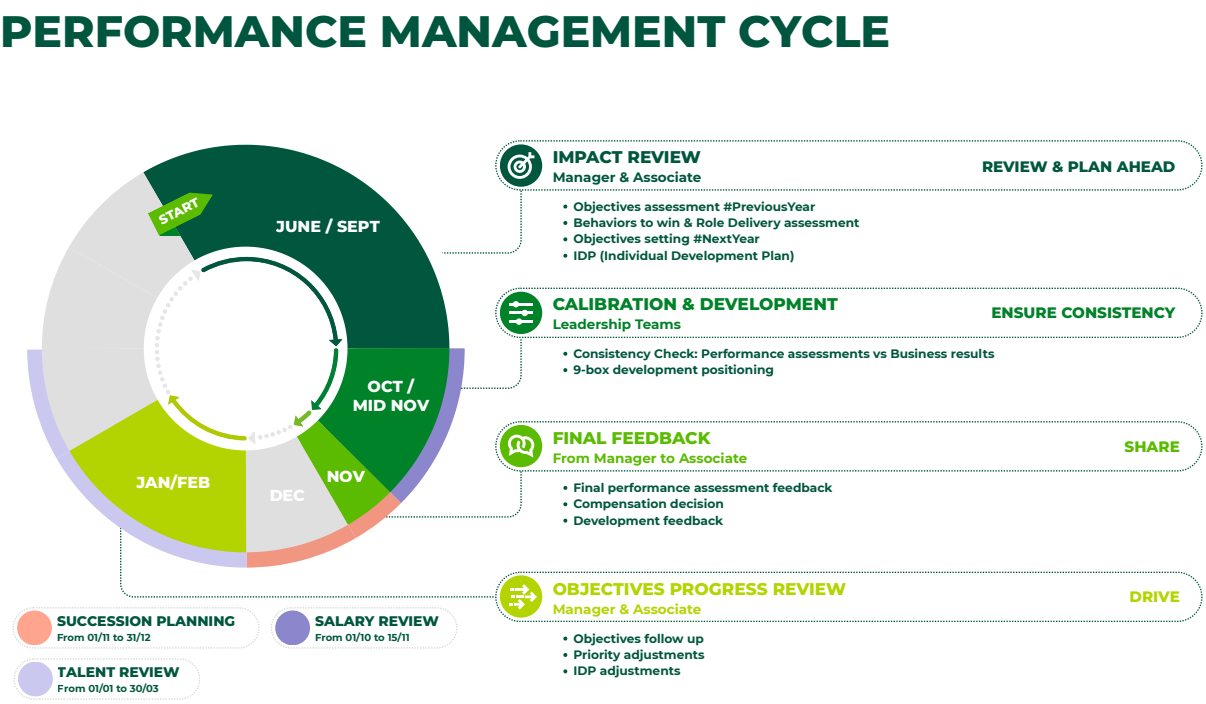
Effective internal communication is essential to strengthen the sense of belonging and commitment of employees. Bonduelle therefore provides several channels and tools:

— 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 facility 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. It has been updated this year to further improve performance.



With regard to dialog on health and safety, our operational excellence policy implements short-interval events (AIC) at each facility, and/or dialog at least weekly between team leaders and their teams to report sticking points, with a view to finding solutions. All of these processes then give rise to action plans, which aim to take into account the points of view of employees.

Climate, the employee engagementsurvey

The group has conducted an engagement survey of all its employees annually since 2014. For this year, the scope of the survey was limited to the Europe region (only connected employees with a computer). 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 governanceto 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 facilities, even at facilities 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 group Works Council 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 introducing corrective and preventive measures in addition to existing measures. The monitoring indicators related to accidents 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 2.7.5). Posters with a QR code leading to the whistleblowing platform are available on the group's facilities, 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

Health and safety actions

A shared culture of safety

Bonduelle deploys a safety behavior observation approach aimed at bolstering the prevention culture and contributing to its objective of zero accidents with lost time. These observations are carried out directly in the workplace and are able to identify risky situations, promote safe behaviors and fuel continuous improvement actions.

In order to guarantee a regular presence on the ground and the involvement of employees in prevention, the group has set itself a target of 1.5 safety observations per 1,000 hours worked. Employees trained in this approach contribute to sharing best practices, communicating on work situations and strengthening the management of occupational risks.

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. Bonduelle continues to identify and introduce measures to promote health and safety at work. Among these measures, the facilities 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 have been rolled out to senior managers:

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. Therefore, a Safety Week is held, where various joint or specific activities are offered to all employees.

Improving ergonomics and preventing musculoskeletal disorders (MSDs)

Several facilities are continuing to roll out actions to reduce the physical strain at workstations. These initiatives include improvements to the ergonomics of equipment, the installation of handling aids, workstation adaptations and the implementation of programs dedicated to the prevention of musculoskeletal disorders (MSDs). These actions help to improve working conditions and reduce the risk of work-related ill health.

Securing machines, equipment and maintenance interventions

Bonduelle has continued to invest in order to bolster the safety of industrial equipment and technical processes. The actions implemented primarily cover the protection of machines, the management of hazardous energy (LOTO), the safety of maintenance processes and the compliance of installations. These measures help to reduce the risk of serious accidents related to industrial equipment.

Preventing falls from height and improving safe access

Several facilities have made investments to reduce the risks associated with working at height. These measures include the installation of secure work platforms, lifelines, permanent anchor points, access walkways and other collective protective measures to ensure that maintenance operations and other processes are secure.

Separating pedestrian walkways from handling machinery

Preventing the risk of collisions between pedestrians and handling vehicles is a priority at many facilities. The actions rolled out include the development of traffic flows, the installation of protective barriers, the creation of dedicated pedestrian walkways, improved signage as well as the development of visibility equipment to make moving around within industrial and logistics facilities safer.

Health and safety training and skills development

The facilities have boosted the skills of their employees through training programs which primarily cover occupational risks, first aid, safety of processes, managing external companies, the use of personal protective equipment and health and safety leadership. These training courses aim to develop the autonomy of personnel and establish a lasting safety culture in all areas.

Emergency drills and accident preparedness

Regular emergency preparedness drills have been held at a number of facilities, in collaboration with the emergency services where relevant. These drills cover fire, evacuation, personal rescue, leaks of hazardous substances and certain specific natural risks. They test the effectiveness of intervention systems and strengthen our teams' ability to react.

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 set up the QLW 2023-2027 agreement in France, which includes a section dedicated to preventing and dealing with 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 facility, 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.

In addition to the measures described above, Bonduelle provides its employees and external stakeholders with a whistleblowing platform. This is described in Section 2.7.5

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 facility.

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 facilities in France. Employees adopting this 80% part-time work schedule still receive 90% of their compensation, contributing to a better work-life balance without a significant decrease in their 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

S1-5 — 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 directions 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 facilities. 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:**
  - *[Number of workplace accidents with lost time] / [Number of hours worked] x 1,000,000*
  - The definition of workplace accidents is aligned with local regulations
- **Scope:**
  The entire group (employees, temporary workers)
- **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

-5%

Frequency of workplace accidents with lost time (FR1) each year

- **Link to the challenge:**
  The objective of reducing the Frequency of workplace accidents with and without lost time (FR1) is fully in line with our commitment to health and safety at work, by targeting 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 FR1, we are strengthening our prevention culture (awareness-raising, reporting of near-misses, continuous improvement of workstations) and optimizing our safety protocols (ergonomics, equipment and procedures).
- **Methodology:**
  - *[Number of workplace accidents with and without lost time] / [Number of hours worked] x 1,000,000*
  - An accident is considered to be without lost time if the medical consultation is outside the facility, and if it does not require time off work.
- **Target:**
  The objective is to reduce the FR1 by 5% *vs.* the previous year
- **Scope:**
  Plants, warehouses and the group's head office
- **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

	2024-2025	2025-2026	Target
Frequency of workplace accidents with lost time (FR0)	6.9	6.5	**0**

As the methodology for collecting and consolidating the frequency rate of workplace accidents with and without lost time (FR1) is currently being reviewed, the result for this year has not been published.

Targets and indicators related to the quality of life and working conditions policy

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 remote working 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:**
"Climate" employee survey *[Number of employees saying they are satisfied] / [Total number of employees who responded]*

— **Scope:**
All group employees

— **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:**
"Climate" survey of employees
[Number of employees saying they are committed / [Total number of employees who responded]

— **Scope:**
All group employees

— **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:**
"Climate" survey of employees
[Number of employees saying they are satisfied] / [Total number of employees who responded]

— **Scope:**
All group employees

— **Stakeholder consultation:**
Human Resources Departments across the group

Challenge: Employee well-being – opportunity

100%

of facilities 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 *[Number of facilities which have put systems in place] / [Total number of facilities]*
- **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. *[Number of employees who say they are satisfied] / [Total number of employees who responded]*
- **Scope:** All group employees
- **Stakeholder consultation:** Human Resources Departments across the group

	2024-2025 Full scope	2024-2025 Like-for-Like	2025-2026	Target
% of employees saying they are satisfied with the work-life balance.	68%	72%	69%	**75%**
Employee engagement rate	71%	73%	72%	**75%**
% of employees saying they are satisfied with the quality of communication in the Company	50%	55%	55%	**75%**
% of facilities having set up systems to monitor and support employees' mental health and work-related pressures	NA	NA	NA	**100%**
% of employees feeling that they are satisfied with the material working conditions	65%	72%	71%	**70%**

NA: Not available.

Like-for-like scope: for 2025-2026, in the Europe Region, only connected employees were surveyed for the annual Climate survey (see S1-2 — Dialog process with employees and their representatives/Climate, the employee engagement survey).

In 2025-2026, in a context of group transformation, the results of the Climate survey show relative stability in terms of employee satisfaction and commitment.

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. *[Number of countries or subsidiaries developing systems] / [Total number of countries or subsidiaries]*
- 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

	2024-2025	2025-2026	Target
% of our countries/subsidiaries providing and developing social protection systems for all our permanent employees	100%	100%	**100%**

The group continues to maintain the rate of social protection coverage in all the countries in which it operates.

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.

Characteristics of the undertaking's employees – number of FTEs by gender

FTE	2024-2025	2025-2026
TOTAL EMPLOYEES	**9,004**	**8,800**
Women	3,820	3,718
Men	5,184	5,081
Other	NA	1
Not stated	NA	NA

NA: Not applicable.

Characteristics of the undertaking's employees – number of employees per country

FTE	2024-2025	2025-2026
TOTAL EMPLOYEES	**9,004**	**8,800**
Germany	74	57
Austria	3	3
Belgium	25	23
Brazil	201	65
Denmark	8	5
Spain	122	104
France	3,797	3,710
Hungary	779	778
Italy	136	137
Kazakhstan	21	39
Netherlands	51	46
Poland	397	382
Portugal	188	212
Romania	24	25
Russia	812	861
Czech Republic	23	22
Ukraine	3	3
USA	2,340	2,329

Characteristics of the undertaking's employees – information on employees by type of contract and gender

	2024-2025					2025-2026				
	Total	Women	Men	Other	Not communicated	Total	Women	Men	Other	Not communicated
Permanent / Temporary										
Number of permanent employees	7,625	3,151	4,473	NA	NA	7,451	3,071	4,380	1	NA
Number of temporary employees	1,380	669	711	NA	NA	1,349	647	702	0	NA
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	8,727	3,621	5,105	NA	NA	8,556	3,541	5,014	1	NA
Number of part-time employees	277	199	79	NA	NA	244	177	67	0	NA

* Gender as specified by the employees themselves.

Bonduelle does not use non-guaranteed hours contracts. This type of contract does not exist in the countries in which the group operates, and is not used in any of its consolidation scopes. This line is therefore not reported.

NA: Not applicable.

Characteristics of the undertaking's employees – information on employees by type of contract and region

	2024-2025					2025-2026				
	Total	BE	BA	BEEM	BSA	Total	BE	BA	BEEM	BSA
Permanent / Temporary										
Number of permanent employees	7,625	4,211	2,340	877	197	7,451	4,083	2,329	834	205
Number of temporary employees	1,380	1,088	1	265	26	1,349	1,078	0	250	21
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	8,727	5,065	2,340	1,137	185	8,556	4,955	2,329	1,077	195
Number of part-time employees	277	234	0	5	39	244	206	0	6	32

Bonduelle does not use non-guaranteed hours contracts. This type of contract does not exist in the countries in which the group operates, and is not used in any of its consolidation scopes. This line is therefore not reported.

BE: Bonduelle Europe, BA: Bonduelle Americas, BEEM: Bonduelle Eurasia and Emerging Markets.

NA: Not applicable.

Number of employees who left the Company

	2024-2025	2025-2026
Number of employees who left the Company – permanent contracts	1,615	1,674

Percentage of employee turnover

	2024-2025	2025-2026
Percentage of employee turnover – permanent contracts	21.2%	22.5%

S1-7 — Characteristics of non-employee workers in the undertaking's own workforce

	2024-2025	2025-2026
Non-employee workers in the undertaking's own workforce: people who have entered into a service contract with the undertaking ("self-employed workers")	NA	NA
Non-employee workers in the undertaking's own workforce: temporary workers	653	501

NA: Not available.

The 2024-2025 temporary workforce has been corrected (previous value: 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, 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 for permanent employees in all countries with a common level of coverage. This includes loss of income due to one of the following major life events: ill health, 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

	2024-2025			2025-2026		
	Employees	Non-employees	Other workers working on the undertaking's facilities	Employees	Non-employees	Other workers working on the undertaking's facilities
Members of its workforce covered by its health and safety management system (%)	100%	100%	NR	100%	100%	NR
Deaths due to work-related injury or ill health	0	0	0	1	0	0
Recordable workplace accidents (with lost time)	102	9	NR	96	8	NR
Frequency of workplace accidents (with lost time)	6.6	7.3	NR	6.4	8.4	NR
Recordable work-related ill health – France scope	NA	NA	NR	37	NA	NR
Days lost due to workplace accidents or death due to workplace accidents, work-related health problems, and death due to health problems	7,094	255	NR	6,941	96	NR

NR: not required, NA: not available.

The non-employee category includes temporary workers, without interns.

During the 2025-2026 fiscal year, the group unfortunately reported the death of one employee as a result of a workplace accident. The death occurred on the same day as the accident. In accordance with the methodology used to calculate the "days lost" indicator, no days of lost time were recorded after the accident.

Recordable work-related ill health:

- Bonduelle does not have the tools to collect cases of work-related ill health recorded during the fiscal year, within the meaning of the CSRD.
- The number of cases reported corresponds to the number of people who had a leave of absence related to work-related ill health over the course of 2025-2026. This may therefore include people who have had their work-related ill health recorded during previous fiscal years. The result of the indicator reported may therefore be overstated in relation to the requirement.
- The scope is also restricted to France.HR information systems enable monitoring for the French scope. It was not possible to consolidate the data for the other localities. Bonduelle plans to roll out a new information collection process group-wide.

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 45.67.

Methodology:

- the calculation of the indicator includes the basic annual wage as well as the bonus based on targets achieved at 100%;
- only permanent contracts are included in the calculation;
- countries with fewer than 50 employees are excluded from the calculation (Austria, Belgium, Brazil, the Czech Republic, Denmark, Spain, Kazakhstan, the Netherlands, Romania, Ukraine); partially represented countries: the United States (1/8 of the workforce represented), Russia (9/10 represented), for reasons of data availability; *i.e.* a coverage rate of 71%;
- in accordance with the ESRS, the highest-paid person is excluded from the calculation.

S1-17 – Incidents, complaints and severe human rights impacts

	2024-2025	2025-2026
Reported incidents of discrimination	0	0
Complaints filed through channels allowing the undertaking's employees to raise their concerns (excluding incidents of discrimination)	9	6
Number of complaints lodged with the National Contact Points for OECD Multinational Enterprises	0	NA
Total fines, penalties and compensation for damages resulting from incidents of discrimination (including harassment) and complaints	0	0

NA: Not available.

Further information on complaints submitted through channels can be found in 2.7.5 Whistleblowing system.

2.3.2 ESRS S2. Workers in the value chain

KEY INFORMATION

Material matters

- **Sharing value with growers**
  Positive impact
- **Forced labour/Child labour**
  Negative impact

Policies

- **"Committed to Bonduelle"** agricultural policy
- Policy on **respect for workers' rights**

Actions

- **COVALO project in Hauts-de-France,** to develop training, innovative measurement tools and design an incentive-based compensation system for growers.
- Strengthening transparency and fairness in our contracts with growers based on **economic observatories**.
- Deploy a common **supplier and partner assessment** procedure
- Conduct **additional research** on at-risk suppliers

PERFORMANCE INDICATORS

2025-2026 results

92%
of producers having signed the Bonduelle agronomic charter
Target→ 100% by 2030

88%
of suppliers active in ERP have a compliance rating assigned (Europe)
Target → 100% by 2026

87%
of growers' contracts renewed
Target→ 90% each year

100%
of suppliers assessed as high risk are the subject of in-depth research (Europe)
Target→ 100% by 2027

Other indicators

2,078
Producers and suppliers

179
Agricultural employees

97
Field technicians

2.3.2.1 Strategy

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

Means of dialog with the main commercial and social partners are presented 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.

The groups of workers most exposed to risks in the upstream value chain (in this case workers in the agricultural supply chain) have been identified as those potentially affected by child labour and/or forced labour. This concerns in particular certain geographical areas identified as at risk, in particular by international indices and/or international associations and organizations (*e.g.* China, Kenya, Russia and Brazil). 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 care obligations.

Bonduelle's business model is therefore based on long-term relationships with agricultural producers, suppliers and processing partners located in various regions. This organization can expose certain workers in the value chain to risks which differ according to the activity, country, type of contract and level of intermediation. The risks of forced labour and child labour are analyzed as risks specific to the upstream value chain, and are taken into account in responsible purchasing, vigilance and supplier assessment systems.

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.

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Impact strategy policies
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	Short	**People** — "Committed to Bonduelle" agricultural policy
Forced labour / Child labour	−	Bonduelle is opposed to child labour and forced labour. 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 labour 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 labour, as these are two practices that Bonduelle opposes and does not tolerate, but which can occur in the value chain.	AM	Short	**People** — Policy on respect for workers' rights

+ − Positive impact / Negative impact

R O Risk / Opportunity

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

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.

2.3.2.2 Impact, risk and opportunity management

S2-1 — Policies related to value chain workers

"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 has set the following objectives:

- maintain and promote proximity to the agricultural world. This 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;
- guarantee the economic sustainability of its partner producers through long-term contracts;
- train growers on sustainable practices thanks to the expertise and technical support of our teams.

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.

Policy on respect for workers' rights

Policy targets

This policy aims to formalize the group's commitments as well as the actions put in place to prevent, mitigate and remediate the negative impacts of labor practices that are non-compliant with the principles defined by Bonduelle, and with international and local laws, particularly with regard to forced labour and child labour. It also aims to seize opportunities to promote ethical, fair and sustainable working conditions. The 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 labour and child labour, and promoting ethical practices;
2. total elimination of child labour 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 labour in the value chain: ensuring that all forms of forced labour, including compulsory labour, 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 labour and child labour, 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 labour.

In addition, Bonduelle formalized its human rights commitments in 2025-2026, which now constitute a cross-functional reference framework covering workers in the value chain. These commitments are accessible to all stakeholders, and serve as an internal and external framework to prevent, mitigate and remedy potential human rights impacts related to the group's operations and its value chain. This applies to the entire value chain, internationally, and to all the people and communities impacted by the group's activities.

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 Section 2.7.5);
- physical audits at the premises of stakeholders identified as most at risk.

Policy reference framework(s)

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 care;
- Fundamental Convention No. 29 on forced labour;
- Fundamental Convention No. 138 on minimum age for work;
- Fundamental Convention No. 105 on the abolition of forced labour;
- Fundamental Convention No. 182 on the worst forms of child labour.
- Global Peace Index;
- ESG index;
- Kids Rights Index.

Furthermore, the commitments made in terms of Human Rights are based on the main international frameworks, in particular the United Nations Guiding Principles on Business and Human Rights (UNGP), the Universal Declaration of Human Rights, and the International Labour Organization (ILO) fundamental conventions.

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 labour and child labour.

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 labour and forced labour. In the event the duty of care, included in Bonduelle's universal registration document, published annually on theof 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;
- Global 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 labour, child labour, 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 2.7.5 is also accessible to all group stakeholders.

S2-4 — Taking action on material impacts on value chain workers

Actions relating to sharing value with growers

COVALO project

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 compensation system that recognizes best practices implemented by growers.

Economic observatories

As part of its commitment to fair value sharing within its agricultural supply chain, the group relies on economic observatories deployed in all production basins.

These observatories help to guide how to determine the price of vegetables in agricultural contracts, by objectively integrating the production costs borne by farmers as well as the price levels of competing crops. This approach aims to increase transparency and fairness in the setting of prices.

The economic references used in these observatories are defined based on a consultation process with local stakeholders, especially farming partners and their representative organizations (cooperatives and producer organizations). These conversations ensure that the assumptions used are in line with the agronomic and economic realities of the regions.

This system therefore helps to secure the contractual relationship with growers and to support a more balanced distribution of value within the value chain.

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 labour, 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 high risk, additional research is carried out *via* a tool giving access to various pieces of information, and notably possible acts of forced labour or child labour.

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 labour, 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* 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 yet to be rolled out in the Bonduelle Americas region.

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 labour and child labour, 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 labour and child labour

In 2025-2026, 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

The targets presented in this report were defined on the basis of an internal analysis conducted by the Bonduelle Group's experts, in conjunction with the relevant business lines. If a consultation of external stakeholders has been carried out, this is specifically described in the information page for the relevant target.

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.
- **Methodology:** *[Number of grower contracts renewed since N-1] / [Total grower contracts in N]*
- **Scope:** All producers, all areas, excluding mushrooms because not applicable to this specific activity.

100%

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.
- **Methodology:** *[Number of growers having signed the charter] / [Number of farmers under contract]*
- **Scope:** All producers, all areas, excluding mushrooms because not applicable to this specific activity.
- **Target:** The target has been revised and is now set at 100% instead of 80%.

	2024-2025	2025-2026	Target
% of growers' contracts renewed	85.6%	87.1%	**90%**
% of producers having signed the Bonduelle agronomic charter	89.8%	91.6%	**100%**

The results for 2024-2025 have been adjusted following the reclassification of certain partners now considered as suppliers rather than producers.

For 2025-2026, the improvement in results reflects the desire to strengthen the partnership with growers, as well as their growing commitment to our impact approach.

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.

	2024-2025	2025-2026
Length of the contract between the producer and Bonduelle	12.7	13.8
Number of Field technicians	112	97
Number of Agro employees	212	179
Total number of producers and suppliers under contract with Bonduelle	2,191	2,078
Number of producers	1,951	1,823
Number of suppliers	240	255

The results for 2024-2025 have been adjusted following the reclassification of certain partners now considered as suppliers rather than producers.

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 labour / child labour – negative impact

100%

of suppliers active in the ERP[1] to have a compliance rating assigned by 2026

— **Link to the IROs:**
Suppliers active in the supplier reference base (ERP) have a compliance rating assigned and allow Bonduelle to have knowledge of its contractual stakeholders.

— **Methodology:**

→ *[Number of active suppliers with a compliance rating] / [Total number of active suppliers]*

→ 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 to the IROs:**
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 labour or child labour 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 to the IROs:**
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 labour, on-site audits may be carried out in addition to the assessment.

— **Scope:**
All of the group's active suppliers.

1 ERP: Enterprise Resource Planning.

	2024-2025	2025-2026	Target
% of active suppliers in the ERP with a compliance rating assigned — Europe scope	84.2%	88.0%	**100%**
% of suppliers assessed as high risk are the subject of in-depth research — Europe scope	80.7%	100.0%	**100%**

For 2025-2026, we have seen continuous progress in our indicators. This is linked to the continued rollout of our roadmap.

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

2025-2026 results

0

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

Means of dialog with affected communities are presented in Section 2.1.3 as well as in S3-2 below.

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

The group takes these interactions into account in its environmental policies and in its local dialog, in order to prevent, limit or treat potential impacts on the communities concerned. 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	Impact strategy policies
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 for 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	Short	No dedicated policy

+ − Positive impact / Negative impact

R O Risk / Opportunity

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

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.

2.3.3.2 Impact, risk and opportunity management

S3-1 – Policies related to affected communities

Bonduelle manages the negative impacts related to water consumption and quality *via* its EMS policy, presented in Section 2.2.3.1, which aims primarily to guarantee compliance with applicable local regulations on discharges. As the negative impact associated with water depends on the specific local context, its operational management is mainly provided at the regional and country level.

In addition, the group formalized its human rights commitments in 2025-2026, which now constitute a cross-functional reference framework covering the communities affected by its activities. These commitments are accessible to all stakeholders, and serve as an internal and external framework to prevent, mitigate and remedy potential human rights impacts related to the group's operations and its value chain. This applies to the entire value chain, internationally, and to all the people and communities impacted by the group's activities.

It is based on the main international frameworks, in particular the United Nations Guiding Principles on Business and Human Rights (UNGP), the Universal Declaration of Human Rights and the International Labour Organization (ILO) fundamental conventions.

Indigenous peoples

No indigenous communities have been identified as being significantly affected by Bonduelle's operations as part of the double materiality analysis, particularly in Europe. However, the human rights policy explicitly provides that, when the group's activities are likely to involve interactions with indigenous peoples, the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) will be taken into account. To date, no incidents or disputes relating to the rights of indigenous peoples have been identified.

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.

On the other hand, depending on the local context of the plants, dialog with local populations and associations may be initiated by the plants, particularly on the subjects of biodiversity protection, water and pollutant management.

In addition, the French facilities 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 facilities 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.

Affected communities can raise their concerns directly with the facilities concerned, or contact the Company *via* the dedicated contact form on the group's institutional website. The group's whistleblowing system (see Section 2.7.5) is available to all stakeholders, including local communities, and allows facts to be reported confidentially and anonymously.

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.

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.

Specific pollution-related actions are described in Section E2-2 — Actions related to pollution.

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

The targets presented in this report were defined on the basis of an internal analysis conducted by the Bonduelle Group's experts, in conjunction with the relevant business lines. If a consultation of external stakeholders has been carried out, this is specifically described in the information page for the relevant target.

Target related to the Environmental ManagementSystem

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

complaints to the administration or complaints to local authorities related to wastewater discharges by 2035

- **Link to the IROs:**
  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.
- **Methodology**
  [Number of complaints to local authorities related to wastewater discharges reported in the current year]
- **Scope:**
  The group's entire agro-industrial activity
- **Stakeholder consultation:**
  - GELT
  - CSR Department
  - Agro-industrial Directors

	2024-2025	2025-2026	Target
Complaints to local authorities related to wastewater discharges	5	0	**0**

No complaints concerning the discharge of wastewater were recorded in 2025-2026.

2.3.4 ESRS S4. Consumers and end-users

KEY INFORMATION

Material matters

- **Access to products and services**
  Positive impact
- **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
- **Access to quality information**
  Positive impact

Policies

- Food Policy
- Quality and food safety policy

Actions

- Developing **new plant-based ranges**
- Optimizing recipes to **improve the Nutri-Score** and **eliminate controversial additives**
- **Being more transparent** about the origin and nutritional quality of products
- Supporting brands to **inspire dietary changes**
- **Training and raising** awareness among consumers and employees about the food transition
- Rolling out **prevention and monitoring plans** on facilities
- **Quality controls** and continuous monitoring of product traceability
- Cultivating a strong **food safety culture** within teams

PERFORMANCE INDICATORS

2025-2026 results

0

product recalls
Target → 0 each year

40%

in sales generated by pre-cooked ranges
Target→ 50% by 2030

97%

of products free from controversial additives
Target→ 100% by 2030

93%

of products achieving Nutri-Score A or B (2024 algorithm)
Target→ 85% by 2030

84%

of Bonduelle-branded products displaying the origin of their agricultural raw materials in France
Target → 100% by 2026

79%

of facilities with an active Food Culture program
Target→ 100% each year

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 plant-rich food 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.

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 its Quality and Food Safety policy rolled out throughout the group.

2.3.4.1 Strategy

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

Methods for dialog with end consumers are presented in Section 2.3.4.2.

ESRS 2 SBM-3 disclosure requirement – 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. All Bonduelle consumers are likely to be affected by these IROs. The group has not identified a category of consumer 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.

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Impact strategy policies
Access to products and services	+	Bonduelle lowers barriers to access to its basic products by positioning itself in more areas involving the consumption of food, thus promoting plant-based and flexible diets for all. Bonduelle thus ensures wider access to healthy food options for different consumer groups.	AV	Short	**Food** — Food Policy
	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	

Challenges	Type of IRO	Description of IROs	Position in the value chain	Time horizon	Impact strategy policies
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 microbiological, chemical or physical risks which may affect product security, or hazardous ingredients, which are infrequent but continue to occur in the food industry.	AV	Short	**Food** — Quality and food safety policy
	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	
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

R O Risk / Opportunity

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

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.

2.3.4.2 Impact, risk and opportunity management

S4-1 – Policies related to consumers and end-users

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:
  - → by developing our offer of pre-cooked and ready-to-eat products in order to better meet the expectations and constraints of consumers, and allow them to access more plant-rich products everywhere and at all times,
  - → by reducing barriers to access to plant-based products through appropriate pricing and inclusive marketing,
  - → by maintaining basic products at market-competitive prices, allowing wider access to a balanced and sustainable diet,
  - → by 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:
  - → by targeting products rated A, B (or C for pre-cooked) with the new Nutri-Score algorithm,
  - → by extending the range of products free from controversial additives to meet consumer expectations in terms of naturalness and health,
  - → by encouraging a flexitarian diet with more vegetables, legumes and whole grains;

— guaranteeing responsible marketing practices and access to transparent information:
  - → by ensuring clear and transparent communication on the nutritional composition and origin of products to guide consumers towards informed choices,
  - → by 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,
  - → by implementing educational actions to raise consumer awareness of the benefits of plant-rich food (more details in Section 2.3.4.2):
    - internally, with the rollout of an awareness-raising tool 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 facility. 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 also took part in the work of the "Eat in 2050" Shift Project, to commit to sustainable and resilient food.

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 also more broadly carried out by CSR Department and Marketing and Innovation Departments regional teams, in order to guide the group's vision in terms of Food and products.

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 implementation of 1to1 consultations with regional marketing and innovation departments, to monitor commitments and adapt the policy if necessary;

— bimonthly meetings with Food policy regional officers, 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 5: National Nutrition and Health Program 2026-2030 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 regional marketing and the CSR Department, through consultations and dedicated meetings:

- 1to1 consultations with the marketing and CSR directors of each region, which enable validation of the group's strategic guidelines in terms of nutrition/health and food awareness;
- 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.

Quality and food safety policy

Policy targets

Through this policy, the Bonduelle Group pursues the following objectives for all consumers and end users:

- Making food safety and consumer health a non-negotiable prerequisite, systematically integrated at all stages of the product life cycle, from design to marketing;
- Rolling out preventive and proactive risk management, based on the systematic identification, assessment and control of hazards throughout the value chain, to reduce the likelihood of incidents and recalls;
- Ensuring the efficient, responsible and harmonized management of quality and food safety incidents (including withdrawals and recalls), based on appropriate remediation mechanisms and a response capacity consistent with the group's governance principles;
- Embedding a culture of continuous improvement and "safety and quality first" at all levels of the organization, supporting common standards and practices as well as structured performance analysis, with the ambition of achieving and maintaining zero public recalls.

Policy scope

The Quality policy covers:

- all legal entities as well as functions involved in the design, production, processing, packaging, storage and marketing of food products;
- all production and logistics facilities, as well as third-party facilities operating on behalf of the group, where they are involved in activities likely to affect the quality and food safety of products;
- all countries in which the group operates and markets its products, in compliance with local regulatory requirements;
- all stakeholders: consumers and end-users, customers, suppliers and partners in the value chain, particularly for activities that may affect product safety and quality.

Person/department responsible for implementation of the policy

Responsibility for the implementation of the Quality policy is entrusted to the SHE-Q function at group level, under the responsibility of the group Chief Operations Officer.

Policy oversight procedure

The group has set up several monitoring systems to monitor the implementation of the Quality policy and the achievement of the set objectives:

- periodic meetings of the SHE-Q Steering Committee, held every six weeks;
- whistleblowing systems to manage non-compliance, incidents and crisis situations;
- systems for collecting, consolidating and analyzing trends in performance indicators (KPIs), through group dashboards;
- targeted audit and verification activities, planned for specific security topics and for the most sensitive production processes.

Reference frameworks to which the policy relates

The Quality policy was defined in accordance with the main international standards for quality, food safety and consumer protection. It is based in particular on the ISO 9001 and ISO 22000 standards, reference frameworks for structured risk management and continuous improvement, as well as the principles of corporate responsibility and consumer protection defined by the OECD. It also takes into account the regulatory framework applicable in the countries in which the group operates.

Inclusion of stakeholders in policy development

Several internal stakeholders contributed to the definition of the Quality policy, in particular the Quality and Food Safety, Operations, Regulatory Affairs and CSR functions, as part of the group's Quality governance. Their input was gathered through working meetings, topical workshops and consultations, under the guidance of the SHE-Q function at group level.

Policy communication

Stakeholders can consult the Quality policy in a Bonduelle internal shared folder and on the Company intranet.

The policy is also supported by internal communication actions and by links to training activities on quality and food safety, in order to promote its understanding and application by the relevant functions.

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.

A new global marketing function responsible for marketing strategy, including stakeholder dialog, was 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 dialog effectiveness measures 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.

The consumer may contact us directly, through the channels described above or through their sales representative. All feedback is continuously monitored by the quality or 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 withdrawal or 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

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, everywhere and at all times. This food transition is being brought to life by several product innovations such as protein bowls, legumes pre-cooked in our distinct style — all formats designed to combine practicality, pleasure and nutritional benefits.

The marketing, 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 primarily meet the criteria of a Nutri-Score A or B (or C when the recipes are pre-cooked, as they would be cooked at home) but also in 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.

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 developing an offer that is accessible anywhere, anytime by everyone, with ready-to-eat recipes that adapt to new consumption patterns, with practical formats and ready-to-use, easy-to-prepare products available at a wide variety of sales outlets. We are also working to remove the barriers to plant-based consumption by providing consumers with real solutions based on 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 voluntary 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 an A or B score, or C for pre-cooked products, in line with the new algorithm for 2024.

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. 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.

Bonduelle is developing educational tools to raise awareness among all its stakeholders. Internally, presentations for new employees, quizzes, culinary workshops and flagship recipes are made available to bring this "Food Culture" to life at all group facilities.

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. The Louis Bonduelle Foundation also took part in the work of the "Eat in 2050" Shift Project, to commit to sustainable and resilient 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 facilities

Food safety is a priority for all of the group's facilities. 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 facilities 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 facilities 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 facility 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

The targets presented in this report were defined on the basis of an internal analysis conducted by the Bonduelle Group's experts, in conjunction with the relevant business lines. If a consultation of external stakeholders has been carried out, this is specifically described in the information page for the relevant target.

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:

Access to products and services – positive impact & opportunity

50%

of sales generated by pre-cooked ranges by 2030

- **Link to the IROs:**
  Adapting our offer to new consumption patterns in order to promote a balanced diet everywhere and for everyone.
- **Methodology:**
  - Cooked ranges are pre-cooked products that are ready to be eaten or reheated
  - *[Branded turnover of pre-cooked ranges] / [Total branded turnover]*
- **Scope:**
  Global branded product portfolio.
- **Stakeholder consultation:**
  The group and regional marketing teams, based on market studies conducted with our consumers.

	Reference	2024-2025	2025-2026	Target
% of sales generated by pre-cooked ranges	41.1%	41.1%	40.4%	**50%**

Pre-cooked products represent 40.4% of sales, the starting point of the strategy to transform the brand portfolio towards pre-cooked solutions, in order to make plant-rich food accessible to as many people as possible and in more food consumption scenarios.

Challenge: Proposal of products rich in plants and promotion of flexitarianism for all, favoring a balanced diet – positive impact & opportunity

100%

of facilities with an active Food Culture program every year

- **Link to the IROs:**
  Internal awareness of the benefits of more plant-rich food enables employees to become ambassadors of change and disseminate more sustainable eating practices in their daily lives.
- **Methodology:**
  - *[Number of facilities that have implemented actions from the program] / [Total number of facilities]*
  - The Food Culture program is an internal awareness-raising program to develop a shared culture around food and plants within the group.
  - To be active, a facility must have rolled out food culture e-learning and must have carried out an initiative related to more plant-rich food.
- **Scope:**
  All group facilities with more than 10 FTEs.
- **Stakeholder consultation:**
  Internal consultations with our HR by facility, internal group communication.

100%

of products free from controversial additives by 2030

- **Link to the IROs:**
  Developing plant-rich products that contribute to a balanced diet and promote flexitarian diets.
- **Methodology:**
  - *[Branded sales volume without controversial additives / [Total branded sales volume]*
  - Definition of controversial additives: an additive is considered controversial in the group's internal grid because it is the subject of sufficient scientific, regulatory or societal controversies to justify its phase-out, even when it remains legally authorized.
  - Regular evaluations, recipe review roadmap, ingredient review, regulatory benchmarking.
- **Scope:**
  Global branded product portfolio.
- **Stakeholder consultation:**
  Regulatory monitoring and health authorities.

85%

of products achieving Nutri-Score[1] A or B by 2030

- **Link to the IROs:**
  Developing plant-rich products that contribute to a balanced diet and promote flexitarian diets.
- **Methodology:**
  - *[Volume of branded sales assessed by Nutri-Score A or B] / [Total volume of branded sales]*
  - Nutri-Score assessment based on the 2024 algorithm. The history (initially based on the 2017 algorithm) has been recalculated to ensure comparability.
  - Monitoring of reformulations and product innovations.
- **Scope:**
  All branded products rated according to the Nutri-Score.
- **Target value:**
  2030: 85% of products rated A or B (new algorithm). This new target takes into account the shift in our portfolio towards pre-cooked ranges, while continuing our nutritional requirements in terms of the ingredients in our recipes, as well as changes to the Nutri-Score algorithm.
- **Stakeholder consultation:**
  Consultation with public health agencies.

1 2024 Algorithm.

	Reference	2024-2025	2025-2026	Target
% of facilities with an active Food Culture program		65.9%	79.0%	**100%**
% of products free from controversial additives	82.2% (2022-2023)	93.5%	97.3%	**100%**
% of products achieving Nutri-Score A or B (2024 algorithm)	91.9% (2024-2025)	91.9%	92.7%	**85%**

	2024-2025	2025-2026
% of products achieving Nutri-Score D or E (2024 algorithm)	0.7%	0.8%

In 2025-2026, the group's food impact approach is continuing to progress:

— 97.3% of products are free of controversial additives (up 3.8 points), thanks to the simplification of many recipes and strong growth in North America;

— 92.7% of products are rated Nutri-Score A or B (up 0.8 points), while the share of products classified D or E remains almost zero at 0.8%.

At the same time, the rollout of the Food Culture program is continuing and will be enhanced with new awareness methods over the years.

Since 2004, the Foundation has been working to promote more sustainable eating behaviors: through its website with 10 articles/year, one monthly newsletter (+12,000 contacts) and a contribution to the *Eat in 2050* Shift Project initiative (moving towards a low-carbon food system by 2050). It created a Company program to increase the share of plants on plates through workshops and challenges. Together with Landestini, it is the main partner of the *Vegetable Garden World Cup* in Schools, and therefore reconnects children to nature and a more balanced diet, reaching 535 schools and 23,351 people in 16 countries, thus greatly expanding its reach.

Challenge: 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 to the IROs:**
Guaranteeing 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:**

→ *[Number of Bonduelle references showing the origin] / [Total number of Bonduelle references]*

→ 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 branded products, in France, all segments and in the retail channel.

— **Target value:**
100% of our Bonduelle brand products in France by the end of 2026.

— **Stakeholder consultation:**
Consultation of all stakeholders (producers, consumers, retailers) organized by the public authorities to co-construct the approach.

100%

products with Nutri-Score display on packs or online every year

— **Link to the IROs:**
Guaranteeing access to transparent information on the nutritional properties of our products.

— **Methodology:**
[Branded sales volume displaying the Nutri-Score] / [Total branded sales volume]

— **Scope:**
All branded products rated according to the Nutri-Score. Voluntary online display in the seven countries in which the Nutri-Score is applied.

— **Target value:**
100% branded products displaying the Nutri-Score every year.

	Reference	2024-2025	2025-2026	Target
% of Bonduelle-branded products displaying the origin of agricultural raw materials in France	42% (2024-2025)	42%	84%	**100%**
% of branded products with Nutri-Score display on packs or online (countries with an active Nutri-Score)		NA	82%	**100%**

NA: Not available.

In France, 84% of Bonduelle-branded products display the origin of their main agricultural raw materials, illustrating the group's pioneering role in terms of transparency, and 82% of the products concerned display their Nutri-Score online (in countries in which it is active).

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 to the IROs:**
  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:**
  [Number of product recalls]
- **Scope:**
  On all Bonduelle products, in all geographical areas.
- **Stakeholder consultation:**
  Consultation of Bonduelle's Quality Department and regions.

	2024-2025	2025-2026	Target
Number of product recalls	5	0	**0**

The decrease in the number of recalls reflects the continuation of prevention actions deployed within the group, in particular the sharing of best practices.

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. It should be noted that to make the indicator more readable for certified facilities, in 2026 the group changed the presentation of the number of quality certifications by publishing a consolidated indicator, replacing the breakdown by type of certification presented previously.

In addition, the scope has been adjusted to exclude certifications related to organic farming. Although essential to the group's overall sustainability approach, these certifications are not directly related to the food safety management systems of the production facilities. The included certifications are: ISO 9001, ISO 22000, IFS, FSSC 22000, BRC and SQF.

	2024-2025	2025-2026
Security analyses		
Number of tests conducted on fresh, prepared ready-to-eat and frozen product categories	18,300	16,411
Number of tests conducted on the canned products category	41,725	38,923
Certified facilities		
% of food safety-certified facilities	88%	88%
1 Customer Services Department operates in each country.		

The analyses carried out on the fresh, fresh prepared and frozen activities relate to Listeria spp and Listeria monocytogenes product analyses. The analyses carried out on the canned category focus on stability.

The decrease in safety analyses is linked to sales volumes.

2.4 APPENDICES

IRO-2 — DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT

Disclosure Requirement	Other European regulations	Articles of Association	Sections of the sustainability report
ESRS 2		**Mandatory**	**2.1.1**
BP-1 – General basis for preparation of the sustainability statement		Mandatory	2.1.1
BP-2 – Disclosures in relation to specific circumstances		Mandatory	2.1.1
GOV-1 – The role of the administrative, management and supervisory bodies	Commission Delegated Regulation (EU) 2020/1816(*), Annex II	Mandatory	2.1.2
GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies		Mandatory	2.1.2
GOV-3 – Integration of sustainability-related performance in incentive schemes		Mandatory	2.1.2
GOV-4 – Statement on due diligence		Mandatory	2.1.2
GOV-5 – Risk management and internal controls over sustainability reporting		Mandatory	2.1.2
SBM-1 – Strategy, business model and value chain	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818(*), Article 12(1);	Mandatory	2.1.3
SBM-2 – Interests and views of stakeholders		Mandatory	2.1.3
SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		Mandatory	2.1.3
IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities		Mandatory	2.1.4
IRO-2 – Disclosure Requirements in ESRS covered by the undertaking's sustainability statement		Mandatory	2.1.4
E1 CLIMATE CHANGE			**2.2.1**
ESRS 2 GOV – Integration of sustainability-related performance in incentive schemes		Material	2.2.1.1
E1-1 – Transition plan for climate change mitigation	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2 Regulation (EU) 2021/1119, Article 2(1)	Material	2.2.1.2
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		Material	2.2.1.2
ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities		Material	2.2.1.3
E1-2 – Policies related to climate change mitigation and adaptation		Material	2.2.1.3
E1-3 – Actions and resources in relation to climate change policies		Material	2.2.1.3
E1-4 – Targets related to climate change mitigation and adaptation	Delegated Regulation (EU) 2020/1818, Article 6	Material	2.2.1.4
E1-5 – Energy consumption and mix		Material	2.2.1.4
E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	Material	2.2.1.4
E1-7 – GHG removals and GHG mitigation projects financed through carbon credits	Regulation (EU) 2021/1119, Article 2(1)	Material	2.2.1.4
E1-8 – Internal carbon pricing		Material	2.2.1.4
E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Delegated Regulation (EU) 2020/1816, Annex II	Material/Phase-in	Not reported
E2 - POLLUTION			**2.2.2**
E2-1 – Policies related to pollution		Material	2.2.2.1
E2-2 – Actions and resources related to pollution		Material	2.2.2.1
E2-3 – Targets related to pollution		Material	2.2.2.2
E2-4 – Pollution of air, water and soil		Partially material	2.2.2.2
E2-5 – Substances of concern and substances of very high concern		Material	2.2.2.2
E2-6 – Anticipated financial effects from pollution-related impacts, risks and opportunities		Material/Phase-in	Not reported

Disclosure Requirement	Other European regulations	Articles of Association	Sections of the sustainability report
E3 – WATER AND MARINE RESOURCES			**2.2.3**
E3-1 – Policies related to water and marine resources		Material	2.2.3.1
E3-2 – Actions and resources related to water and marine resources		Material	2.2.3.1
E3-3 – Targets related to water and marine resources		Material	2.2.3.2
E3-4 – Water consumption		Material	2.2.3.2
E3-5 – Anticipated financial effects from water and marine resources-related impacts, risks and opportunities		Material/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		Material	2.2.4.1
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		Material	2.2.4.2
E4-2 – Policies related to biodiversity and ecosystems		Material	2.2.4.2
E4-3 – Actions and resources related to biodiversity and ecosystems		Material	2.2.4.2
E4-5 – Impact metrics related to biodiversity and ecosystems change		Material	2.2.4.3
E4-6 – Anticipated financial effects from biodiversity and ecosystem-related impacts, risks and opportunities		Material/Phase-in	Not reported
E5 – CIRCULAR ECONOMY		**Material**	**2.2.5**
E5-1 – Policies related to resource use and circular economy		Material	2.2.5.1
E5-2 – Actions and resources related to resource use and circular economy		Material	2.2.5.1
E5-3 – Targets related to resource use and circular economy		Material	2.2.5.2
E5-4 – Resource inflows		Material	2.2.5.2
E5-5 – Resource outflows		Partially material	2.2.5.2 and 2.6 Other sustainability-related matters
E5-6 – Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities - Phase-in		Material/Phase-in	Not reported
S1 - OWN WORKFORCE		**Material**	**2.3.1**
ESRS 2 SBM-2 – Interests and views of stakeholders		Material	2.3.1.1
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		Material	2.3.1.1
S1-1 – Policies related to own workforce	Delegated Regulation (EU) 2020/1816, Annex II	Material	2.3.1.2
S1-2 – Processes for engaging with own workforce and workers' representatives about impacts		Material	2.3.1.2
S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns		Material	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		Material	2.3.1.2
S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Material	2.3.1.3
S1-6 – Characteristics of the undertaking's employees		Material	2.3.1.3
S1-7 – Characteristics of external workers in the company's own workforce		Material	2.3.1.3
S1-8 – Collective bargaining coverage and social dialogue		Not material	Not reported
S1-9 – Diversity metrics		Not material	2.6 Other sustainability-related matters
S1-10 – Adequate wages		Not material	Not reported
S1-11 – Social protection		Material	2.3.1.3
S1-12 – Persons with disabilities		Not material	Not reported
S1-13 – Training and skills development metrics		Not material	2.6 Other sustainability-related matters
S1-14 – Health and safety metrics	Delegated Regulation (EU) 2020/1816, Annex II	Material	2.3.1.3
S1-15 – Work-life balance metrics		Not material	Not reported
S1-16 – Remuneration metrics (pay gap and total remuneration)	Delegated Regulation (EU) 2020/1816, Annex II	Not material	2.3.1.3
S1-17 – Incidents, complaints and severe human rights impacts	Delegated Regulation (EU) 2020/1816, Annex II	Material	2.3.1.3
	Delegated Regulation (EU) 2020/1818 Article 12(1)		

Disclosure Requirement	Other European regulations	Articles of Association	Sections of the sustainability report
S2 – WORKERS IN THE VALUE CHAIN		**Material**	**2.3.2**
ESRS 2 SBM-2 – Interests and views of stakeholders		Material	2.3.2.1
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		Material	2.3.2.1
S2-1 – Policies related to value chain workers	Delegated Regulation (EU) 2020/1816, Annex II	Material	2.3.2.2
S2-2 – Processes for engaging with value chain workers about impacts		Material	2.3.2.2
S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns		Material	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		Material	2.3.2.2
S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Material	2.3.2.3
S3 – AFFECTED COMMUNITIES		**Material**	**2.3.3**
ESRS 2 SBM-2 – Interests and views of stakeholders		Material	2.3.3.1
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		Material	2.3.3.1
S3-1 – Policies relating to affected communities	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)	Material	2.3.3.2
S3-2 – Processes for engaging with affected communities about impacts		Material	2.3.3.2
S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns		Material	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		Material	2.3.3.2
S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Material	2.3.3.3
S4 – CONSUMERS AND END-USERS		**Material**	**2.3.4**
ESRS 2 SBM-2 – Interests and views of stakeholders		Material	2.3.4.1
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		Material	2.3.4.1
S4-1 – Policies related to consumers and end-users	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)	Material	2.3.4.2
S4-2 – Processes for engaging with consumers and end-users about impacts		Material	2.3.4.2
S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns		Material	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		Material	2.3.4.2
S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Material	2.3.4.3
G1 – BUSINESS CONDUCT		**Not material**	**Not reported**
ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies		Not material	Not reported
ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities		Not material	Not reported
G1-1 – Corporate culture and business conduct policies		Not material	Not reported
G1-2 – Management of relationships with suppliers		Not material	Not reported
G1-4 – Incidents of corruption or bribery	Delegated Regulation (EU) 2020/1816, Annex II	Not material	Not reported
G1-5 – Political influence and lobbying activities		Not material	Not reported
G1-6 – Payment practices		Not material	Not reported

OPERATIONAL ORGANIZATION

	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 · La Tourte · Longué-Jumelles (La Tourte) · Loudun · Montoire **Spain** · Torre-Pacheco		**Russia** · Novotitarovskaya · Timashevsk
INDUSTRIAL PRODUCTION FACILITIES	**France** · Bordères · Doué-la-Fontaine · Estrées-Mons conserve (canned) · Estrées-Mons surgelé (frozen) · Labenne · Renescure · Vaulx-Vraucourt · Rosporden · Saint-Benoist-sur-Vanne **Hungary** · Békéscsaba · Nagykórös · Nyiregyhaza **Poland** · Gniewkowo · Ruchocice **Portugal** · Santarém	**United States** · Jackson · Irwindale · Swedesboro	**Brazil** · Cristalina[1] **France** · Herm **Russia** · Novotitarovskaya · Kaluga · Timashevsk
LOGISTICS PLATFORMS	**Belgium** · Kortemark **France** · Flaucourt · Montreuil-Bellay · Rosières · Saint-Sever	**United States** · Dartmouth	

1 The Cristalina plant was sold during the 2025-2026 fiscal year.

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 Bonduelle SCA

For the fiscal year ended June 30, 2026

To the Shareholders' Meeting of Bonduelle,

This report is issued in our capacity as Statutory Auditors of Bonduelle. It covers the sustainability information and information provided for in Article 8 of Regulation (EU) 2020/852, relating to the fiscal year ended June 30, 2026, included in the group's management report and presented in Sections 2.1 to 2.4 of Chapter 2 of the universal registration document (hereinafter the "sustainability statement"). Our work, which focuses on this information, was carried out in an evolving context characterized by uncertainties about the interpretation of legislation and the development of market practices.

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 management report.

This information 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:

- compliance with the requirements of the sustainability reporting standards adopted by the European Commission pursuant to Article 29b of Directive (EU) 2013/34 of the European Parliament and of the Council of June 26, 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022 (hereafter ESRS or European Sustainability Reporting Standards) of the process implemented by Bonduelle to determine the information published, which includes, when the entity is subject to it, 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;
- compliance of the sustainability information included in the sustainability statement with the provisions 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 set out 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 management 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.

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.

Furthermore, with regard to forward-looking information, which by its nature is uncertain, its future occurrence will sometimes differ materially from the forward-looking information presented in the management report.

However, our mission 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 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.

The sustainability information and the information provided for in Article 8 of Regulation (EU) 2020/852 may be subject to inherent uncertainty in the state of scientific knowledge and the quality of the external data used. Certain items of information are sensitive to the methodological choices, assumptions and/or estimates used to prepare them and presented in the management report.

COMPLIANCE WITH THE REQUIREMENTS ARISING FROM THE ESRS STANDARDS OF THE PROCESS IMPLEMENTED BY BONDUELLE TO DETERMINE THE INFORMATION PUBLISHED

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 statement; and
- the information provided on these processes is also ESRS compliant.

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.

Items that were the subject of particular attention

Information on the manner in which the group updates its DMA analysis is referenced in Section 2.1.4 "Impact, risk and opportunity management" of the sustainability statement and indicates that the annual review did not lead to any changes to the list of material IROs.

We have, through interviews with management and such persons as we deemed appropriate and by inspecting the available documentation, ascertained:

- analyses carried out by the group, in particular the assessment of the internal and external factors considered to justify the absence of a significant revision of the DMA process. These include changes to the interests and points of view of stakeholders and Bonduelle's ESG commitments;
- changes in the decision-making process and, where applicable, the internal control procedures put in place by the group during the fiscal year, and assessed the presentation made in Section 2.1.3 "SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model" of the sustainability statement.

Based on our professional judgment, our due diligence procedures consisted in particular in:

- exercising our critical thinking skills on the documentation of the analyses carried out by the group as well as on the approach implemented by the group to identify the internal and external factors to be considered;
- assessing whether the available sector analyses and competitive benchmarks, which we deemed relevant, do not call into question the actual and potential impacts, risks and opportunities identified by the group;
- reviewing the appropriateness of the description given in Section 2.1.4 "Impact, risk and opportunity management" of the sustainability statement.

COMPLIANCE OF THE SUSTAINABILITY INFORMATION INCLUDED IN THE SUSTAINABILITY STATEMENT WITH THE PROVISIONS 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 statement, 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 statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including with the ESRS.

Observation

Without calling into question the conclusion expressed above, we draw your attention to the information contained in Section 2.1.1 [ESRS 2-BP-2] "Disclosures in relation to specific circumstances" of the "Basis for preparation" of the sustainability statement, which indicates the following:

- that Bonduelle is studying the relevance of an additional metric to account for the effectiveness of its effluent treatment systems and changes to its footprint on the quality of the receiving environments (water pollution); and
- that quantitative data on water consumption is not available.

Items that were the subject of particular attention

The information provided in application of the Climate environmental standard for climate change (ESRS E1) is mentioned in Section 2.2.1 "ESRS E1 - Climate change" of the sustainability statement.

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 "Risk" and "CSR" Departments, we assessed whether the description of the policies, actions and targets implemented by the group covers the following areas: climate change mitigation, climate change adaptation, energy;
- assessing the appropriateness of the information presented in Section 2.2.1 "Climate change" of the sustainability statement included in the group's management report, and its consistency with our overall knowledge of the group.

With regard to the information published in respect of the greenhouse gas emissions balance:

- We assessed the preparation and governance arrangements for the selected information, including the arrangements for determining the information related to the value chain and the disclosure exemptions selected, if any;
- We took note of the general control environment relating to the information covered by this report as well as the related internal control processes;
- We assessed the consistency of the scope considered for the assessment of the greenhouse gas emissions balance;
- We reviewed the methodology used to prepare the greenhouse gas emissions inventory, and evaluated its application arrangements, for a selection of emission categories and facilities in Scopes 1, 2 and 3;
- We assessed the functioning of the information reporting tools, particularly concerning certain Scope 3 items;
- 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;
- 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 structural 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.

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.

Lille, October 6, 2026

The Statutory Auditors

Deloitte & Associés

Edouard Lhomme

2.6 OTHER SUSTAINABILITY-RELATED MATTERS

In order to meet the expectations of certain ESG analysts and non-financial rating agencies, in this Section, the group publishes certain additional information that does not relate to issues deemed material within the meaning of the double materiality analysis of the CSRD ESRS 2 standard validated in March 2026.

This additional information is provided for the purposes of transparency and sector comparability.

ANIMAL WELFARE

Animal welfare is not identified as material in Bonduelle's double materiality analysis, as ingredients of animal origin represent a limited proportion of the composition of its products. As a key player in the transition to increasingly plant-rich food, the group is helping to diversify protein sources through its range of vegetables and legumes.

However, some stakeholders have expressed specific expectations on this topic. The group is also sensitive to animal welfare and recognizes the Five Freedoms:

- Freedom from hunger or thirst;
- Freedom from discomfort;
- Freedom from pain, injury or disease;
- Freedom to express normal behavior specific to the species;
- Freedom from fear and 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 broiler poultry, Bonduelle considers the European Chicken Commitment (ECC) standard to be a recognized reference framework for animal welfare. The six ECC criteria are key drivers of improvement in the European poultry sector:

- implement a maximum stocking density of 30 kg/m^2;
- 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 pecking substrates 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.

For the ingredients of animal origin used in its products in France, Bonduelle favors a continuous improvement approach based on dialog with its suppliers, and the use of French supply chains with enhanced animal welfare standards.

This approach aims to pragmatically and progressively promote the practices most favorable to animal welfare in its supply chains. Bonduelle monitors the progress of its suppliers with regard to the various criteria of the ECC standard, and relies on French channels with stronger animal welfare standards. The group remains attentive to the progress made by these sectors and to the development of practices in the sector.

In 2025-2026, the following progress was observed in France in relation to the ECC criteria:

- stocking density 30 kg/m^2: 0%;
- hybrids: 0%;
- natural light: 50%;
- improved environment: 50%;
- controlled atmosphere stunning: 60%;
- external audit: 50%.

In addition to these criteria, the delicatessen salads marketed in France are made from chickens from French supply chains whose diet excludes animal meal and growth hormones, in accordance with regulations. Partner suppliers and farmers are committed to the continuous improvement of their breeding practices and animal welfare 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, which represents a tiny part of its ingredients. In 2025-2026, the volume of purchases of egg products from alternative farms was more than 100%.

Bonduelle therefore confirms that, following the steps taken during the 2025-2026 fiscal year, all eggs and egg products used in Europe are now guaranteed to be "cage-free".

DIVERSITY, FAIRNESS AND INCLUSION

Following the double materiality analysis carried out by Bonduelle, diversity, fairness and inclusion (DF&I) is not identified as a material subject within the meaning of the CSRD. However, this topic has been an integral part of the group's commitments for several years, and continues to be monitored as part of our internal policies. It is reviewed primarily in the context of non-financial rating standards (EcoVadis) and our B Corp approach.

Bonduelle is committed to fostering a diverse, fair and inclusive work environment, in which everyone is respected, valued and able to reach their full potential. Diversity is a key driver of sustainable performance, innovation and impact in line with our mission, our B Corp commitments and international regulatory frameworks.

This approach is in line with the approach of the United Nations Sustainable Development Goals numbers 3, 5, 8 and 10, and with all applicable fundamental rights charters and European directives, including the Pay Transparency Directive.

Policy

The policy applies to all employees, regardless of their category, to management and management bodies, to job applicants and to partners, suppliers and service providers wherever possible. It sets out the general framework, which all facilities and countries apply locally according to their specific contexts and regulations.

Fundamental principles

The DF&I policy is based on three principles:

Diversity — Bonduelle is committed to promoting the representation and inclusion of people from diverse backgrounds.

Fairness — Bonduelle recognizes that reducing inequalities requires appropriate measures to guarantee equal opportunities at every stage of the employee journey (recruitment, training, mobility etc.), including, where applicable, affirmative action authorized by law.

Inclusion — Bonduelle promotes a respectful, safe and accessible work environment, in which everyone feels that their individuality is recognized, that they are free to express their ideas and that their dignity is respected. We would like to remind you that no form of harassment, intimidation or exclusionary behavior is tolerated.

Commitments

The policy is based on six pillars:

- equal pay between women and men;
- inclusive recruitment;
- fairness in career paths and succession plans;
- an inclusive workplace;
- inclusive internal culture;
- as well as prevention and zero tolerance of discrimination and inappropriate behavior.

Governance

Management is responsible for implementing and complying with the policy. Managers play a key role in its day-to-day implementation, supported by the HR teams at all levels. Each employee actively contributes to diversity and inclusion through their behaviors and interactions. A dedicated, currently Europe-wide Steering Committee meets four times a year to support this approach, share best practices and help advance inclusion throughout the Company.

Actions

On fair pay, the first area of work focuses on gender balance, with a particular focus on pay gaps. Analysis is underway to identify any discrepancies, understand the causes and build the necessary action plans.

With regard to recruitment, decisions on access to employment are based exclusively on skills, experience and professional aptitude. Objective and transparent recruitment practices are implemented, job descriptions are written inclusively and recruiters are trained in unconscious bias.

In terms of prevention, a zero-tolerance policy applies to any harassing or discriminatory behavior. Accessible and confidential reporting mechanisms with no risk of retaliation are available to all employees. Ongoing actions to prevent sexism are also reflected in our commitment to the #StOpE initiative, which Bonduelle has been a signatory of for the past two years.

Key indicators

- **Board's gender diversity:** see GOV-1 — The role of the administrative, management and supervisory bodies
- **Gender diversity within senior management:** see 3.3.2 — Composition of and conditions for preparing and organizing the work of the Supervisory Board
- **Median pay gap:** see S1-16 — Remuneration metrics (pay gap and total remuneration)
- **Age structure within our own workforce**
  - Of a total of 8,800 FTEs;
  - Under 30: 1,490 FTEs;
  - Between 30 and 50: 4,102 FTEs;
  - Over 50: 3,208 FTEs.

WASTE MANAGEMENT

Following the double materiality analysis carried out by Bonduelle, industrial waste management is not identified as a material subject within the meaning of the CSRD.

Nevertheless, as this topic is an expected component of our certifications and external assessments, we publish below the main information on the management of this issue. This issue is actively managed as part of the group's Environmental Management System (EMS), which is managed on all production facilities.

Policy

As the policy spans several ESRS, it was presented in Section 2.2.1.3.

The policy covers the entire Bonduelle Group without exclusion, for all production facilities in each country in which Bonduelle is established.

The EMS is based on ISO 14001 and ISO 50001 standards, as well as B Corp requirements.

The policy aims to reduce waste production or increase waste recovery and recycling, assess impacts to preserve biodiversity in or around industrial facilities and avoid pollution that could result from mismanagement.

Production waste recovery targets are as follows:

- 100% recovery of organic/plant waste by 2035 (entire production scope);
- 90% recovery of non-hazardous waste by 2035 (BE and BA zones);
- 85% recovery of non-hazardous waste by 2035 (BEEM zone).

Oversight procedure

Major KPIs have been set with definitions and targets determined for the entire group. They are monitored monthly and are in place for each plant and facility. The reported results provide a basis for monitoring the Company's performance and launching new improvement projects.

ISO 14001-certified plants are subject to regular external audits, generally once a year, by independent certification bodies.

Actions

The main lever for organic waste recovery is methanization, which converts plant waste into energy (biogas, steam or biomethane). Bonduelle is taking an inventory of the quantity of its deposits available for methanization recovery, and has already set up several units.

The actions are described in detail in E1-3 – Actions in relation to climate change policies.

Key indicators

- **Waste tonnage:** 444,117 tonnes
  - Plant waste: 393,000 tonnes
  - Non-hazardous waste: 44,868 tonnes
  - Hazardous waste: 6,249 tonnes
- **Plant waste recovery rate: 99.1%**
- **Non-hazardous waste recovery rate: 70.3%**

PARTICIPATION IN PROFESSIONAL ORGANIZATIONS

Bonduelle's involvement in professional organizations and inter-professional bodies is a key mechanism for dialog with institutional stakeholders, and for contributing to the direction of the sectors in which the group operates.

Although the topic of "Political influence and lobbying activities" (ESRS G1-5) was not identified as material in Bonduelle's double materiality analysis, the group has chosen to publish, on a voluntary basis, a list of the organizations to which it belongs. This transparent approach is consistent with the group's B Corp commitments.

Bonduelle has varying levels of involvement in these organizations, including being part of governance bodies or thematic working groups, or simply monitoring the work they carry out. These memberships are part of the group's policy of commitment to the public authorities, inter-professional bodies and stakeholders in the food and agricultural transition.

The table below lists the main organizations that Bonduelle is involved in, both in Europe and in its main markets.

Geography	Organizations		Involvement
GLOBAL	**SAI**	Sustainable agriculture powered by people	Member
GLOBAL	**ICC**	International Chamber of Commerce	Member
EUROPE	**AETMD**	European Sweetcorn Processors Association	Governance
EUROPE	**PROFEL**	European Organization of Fruit and Vegetable Processors	Work monitoring
FRANCE	**ABEA**	Breton Association of Agri-Food Companies	Member
FRANCE	**ANICC**	National Interprofessional Association for Button Mushrooms	Governance
FRANCE	**ANIFELT**	French Interprofessional Association for Processed Fruits and Vegetables	Governance
FRANCE	**ARIA NA Nouvelle-Aquitaine**	Regional Nouvelle-Aquitaine Association of Food Companies	Governance
FRANCE	**B4C**	Bioeconomy For Change	Work monitoring
FRANCE	**B Lab**	Big Companies Can B	Work monitoring
FRANCE	**CEC**	Convention of Companies for the Climate	Work monitoring
FRANCE	**CITEO**	French Packaging and Paper Eco-Organization	Governance
FRANCE	**CS F&L FRANCE AGRI MER**	FranceAgriMer specialized fruit and vegetable consultancy	Work monitoring
FRANCE	**CTCPA**	Technical Center for the Conservation of Agricultural Products	Governance
FRANCE	**DEMETER**	Club Demeter	Member
FRANCE	**ETF**	Fresh Delicatessen Companies	Governance
FRANCE	**FIAC**	French Federation of Preserved, Dehydrated and Frozen Food Industries	Governance
FRANCE	**FNLS**	French Federation of Dried Vegetables	Work monitoring
FRANCE	**GECO FOOD SERVICE**	Leading association in the catering sector	Governance
FRANCE	**IDC**	Institut du Commerce (Trade Institute)	Governance
FRANCE	**ILEC**	Consumer Goods Companies Liaison Institute	Governance
FRANCE	**PACT'ALIM**	French food SMEs and mid-caps	Governance
FRANCE	**PADV**	For agriculture based on living organisms	Member
FRANCE	**RESEAU ALLIANCES**	Network of responsible entrepreneurs in the Hauts-de-France region	Member
FRANCE	**TERRES UNIVIA**	Interprofessional association for vegetable oils and proteins	Work monitoring
FRANCE	**TERRES INOVIA**	Technical Institute for oilseeds, protein crops and hemp	Work monitoring
FRANCE	**UPPIA**	Interprofessional Union for the Promotion of the Canned Goods Industries	Member
FRANCE	**UNILET**	National Interprofessional Union of Processed Vegetables	Governance
FRANCE	**VEGEPOLYS**	Plant competitiveness cluster	Work monitoring
FRANCE	**VITAGORA**	Agri-food competitiveness cluster	Work monitoring
HUNGARY	**Agrárkamara**	Hungarian National Chamber of Agriculture	Member
HUNGARY	**FÉSZ**	Felelős Élelmiszergyártók Szövetsége (EN: Association of responsible food producers)	Member
HUNGARY	**FRUITVEB**	Hungarian Interprofessional Organization for Fruit and Vegetables	Governance
HUNGARY	**Magyar Hűtő- és Konzervipari Szövetség**	Hungarian Federation of canning and frozen industries	Member
POLAND	**KSPOIW**	Krajowe Stowarzyszenie Przetwórców Owoców i Warzyw (EN: Polish Association of fruit and vegetable processors)	Member
PORTUGAL	**ALIF**	Associação da Indústria pelo Frio e Comércio de Produtos Alimentares (EN: Association of the refrigeration industry and food trade)	Governance
ITALY	**Centromarca**	Italian Brand Industry Association	Member
ITALY	**Filiera Italia**	Italian national agri-food organization	Member
ITALY	**UIF**	Unione Italiana Food - Gruppo IV Gamma (EN: Union of the 4th range)	Governance
USA	**California Leafy Greens Marketing Agreement (LGMA)**	California Leafy Greens Marketing Agreement	Member

2.7 DUTY OF CARE

2.7.1 Introduction

Setting itself the mission of "Inspiring the transition toward plant-rich food to contribute to people's well-being and planet health" means confirming 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 L. 225-102-4 of the French Commercial Code, an annual report on the implementation of the duty of care follows its presentation.

2.7.2 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 Programme (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, E3, 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, E4
Environmental damage	Pollution of water	Medium	Medium	Medium	ESRS E2, E3
Environmental damage and Health and safety violations	Use of pesticides	Medium	Medium	Low	ESRS E2, E3, E4, S4
Environmental damage and Health and safety violations	Use of chemicals (other than pesticides)	Medium	Medium	Low	ESRS E2, S4
Health and safety violations	Health and safety of employees and stakeholders	Low	Medium	Low	ESRS S1, S2, 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 below Section 2.7.3 "Procedures for evaluating subcontractors, suppliers and subsidiaries").

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.

2.7.3 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 2025-2026, the Bonduelle Group did not conduct any specific training on the duty of care. 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 facilities		
Subcontractors and Suppliers	Assessing suppliers using the EcoVadis platform (Europe and International sourcing) (see ESRS S2)		
	Mapping supplier risks (Europe and International sourcing)		
	Ingredient quality analysis (see ESRS S4)		
	Scoring to assess stakeholders		
	Insertion of specific contractual clauses		
Growers	"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.

2.7.4 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	Climate mitigation and adaptation policy (ESRS E1) - Water and pollution management (ESRS E2, E3, 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)
	Ethics charter specifying in particular obligations to prevent risks related to the duty of care Guide to preventing corruption and influence peddling Continuous improvement of our Sustainability report and related policies Commitments to local communities		
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)		

2.7.5 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 submit a report in accordance with the wishes of the whistleblower. 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.

Summary of reports received and processed during the 2025-2026 fiscal year and up to the date of preparation of the document

During fiscal year 2025-2026, Bonduelle identified six reports related to business ethics. They have been processed, or are being processed, in accordance with report and investigation procedures.

Four internal reports were closed, including one ineligible report. The average closing period is five months.

Report ID	Report Tag	Report Submitted Date	Report Closed Date	Duration	Language	Country	Report Status
21	Health, integrity, equality and safety	2025/08/18	2025/10/15	2 months	EN	United States	Closed - Unfounded
22	Corruption/Conflict of interest	2025/08/22	2026/06/04	9 months	RU	Russia	Closed following internal investigation
24	Human rights/ Fundamental freedoms, Health, integrity, equality and safety	2026/06/03			EN	United States	Being processed
25	Corruption/Conflict of interest	2026/06/06	2026/08/26	3 months	EN	Hungary	Closed following internal investigation
26	Internal ethical principles	2026/06/25			EN	United States	Being processed
27	Health, integrity, equality and safety	2026/02/04	2026/07/08	5 months	EN	Poland	Closed following internal investigation

2.7.6 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 dialog and human rights policy (ESRS S1, S2, S3)	Climate mitigation and adaptation policy (ESRS E1)	Frequency of workplace accidents (ESRS S1)
		Water and pollution management (ESRS E2, E3)	
		Biodiversity and ecosystems policy (ESRS E4)	
		Circular economy policy (ESRS E5)	
	Governance as set out in Section 2.1.2		
	Monitoring the implementation of HR procedures and proper communication of ethical principles to employees (ESRS S1)		
	Testing the technical functionality of the alert website		
	Auditing staff compliance with third-party evaluation procedures (ESRS S2)		
Subcontractors and Suppliers	Number of suppliers assessed by the EcoVadis platform		
	Number of stakeholders assessed on the basis of scoring (ESRS S2)		
	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)		

2.7.7 Report on the implementation of the duty of care in 2025-2026

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 481 suppliers have now been assessed through EcoVadis.

In addition, 17,300 suppliers were assessed on the basis of the scoring system put in place, *i.e.* 88% of the suppliers referenced, within the European scope.

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 care. 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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