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Thierry Blandinières,

Chief Executive Officer of InVivo



Agriculture: the solution to climate concerns.

With the current politically unstable national and global context, uncertainty in the world of agriculture and a rapidly changing climate, InVivo believes that building a resilient agrosystem is a matter of urgency.

The integration of the Soufflet Group and more recently the United Malt Group are steps in this direction. These initiatives give InVivo a new dimension, making it more competitive both in Europe and worldwide. This move will enable us to step up the rate of investment to change the agricultural production model. The aim is to produce differently and produce more, better and sustainably, as agriculture is a key part of the solution for fighting climate change while ensuring food sovereignty.

As a mission-led company, InVivo measures its responsibilities across all its businesses by focusing on the agricultural and agri-food transition as a key element in addressing global challenges. Actions related to innovation, training and stakeholder engagement that were measured during this period are part of this drive. These actions support the group's raison d'être of fostering the agricultural and food transition to a resilient agrosystem with innovative solutions and products that benefit farmers and consumers.

Constance de Gourcuff,

Chair of the Mission Committee

Constantly reshuffling the cards.

The group moves, adapts and transforms, and so does our roadmap - it evolves each year to keep up with these changes. Following the integration of the Soufflet Group's international and industrial operations in 2022, the Mission Committee began its third year of work and reassessed its objectives and indicators. This includes adapting to the new standards of the European Corporate Sustainability Reporting Directive (CSRD), but above all giving the best reflection of the group's ambitions. This involves assessing people's engagement in positive-impact initiatives and change management training, thinking about more than just revenue. And incorporating the use of sustainable raw materials into responsible collection and distribution systems. As a mission-led company, we also communicate more about our responsibilities. There are so many topics addressed by the committee, further invigorated with the addition of three new members in May 2023.

Once again this year, I would like to thank all members of the Mission Committee for their continued involvement, their insight and their questions, which have allowed us to progress together. This joint development approach is supported by the good intentions of the Supervisory Board and the confidence of the general management team, which ensures complete transparency in conveying the vision and ambitions of a group on the move.





InVivo in a nutshell

A national union of agricultural cooperatives, InVivo provides innovative and responsible solutions for its member cooperatives and their growers to support the agri-environmental and economic transition of agriculture and food.

InVivo covers the entire value chain, from farm to fork. The group is a market leader in each of its four major strategic activities: international grain trade, agriculture, agri-food (malt, wheat, wine), garden centres and food retail. A cross-functional global centre for innovative and digital solutions completes this package.

The scope of this third report concerns InVivo Group, the central holding company of Union InVivo.

Agriculture and food are the core of the UN's 17 Sustainable Development Goals, which InVivo helps to effectively achieve on a daily basis.

InVivo is a member of the United Nations Global Compact.





Key figures

as at 30 June 2024

More than 15,000

employees

member cooperatives

business verticals

- 1. Agriculture:
 - Bioline by InVivo, Soufflet Agriculture, Soufflet Vigne
- 2. International grain trade:
- Soufflet Négoce by InVivo 3. Agri-food (malt, wheat, wine):
- Malteries Soufflet¹, Episens by InVivo, Cordier by InVivo
- 4. Retail:

TERACT

¹ Now known as Soufflet Malt

39 countries

EUROPE

- Germany
- Belgium
- Bulgaria
- Croatia
- Spain
- France
- Hungary
- Ireland
- Italy
- Netherlands
- Poland
- Portugal
- Czech Republic
- Romania
- United Kingdom

- Serbia
- Slovakia
- Ukraine

AFRICA

- South Africa
- Algeria
- Saudi Arabia
- Ivory Coast - Ethiopia
- Kenya

THE AMERICAS

- Argentina
- Brazil
- Canada
- Cuba

- United States
- Mexico

ASIA

- China
- South Korea
- India
- Japan
- Kazakhstan
- Russia
- Singapore

OCEANIA

- Australia
- New Zealand

3. InVivo, a mission-led company for the common good

Rethinking companies' role in society

When InVivo started to think about transforming its business model in 2014, the group wanted to give more meaning to its governance and actions. It looked at the work being done concerning the new definition of "business" and in particular the Notat-Sénard report "L'entreprise, objet d'intérêt collectif" ("Business: a matter of collective interest"), published on 9 March 2018, which inspired certain elements of France's PACTE Law (action plan for the growth and transformation of companies). As a cooperative group, InVivo took part in discussions leading up to the drafting of the PACTE Law, which reconsiders businesses' place in society, with a strategic approach to social and environmental responsibility.

In anticipation of the law being adopted on 11 April 2019, Union InVivo's Board of Directors approved its transformation into a "mission-led company" on 20 June 2018. The InVivo group's subsidiaries started a process of reflection and accountability in relation to this transformation, involving all their stakeholders.

White paper "Vers la société à mission, responsable et agile. Un chemin de transformation pour InVivo" ("Becoming a responsible and agile mission-led company: InVivo's road to transformation"), published on 21 December 2018. This sets out the company's transformation. While tradition and cooperative values have allowed InVivo to anticipate the expectations expressed by its stakeholders, the group entered a significant new collective and inspiring phase of reflection and joint development to define a "raison d'être", a mission and commitments, both voluntary and statutory.

InVivo, a mission-led company driven by cooperative values

Cooperatives are based on the following values: mutual aid, responsibility, democracy, equality, equity and solidarity. Through its origins and its history, the InVivo group's DNA contains this cooperative identity and "collective interest" that it was founded on and which inspires and characterises it. Agriculture plays a central role in addressing today's major global challenges such as feeding people, creating jobs, preserving natural resources, transitioning to renewable energy sources and managing land use. Because addressing these challenges through innovative and sustainable solutions, for the benefit of cooperatives, farmers and consumers, was already InVivo's real "raison d'être", and its status as a mission-led company in accordance with the PACTE Law was a natural extension of its cooperative status.

Our raison d'être is what drives us

At the beginning of 2019, InVivo launched an extensive participatory consultation with its stakeholders (cooperatives, employees, customers, suppliers, franchisees, investors, start-ups) in order to define its raison d'être.

Nearly 1,500 inspiring responses were received, from which Union InVivo's Board of Directors and Executive Committee, in conjunction with InVivo Group's Board of Directors, formulated the rationale and then the mission of the group, in successive iterations. Validated by the Board of Directors, these now form part of the Articles of Association.

A mission-led company since October 2020, InVivo has set up an independent committee to oversee the achievement of its mission, under the supervision of an independent third party.

4. Raison d'être, mission and strategy

Fostering the agricultural and food transition to a resilient agrosystem by designing innovative, responsible solutions and products in line with the principles of regenerative agriculture, for the benefit of farmers and consumers.





Guided by its corporate purpose, InVivo defines its mission as follows:

1.

TO IMPROVE THE ENGAGEMENT OF ITS MEMBERS and their ability to sustainably transform agriculture and ensure food quality and security in France and across the globe;

2.

TO INTEGRATE ITS CORPORATE PURPOSE INTO ITS OVERALL STRATEGY as well as that of its brands, while adapting it to the entities that make up the group.

3.

TO CONTINUOUSLY DEVELOP, THROUGH AND WITH RESEARCH AND DIGITAL TECHNOLOGY, ITS KNOWLEDGE AND CAPACITY FOR INNOVATION

in order to prepare positive-impact solutions for the future and help to address major environmental concerns.

4.

TO WORK WITH ITS PARTNERS TO DEVELOP ECO-DESIGNED AND/OR RESPONSIBLY SOURCED PRODUCTS AND SERVICES AND RESPONSIBLE DISTRIBUTION CHANNELS that create economic, environmental and societal value. 5.

TO EXPLORE AND STRUCTURE INNOVATIVE AND RESPONSIBLE PROJECTS WITH STAKEHOLDERS IN THE AGRICULTURAL SECTORS that promote sustainable growth, in line with the principles of regenerative agriculture.

6.

TO CONTINUOUSLY DEVELOP THE SKILLS OF ITS EMPLOYEES, their ability to take initiative and the level of social dialogue, while affirming its cooperative values.

7.

TO APPLY INVIVO'S CODE OF CONDUCT TO ITS STRATEGIC STAKEHOLDERS, upholding human rights and the OECD

Guidelines, including with regard to its suppliers and customers, and to protect personal data.



A MISSION TO INVIVO'S CONSTITUENT
PARTS AND STAKEHOLDERS TO ACHIEVE THE
THREE MAIN OBJECTIVES OF ITS 2030 STRATEGY:
INNOVATION, INTERNATIONAL INFLUENCE AND
ECONOMIC GROWTH.



Becoming a global benchmark in innovative and digital solutions that improve the competitiveness, safety and quality of plant and animal production, while safeguarding the planet.



Investing in the agriculture and food industries of the future to build winning businesses with critical mass and global brands.



Contributing to the economic growth and influence of French agriculture and agri-food worldwide.

THESE THREE OBJECTIVES, SUPPORTED BY INVIVO'S CSR POLICY, **DRIVE AND SUPPORT THE GROUP'S POSITIVE IMPACT IN ITS OPERATIONS, PRODUCTS AND SERVICES AND STAKEHOLDER RELATIONSHIPS, TO GENERATE GREATER SUSTAINABLE VALUE.**

In our operations: reduce our footprint and optimise use of resources

- > Climate Plan: carbon neutral in 2050
- > Resource Plan: 100% recovery rate

In our products and services: innovate and develop responsible products, services and supply chains

- > 50% of revenue with a positive impact
- > 100% of innovations with a positive impact

With our stakeholders: mobilise our ecosystem to stimulate the creation of multiple sustainable values

- Halve the number of accidents and improve employees' quality of life at work
- > Creation of joint development bodies with our external



5. The Mission Committee

Made up of two non-group members from the corporate world and five InVivo employees, the Committee ensures that the group fulfils its mission. It adjusts the targets set to the group's requirement and dynamic.



Sébastien Abis
Director of Club DEMETER



Ludivine Allardon Head of Operations, Agrosolutions, Bioline by InVivo

A business school graduate, Ludivine Allardon spent

six years at PwC in the development of the agriculture

and agri-food sectors. She joined Agrosolutions in 2017,

initially to bring her marketing perspective to the agri-

environmental consultancy firm, before taking on the

role of head of the Sustainable Territories division. Now

Director of Operations, she manages and coordinates

the activities of the firm, which has 45 employees.

Sébastien Abis is the director of Club DEMETER. He is also an associate researcher at IRIS (Institute of international and strategic relations), which develops worldwide expertise on the geopolitics of agriculture, rurality, fisheries and food. Sébastien Abis teaches at the Catholic University of Lille and the Junia School of Engineers. He is also a columnist and author of a number of foresight reports.

Club DEMETER is the ecosystem of agricultural and agri-food sector decision-makers oriented towards long-term thinking, global issues and cross-sector dynamics. With its member companies, it has created a network of higher education providers, works with scientific experts and cooperates with several national ministries and international partners.



Elodie Colin-Petit¹
Head of Business Development,
Malteries Soufflet



Sébastien Coquard
Chair of the AGAMY
cooperative winery

Sébastien Coquard has been a winemaker since the age of 20. He became involved in his cooperative early on. He soon became the leader of young cooperative winemakers at the Beaujolais Federation for a few years. He joined the Board of Directors of ODG Beaujolais for an initial term and then became chair in his second term, as committee chair at inter-branch level. In January 2017, he was appointed chair of the AGAMY cooperative. He is also co-founder of AGAMY Vignobles, a property investment SCIC (collective interest cooperative) that aims to help winemakers establish their business. In May 2022, he opened a second wine-growing holding, providing services to meet the needs of Château de Bully.

Formed in 2016 from the grouping together of four leading wineries in their region, the Agamy cooperative winery brings together more than 350 wine growers from Beaujolais, Coteaux du Lyonnais and Côtes du Forez.

A graduate of ESSEC, Élodie joined Malteries Soufflet in 2017 to set up the business unit dedicated to major international clients. A firm believer in the role business plays in society, in 2020 she created the environmental impact product development unit, including sustainable barley with Brasserie Kronenbourg's French brand "1664", which now involves 250 farmers. In 2022, she also established the business development department to deploy initiatives on an international level.

¹Elodie Colin-Petit left the group after the end of the 23/24 financial year and will be replaced on the Mission Committee for the following financial year.



Constance de
Gourcuff
Head of internal and digital
communications and employer
branding, InVivo



Benoît Rousseaux Head of innovation, InVivo

After 10 years at Coca-Cola Enterprises, including five years in the corporate digital division, Constance joined InVivo in 2008 as web communications manager to steer the group's corporate digital transformation. Since 2014, she has also been in charge of the group's internal communications, in a context of a major transformation, in particular the rollout of the 2025 by InVivo and 2030 by InVivo strategic plans, as well as the integration of the Soufflet group.

Constance is chair of the Mission Committee.



Mathieu Gaubert
Head of home growing and decorating, TERACT

An agricultural engineer by training, Mathieu Gaubert specialises in retail in the areas of purchasing, marketing and product development. Mathieu has a range of experience on the distributor side at central purchasing units (food and specialist) and on the production side, in product development and design. Mathieu currently heads up the Purchasing and Design teams in the plant, garden and lifestyle segments for Gamm Vert, Jardiland, Delbard and Jardineries du Terroir.

continuous improvement manager at a packaging startup. He then co-founded a company in the same sector before joining a startup support structure, where he was appointed deputy director a few years later. In 2016, he joined the Soufflet group as head of innovation with the main role of promoting value creation through the appropriation of new technologies. Through an Open Innovation approach, he is particularly involved in rolling out blockchain technology to support supply chains or the implementation of the first artificial intelligence projects for industrial activities within the group.

After graduating in mechanical engineering and

automation, he began his career as production and

The law governs how the Mission Committee operates. The Committee is exclusively responsible for monitoring the execution of the mission that the company has taken on, and reviews the roadmap and progress made. It submits an annual report, attached to the management report, to the annual general meeting that approves the company's financial statements. As part of this monitoring, the Committee will perform any verifications it deems necessary and shall be provided with any documents useful in monitoring the execution of the mission.

6. The third year of the Mission Committee

Ensure that the mission is executed

The fulfilment of InVivo's mission is measured by the sixteen indicators that define the group's performance towards its agroecological transition. With formal meetings in October 2023 and February 2024, the Mission Committee also addressed the issues at hand during monthly sessions. These regular meetings provided the opportunity to track indicators, refine objectives and align them with the group's business transformation and growth.

Mature and in working order

The composition of the Mission Committee, which reflects the life of the company, has evolved to find its best way of working. After three years in operation, the Committee has become more mature. The arrival of new members in May 2023 provided a new way of looking at the group's operational objectives and indicators, creating a spirit of togetherness and a constructive approach. Other teams, such as the CSR department and business experts, contribute to this work and bring their respective skills on the reflections undertaken.

Asking questions to make more progress

After reviewing some of its indicators, related to the industrial and international dimension of the Soufflet Group's activities, the InVivo Mission Committee has again changed its roadmap. New indicators complement those from the second year, such as supply chain considerations that go beyond the collection indicator to address sustainable raw material sourcing, measurement of positive-impact training, and qualitative assessments of innovative and sustainable employee training. 2023/2024 also allowed us to roll out the Responsible Purchasing Charter and achieve the objective of raising employee awareness about the Code of Conduct governing the group.





7. The new roadmap

The Mission Committee has broken down the seven statutory goals of InVivo's mission into operational objectives based on its purpose. These measurable targets are used in conjunction with key performance indicators.

This report presents the Committee's new roadmap and the assessment of missions. It demonstrates the contributions made throughout the year by different activities within the InVivo group.





agriculture and food

Mission #1

To improve the engagement of its members and their ability to sustainably transform agriculture and ensure food quality and security in France and across the globe.

This mission of InVivo's is reflected in its ability to lead, in particular via its member cooperatives, the entire agricultural ecosystem towards a sustainable transition of agriculture at the environmental, societal and economic levels.

3 MONITORING INDICATORS

Promote and raise awareness among stakeholders about the agricultural and food transition

Target: minimum of 4,000 people made aware per year and increase each year

NUMBER OF EVENTS ORGANISED BY INVIVO: 7 events



TRAFFIC GENERATED BY THESE EVENTS: 6,734 people



→ 7 events brought together 6,734 people, either via the Soufflet Agriculture test platforms, the Openfield platform, the TERACT Live Expos, the success of the Sustainable Development weeks with 2,159 employees who attended webinars or took part in workshops, Soilteq, the Malt Academy and the Agrosolutions summer universities.

Train our stakeholders in the agricultural and food transition

Target: minimum of 400 hours per year and increase each year

NUMBER OF HOURS OF TRAINING: 4,701 hours of training



→ In addition to the training courses provided by the TERACT Nature & Talents Campus, new awareness-raising workshops have been added with Agrosolutions climate fresk workshops.

OPINION OF THE MISSION COMMITTEE

Knowledge sharing is part of InVivo's DNA. Its awareness-raising and training initiatives get people involved the sustainable transformation of agriculture. A total of 6,734 people were welcomed in person at events and trade shows, and online through webinars.

4,701 hours of training were provided, primarily for TERACT employees - an increase of 28% compared to the previous financial year, which attests to the success of the objectives set.



Ludivine Allardon
Head of Operations,
Agrosolutions, Bioline by InVivo







Agri-food transformation digital summer universities

Organised by agro-environment consulting firm Agrosolutions, summer universities offer, in the form of webinars, a decryption of trends and regulations to sustainably transform agriculture and food. These educational sessions aim to develop the skills of people from all walks of life, such as operational employees of agricultural cooperatives, agri-food industries, local authorities and the energy sector. InVivo also invites its employees to connect.

The speakers, experts from Agrosolutions, present and comment in 30 minutes on legal developments and solutions to address the challenges of the agricultural and food transitions. A number of topics were discussed during the first event such as biodiversity, agricultural soil management, climate change, decarbonisation, eco-design, methanisation and water.

Beyond sharing Agrosolutions' knowledge based on more than 40 years of experience and clients in agronomic and environmental sciences, it is about driving sustainable change. The meeting aims to be interactive by first tackling a specific topic, followed by a Q&A session. The first event hosted more than 700 participants of all profiles online across all 9 webinars accessible twice a day during the last week of August. This encouraging enthusiasm for the Agrosolutions teams will continue along this path and establish these summer universities as an essential event in professionals' calendars.



Malt Academy: sharing the agroecological challenges of brewing supply chain

Led by Malteries Soufflet, the Malt Academy supports the sector's environmental transition with information webinars and understanding the issues relating the barley-malt upstream agricultural system. Dedicated to brewers, distillers and those involved in corporate social responsibility, the Malt Academy has registered a total of more than 2,200 connections since January 2024. Artisans and large companies attend their monthly meetings.

Designed by experts specialising in agronomy, sustainable industries, energy, industry or InVivo's CRIS Centre for Scientific Research and Innovation, the Malt Academy looks at the role of barley and malt in quality beer. It raises awareness of available agroecological practices to contribute to a virtuous upstream agricultural supply chain for the hop-growing sector

and is part of the group's "Semons du Sens" ("Sowing Good Sense") sustainable supply chains initiative. This includes barley with positive impact, use of green energy at processing sites, water preservation, ways of reducing the carbon impact, consideration and preservation of biodiversity, regenerative agriculture. "We present a fair and objective vision of what can be done right now. We simplify very technical and complex topics to make them accessible to as many people as possible," explains Sixtine Gandon, head of marketing at Malteries Soufflet.

Deployed in a short format of 45 minutes with time for discussion and questions, the Malt Academy is intended to be an educational and interactive tool. Available in French and English, live or on demand, the Malt Academy brings together international brewing companies in supporting a sustainable sector, from barley to beer, to offer a response to consumer expectations.



CONVERGE

Mission #2

To Incorporate InVivo's corporate purpose into its overall strategy as well as that of its brands, while adapting it to the entities that make up the group.

This mission aims to accelerate the appropriation, integration and implementation of InVivo's corporate purpose in all its business lines and entities, whether directly or indirectly owned, and with external stakeholders.

1 MONITORING INDICATOR

Objective: 100% of the major strategic directions of the business lines must be in line with the group's purpose

PERCENTAGE OF MAJOR STRATEGIC ORIENTATIONS OF THE BUSINESS LINES IN LINE WITH THE GROUP'S PURPOSE: 100%



The target of 100% is achieved; all the actions implemented by the group, its businesses and its brands are linked to the InVivo's corporate purpose.



OPINION OF THE MISSION COMMITTEE

The Committee revised the purpose sharing indicator on the recommendation of the independent third party. Previously measured solely on the basis communication about the mission-led company, it has been extended to all the strategic directions of the group and its businesses. 100% of these strategies convey the corporate purpose, bringing together employees and external stakeholders around InVivo's ambition.



Sébastien Coquard Chair of the AGAMY cooperative winery



in our products and services

Mission #3

To continuously develop, through and with research and digital technology, its knowledge and capacity for innovation in order to prepare positive-impact solutions for the future and help to address major environmental concerns.

This mission is carried out through the development of innovative projects based on research and technology, tested within InVivo's networks.

3 MONITORING INDICATORS

Objective: to deploy pilot innovations that address environmental, societal and economic challenges

NUMBER OF PILOT INNOVATIONS DEPLOYED: 5



This qualitative indicator is evaluated on the basis of pilot innovations that respond to environmental, societal and economic issues, deployed within the group's networks. This year, five innovations were identified: Grafite, which markets low-carbon agricultural raw materials, ClimCare, which aims to reduce the carbon footprint of the barley/malt/beer sector, CarboN, which measures the biomass of plant cover by satellite, CarbonTester, which allows a simplified carbon diagnosis of a farm to be carried out online, and ChatGPT InVivo, which improves operational efficiency and accelerates innovation processes.

Objective: at least 40% of R&D spending allocated to positive-impact products and services*

PERCENTAGE OF R&D SPENDING ALLOCATED TO POSITIVE-IMPACT PRODUCTS AND SERVICES: 54%



This indicator covers all spending on positive-impact projects of the group or its subsidiaries eligible for the CIR research tax credit. This year, there were 51 positive-impact projects, accounting for 54% of all R&D spending that qualify for the CIR.

Objective: to support at least 10 startups or test 10 projects

NUMBER OF STARTUPS SUPPORTED AND PROJECTS TESTED: 11



This indicator makes it possible to evaluate the number of startups supported and projects tested as part of open innovation programmes (InVivo Quest, the Fermes Leader accelerator), intrapreneurship (InVivo Quest) or in collaboration with the innovation teams. This year, the InVivo Quest teams focused on intrapreneurship with the SowFields farm management assistance project, and 10 startups were supported and/or tested as part of the Fermes Leader accelerator programme.

* Investments eligible for the CIR tax credit



OPINION OF THE MISSION COMMITTEE

The search for a positive impact on the environment guides our desire to detect, test and deploy all the innovative solutions that can meet these challenges. These five pilot innovations described contribute to the use of new low-carbon raw materials and smart tools such as satellite soil analysis. All avenues, including artificial intelligence, need to be explored to accelerate this transition to a more sustainable, efficient and resilient agriculture.



Benoît Rousseaux Head of innovation, InVivo



RSE Inno Club: sharing know-how

The RSE Inno Club brings together agricultural cooperatives with the shared objective of transitioning towards a resilient agrosystem. Operational since March 2024, the club organises experience sharing sessions to enrich a common knowledge base. Spearheaded by InVivo's CSR Committee, it is led by Agrosolutions, the agronomic expertise subsidiary created 45 years ago and made up of engineers.

During this first year of operation, the four cooperatives – Terres du Sud, Océalia, EMC2 and EUREA – along with the InVivo group, were able to establish the club's framework and goals.

Their efforts focus primarily on sharing the practices used, each with its own analysis and processing tools. The cooperatives presented their training experiments, use of social media for farmers and actions relating to water and carbon. They pass on their data, which

the RSE Inno Club aggregates according to common indicators. The impact of each CSR approach of the cooperatives is measured and fed into a database intended to accelerate the agroecological transition.

InVivo, which has test plots, also delivers the results of its work to the members. In 2023/24, the group reported its studies on soil health and biodiversity.

Composed of agricultural, CSR and innovation specialists, the club meets every two months and experts gather regularly at a testing site. After a first year of operation and benchmarking, the RSE Inno Club has started pooling data on one or two parameters to begin with. The long-term goal is to build a common demonstrator that will address all topics. This will give the cooperatives a comprehensive and cross-functional protocol on regenerative agriculture that will allow for analysis of all parameters: carbon, biodiversity, water and their interactions.





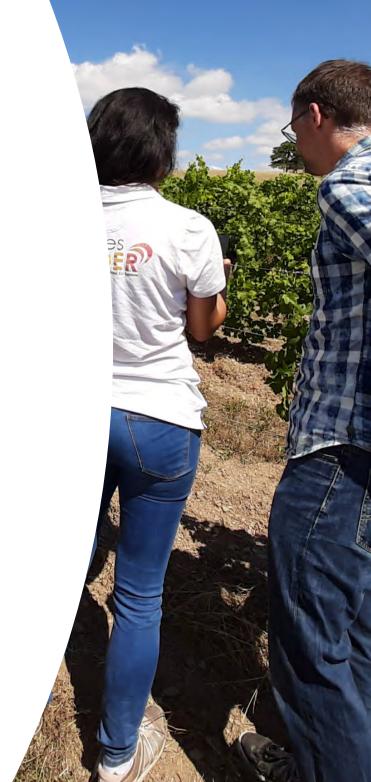
A catalyst for positive innovation

The Fermes Leader accelerator detects emerging innovations and international AgriTech companies that are likely to add value to French agriculture, as a way of advancing more quickly towards solutions and services with a positive impact by relying on ongoing or existing developments, while supporting research.

A real experimental laboratory of 400 farms, Fermes Leader, created in 2017, brings together 30 member cooperatives. Each year, members are asked about the solutions they are looking for. Their needs are then passed on to InVivo Quest, whose teams use international sourcing to import pragmatic and adaptable technologies. The Fermes Leader network experiments with solutions and supports their deployment.

The accelerator's new call for proposals was launched in 2023. This enables selected foreign startups to test their solutions and adapt them to the specifics of the French cooperative agricultural market based on recommendations from Fermes Leader experts, prior to launching their innovation.

In May 2024, the Fermes Leader accelerator named the first startup selected in its call for projects. Composed of 26 employees from all the group's business lines and two cooperatives, the panel selected Agricells for its work out of 33 projects. The Belgian company, founded by industrial pharmacists, relies on biotechnology to transform agriculture. It uses bacteria-based biostimulants to reduce the footprint of inputs, a healthy and sustainable solution demanded by cooperatives. Agricells benefited from two support sessions to characterise its business and identify the adaptations needed before investing to establish itself in France. The startup's biostimulant should be tested in the field by Bioline in autumn 2024 with the objective of launching it at the end of 2025.





Mission #4

To work with its partners to develop eco-designed and/or responsibly sourced products and services and responsible distribution channels that create economic, environmental and societal value.

This mission aims to stimulate continuous improvement according to positivity criteria, as well as the creation of pioneering ranges in terms of ecodesign and respect for the environment

2 MONITORING INDICATORS

Objective: annual increase in the proportion of revenue associated with positive-impact products and services

PERCENTAGE OF SALES GENERATED BY POSITIVE-IMPACT PRODUCTS AND SERVICES: 39%



This indicator is used to measure the proportion of revenue from products and services taking account of the societal, economic and environmental impacts throughout the value chain, from design to use by the end customer. This year, 39% of revenue was generated by positive-impact products and services. In 2030, this rate will rise to 50%.

Objective: to raise awareness among marketing teams and industries about the benefits of positive-impact products and services and calculation methods.

MEASURES TAKEN TO RAISE AWARENESS: audit & areas of progress



This year, internal audit teams carried out audits across all of the group's businesses, with a focus on governance associated with positive-impact products and services, as well as their calculation methodologies. The objective was to train and support the teams involved, while identifying areas for improvement. Malteries Soufflet, Moulins Soufflet, Soufflet Vigne, Cordier and Semences de France were audited. Only TERACT, whose calculation methods are currently being revised, will be consulted at a later date.



TERACT

Of soil and steel: gardening products eco-designed by nature

Every year, TERACT seeks to expand its eco-designed "Passion Nature" ranges for gardeners. Venetto and Amano terracotta pots meet this aim to offer the most virtuous product possible, synonymous with quality, durability and traceability. Launched in 2024 and manufactured in Italy, they use 80% recycled earth and are themselves recyclable, free of harmful substances, without packaging, with a label printed in natural ink. The earth collected in guarry enters a framed extraction process where the renewal of the material is ensured and promotes biodiversity. Efforts also focus on energy, the main source of carbon impact for a terracotta product. The selected production plant has photovoltaic panels that supply the manufacturing lines. Its furnace has been redesigned to have one third the energy consumption of a conventional system. Finally, transportation is by inland waterway and double-decker lorries optimise deliveries to stores.

For the consumer, the terracotta pot ensures thermal inertia that helps plants by regulating heat or cold.

Sustainability, proximity and optimisation of the manufacturing process are also the key principles behind the new "Passion Nature" pruning shears. TERACT has improved its ergonomic design and cutting power while focusing on the production of a high-quality, repairable product made in France using cold forging techniques to minimise energy consumption.

TERACT supplies more than 1,500 garden centres and pet shops with the brands Jardiland, Gamm Vert, Delbard, Jardineries du Terroir and Noé la Maison des Animaux. The "Passion Nature" brand represents 20% of its volumes. The development of positive-impact products must make it possible to achieve 40% in 2030 with 80% of products rated A or B according to the ecodesign reference system (TERACT calculation method).





To Good to Go: the "anti-waste" solution for plants past their best

No longer fresh and beautiful enough to stay on the shelf, but still viable. With the "Too Good to Go" app, plants get a second chance to flourish in people's homes, gardens and balconies. TERACT wants to reduce the amount of unsold plants, 9% each year, which end up in compost heaps or plant waste because they have stopped flowering and lost their apparent vitality. Sold in the form of surprise baskets prepared by stores, the plants and flowers remain viable and just need to find takers with the Too Good to Go app. 122,109 baskets, worth €30 and sold for less than €8, were prepared and distributed by the 372 stores involved. Customers consult the app and reserve the basket of their choice on the sole criterion of destination, indoor or outdoor plants, and without knowing what is inside. They collect it directly from the store.

Launched in November 2019 by TERACT, the rollout of the programme at 100 Jardiland stores has now been extended to the network of Gamm Vert, Delbard and Jardinerie du Terroir stores. It is part of the Group's CSR policy. This distribution channel promotes the preservation of nature and combats all forms of waste. Prized in the food sector, the system – also set up at Boulangerie Louise's 117 outlets – saved 84,809 baskets made up of unsold items, special breads, puddings, pizzas and other pastries, and avoided the equivalent of 200 tonnes of CO₂. A simple, commercial and virtuous initiative.





Mission #5

TO Explore and structure innovative and responsible projects with stakeholders in the agricultural sectors that promote sustainable growth, in line with the principles of regenerative agriculture.

This mission aims to launch innovation projects with high environmental and economic impact with partners, in order to improve an entire business segment in France and worldwide.

2 MONITORING INDICATORS

Objective: over 25% of agricultural raw materials from French sustainable production, with an annual increase

PERCENTAGE OF AGRICULTURAL RAW MATERIALS FROM FRENCH SUSTAINABLE PRODUCTION: 28% for Soufflet Agriculture, 55% for Moulins Soufflet, 74% for Malteries Soufflet and 59% for Cordier



This indicator measures the percentage of purchases of agricultural raw materials from sustainable French production, i.e. from sectors that fall under the specifications for medium-term obligations and/ or agro-ecological results, or subject to sustainable certifications, such as Semons du Sens for wheat and barley, or HVE (High Environmental Value) and Vignerons Engagés for wine. In 2023–2024, this percentage reached 28% for Soufflet Agriculture, 55% for Moulins Soufflet, 74% for Malteries Soufflet and 59% for Cordier.

Objective: increase each year in the percentage of agricultural raw materials derived from sustainable production worldwide

PERCENTAGE OF AGRICULTURAL RAW MATERIALS FROM SUSTAINABLE PRODUCTION WORLDWIDE: 13% for Soufflet Agriculture, 14% for Malteries Soufflet and 7% for Cordier



This indicator measures the percentage of purchases of agricultural raw materials from sustainable production worldwide, i.e. from sectors that fall under the terms of reference for medium-term obligations and/or agro-ecological results, or subject to sustainable certifications, such as SAI (Sustainable Agriculture Initiative) for barley, or HVE (High Environmental Value) for wine. In 2023–2024, this percentage reached 13% for Soufflet Agriculture, 14% for Malteries Soufflet and 7% for Cordier.

OPINION OF THE MISSION COMMITTEE

The sustainable agriculture approach goes beyond borders and is also calculated internationally to be relevant. The group is committed to increasing the percentage of agricultural raw materials from agro-ecological sectors, purchased both in France and internationally each year. Products that comply with specifications intended to oversee and encourage production with cultural practices such as rotations or regenerative agriculture that respect the environment and the land. French certifications such as Semons du Sens, HVE (High Environmental Value) and Vignerons Engagés and international certifications such as the SAI (Sustainable Agriculture Initiative) head in this direction.



Elodie Colin-Petit
Head of Business Development,
Malteries Soufflet







Farmers' crop rotation practices supported by industry

In July 2024, Soufflet Agriculture, Saipol and Lesieur (subsidiaries of Avril) launched an innovative multi-year cooperation agreement to accelerate the agricultural and food transition. From 2024 to 2027, Soufflet Agriculture will supply seeds exclusively from crop rotations for the production of Lesieur oils and Saipol low-carbon biofuels.

The partnership concerns the supply of rapeseed and sunflowers from farms accompanied by Soufflet Agriculture in regenerative agriculture. It marks the beginning of a new approach on the scale of crop rotation to concretely encourage farmers in this practice that creates both environmental and economic value. Regenerative agriculture improves soil health, helps to sequester carbon and reduce soil erosion and promotes biodiversity in particular. Soufflet Agriculture encourages diversified crop rotations and agro-ecological practices by ensuring multisectoral outlets for the crops present (barley, wheat, legumes, oilseeds, protein crops etc.) and provides technical and financial security for farmers with multi-year commitments.

The partnership begins with the 2024 harvests and is expected to be ramped up over time. The industrial group wants to obtain exclusively French seeds from regenerative agriculture by 2030. This replicable model creates new opportunities for industrials wanting to contribute to accelerating the agricultural and food transitions.



SAI: the collaborative platform for regenerative agriculture

InVivo's involvement in the Sustainable Agriculture Initiative Platform (SAI Platform) reinforces its commitments and capacity to supply 80% sustainable barley and produce 500,000 tonnes of low-carbon malts by 2030. With Semons du Sens and its sustainable supply chains, InVivo brings together nearly 10,000 farmers around the world to contribute to positive-impact products and services and drive the large-scale agro-ecological transition, both in large crops and in malt. Engaged in this path for more than ten years with tracked and regenerative crop programmes like Soilteq or low-carbon with ClimCare, the group joined the SAI platform in May 2024. This marks its desire to pool its know-how, to share its agronomic techniques and its experiments.

The SAI platform is a global non-profit organisation that is leading the transition of the agri-food industry to sustainable and regenerative agriculture. Created in 2002 by three downstream players – Danone, Nestlé and Unilever – it brings together 190 members of the entire value chain from all countries. SAI facilitates dialogue between upstream and downstream. It ensures the necessary monitoring to anticipate the transformation of the global food and beverage industry by sourcing and producing in a more sustainable way. SAI encourages collaborative action: sharing expertise and practical solutions must help to meet the challenges facing agriculture in making the move towards a more resilient food system more quickly.

Thanks to its local anchoring and international reach, Malteries Soufflet plays a strategic role, connecting agriculture and food and beverage industries around the world. With 41 malting facilities in 20 countries in Europe, Asia, Africa, Australia and America, and more than 2,300 employees, Malteries Soufflet produces 3.7 million tonnes of malt per year to meet the needs of its global customers, commercial and craft brewers, distillers and other industrials.





Mission #6

to continuously develop the skills of its employees, their initiative and the level of social dialogue, while affirming its cooperative values. This mission is reflected in the attention paid to each group employee in all aspects of corporate policy and corporate dialogue.

3 MONITORING INDICATORS

Objective: at least 70% of the average workforce receives training each year

PERCENTAGE OF THE WORKFORCE THAT HAS RECEIVED TRAINING: 71%



This indicator makes it possible to assess the percentage of employees who have received at least one training during the calendar year. In 2023, 71% of employees based in France received training.

Objective: innovative and responsible training programmes to develop employees' skills

INNOVATIVE AND RESPONSIBLE TRAINING PROGRAMMES IMPLEMENTED: 2 programmes



This new qualitative indicator measures the innovative and responsible training provided within the group. Two programmes were selected in 2023/2024: "Positive Impact Managers" at Episens, whose objective is to promote a CSR culture among managers by raising awareness of the importance of positive impact in their daily work, and the "climate fresk" workshops to foster awareness of the impact of each action on the environment.

Objective: to continue to involve employees in the group's major decisions and projects

NUMBER OF CONSULTATIONS OR SURVEYS CARRIED OUT: 1



InVivo regularly consults its employees during surveys or via contribution platforms. The acquisition of UMG allowed all employees of malting activities to express their opinions on their expectations and on the contribution of this acquisition during a consultation carried out at the end of 2023, the results of which were fed back to them.





Giving employees a voice

Conducted from 18 December 2023 to 12 January 2024, the Pulse internal survey allowed employees to give their views on the acquisition and merging of malting activities. 33% of the 2,200 employees in all the countries concerned responded to the survey. Feedback that shows their satisfaction with the information provided during the integration of UMG into the group and the attention paid to their expectations. Of the 754 respondents, 44% work for UMG and 56% for Malteries Soufflet.

While four out of ten people expressed their concerns about maintaining their current position within the new organisation, the majority believe that the impact on their jobs will be positive. The integration of UMG into the InVivo group has been done unanimously and

employees are enthusiastic about the creation of a single malting business unit and the emergence of a new world market leader in malting. They believe that the merger will boost growth, as well as the group's competitiveness and its bargaining power with customers. They also believe that it will contribute to improving working conditions by sharing knowledge, particularly on sustainable practices.

The results of the survey have been communicated to all employees who also wish to remain informed of the various steps to come. They are now waiting for the strategic plan and deadlines set by Jorge Solis, who was made Chief Executive Officer of the malting business and member of the InVivo Executive Committee in May 2024.



Responsible training for agile managers

With courses lasting ten days or two years and "Climate fresk" workshops, the group's managers further their skills to better support their teams.

In September 2023, 250 "positive-impact managers" from Episens took a certifying training course to better support their teams in the agricultural and food transition. These sessions helped them gain a deeper understanding of their mission and their role as manager within the overall strategy for adopting an agile management approach.

At TERACT, training of the 700 managers took two years, during which they covered the four modules of "Managers by Nature": manager, unifier, coach and agile. Since 2023, newcomers all follow the "Welcome Managers by Nature" training programme and apply the managerial practices put in place in all stores.

Finally, since 2024, Malteries Soufflet has been deploying the "Climate fresk" workshop programme for all its managers in France, in order to raise awareness of the challenges of tomorrow and give meaning to its corporate strategy. The Management Committee took part in a workshop in 2023.





application of the Code of Conduct

Mission #7

TO Apply InVivo's Code of Conduct with regard to its strategic stakeholders, upholding human rights and OECD guidelines, including with regard to suppliers and customers, and to protect personal data.

This mission aims to deploy the Group's Code of Conduct and apply it to all its strategic stakeholders, in France and internationally: suppliers and customers, but also employees.

3 MONITORING INDICATORS

Objective: to roll out the Code of Conduct in all countries in which InVivo operates

PERCENTAGE OF COUNTRIES IN WHICH THE CODE OF CONDUCT IS APPLIED: 100%



This indicator measures the deployment of the Code of Conduct in the countries where the group is present. It is now deployed in all countries in which InVivo operates.

Objective: at least 50% of connected employees have completed Code of Conduct training

PERCENTAGE OF CONNECTED EMPLOYEES WHO HAVE COMPLETED CODE OF CONDUCT TRAINING: 65%



This indicator is used to monitor training of employees based in France on the group's new Code of Conduct. This year, 65% of connected employees took the training, exceeding the target of 50% that was not achieved in the previous year. The communication plan and employee awareness campaigns have borne fruit.

Objective: Responsible Purchasing charter signed by 80% of suppliers in 2027 and 98% in 2030

PERCENTAGE OF SUPPLIERS WHO HAVE SIGNED THE RESPONSIBLE PURCHASING CHARTER: 23%



→ The Responsible Purchasing charter, finalised on 1 July 2023, was signed by 23% of suppliers with revenue of more than €150,000 with the group in relation to its malting, mills, industrial bakery and wine operations in France.

OPINION OF THE MISSION COMMITTEE

Upholding human rights and engaging with employees and suppliers. Between the Code of Conduct and the Responsible Purchasing Charter, the group's relations are underpinned by both regulations and the values it advocates, writes about and shares. The Committee notes the involvement – both internally and externally – in achieving the objectives set, which are first and foremost marks of mutual respect for collaborations that are part of a progress-led approach.



Sébastien Abis
Director of Club DEMETER





Code of Conduct: shared values

Unified and completed after the acquisition of the Soufflet Group, UMG and Boulangerie Louise, the new Code of Conduct specifies the values and commitments of each person to people, stakeholders and, more broadly, to society. It meets the obligation of transparency, the fight against corruption and the modernisation of economic life set out in the Sapin 2 law, which applies on large companies within the context of major regulatory reforms. Above all, it supports the group's desire to move forward around a common vision and shared ethics.

Rolled out in March 2024 to all connected employees who have a business email, the Code of Conduct awareness module summarises the mode of operation to be adopted in delicate situations, in compliance with current regulations and standards. It covers employment law, personal and product safety, health

and environmental protection, as well as corruption, providing guidance on the appropriate course of action in each case.

The launch of the module, supported by internal communication campaigns, business challenges and regular mailings, has borne fruit. In four months, 65% of InVivo's connected employees have completed the module, beating the Mission Committee's target of 50% for this year. In 2026, it will reach 80%.

The Compliance Department is now working on the English-language version of the awareness module and on the translation of the Code of Conduct into the group's 14 languages. This means that subsidiary directors will be able to present it to their employees with the support of the compliance department to address the specific requirements of international markets.





Responsible Purchasing charter: committed and evaluated stakeholders

Transform the French agri-food model by driving positive impact and imposing reciprocal resilience on the parties involved The Suppliers CSR charter sets out the group's principles in terms of ethics, human rights and labour, environment, animal welfare, communication and transparency throughout the value chain. The Responsible Purchasing charter currently sets out the rules for contributing to social, economic and environmental progress. It formalises the group's ambition to ensure respect for the fundamental principles defined by the United Nations Universal Declaration of Human Rights, the International Labour Organization, the United Nations, the United Nations Global Compact, the Voluntary Principles on Security and Human Rights, as well as the OECD Guidelines for Multinational Enterprises.

In order to establish a lasting relationship of trust centred around shared objectives, InVivo therefore encourages its suppliers, service providers and stakeholders to be evaluated. "It's about measuring our suppliers' willingness to share our challenges and validating that they are on the same trajectory as us. We collaborate with them to develop a continuous improvement approach, fostering awareness and understanding. We want them to understand and share our ambitions. Beyond contractualisation, with these exchanges, we are already helping to transform some things," explains Marguerite Knefel, Head of Quality, Environmental Safety and CSR at the InVivo group.

Rolled out during the 2023/2024 financial year for suppliers with transactions exceeding €150,000, the Responsible Purchasing charter sets out the minimum internal rules required for CSR assessments and monitoring. Each business line can increase the requirements. AIT Ingredients, Malteries Soufflet, Moulins Soufflet, Cordier and Neuhauser have their priority suppliers sign a contract and more than half of the business lines are involved, representing 23% of their revenue. InVivo establishes a long-lasting and positive value relationship with its partners, which serves as the foundation for its strategic approach and the commitments of its CSR policy, which forms the basis of its responsible purchasing policy.



Appendix 1: Table of Mission Actions/Objectives/Monitoring Indicators

MISSION	COMMITMENT	OPERATIONAL OBJECTIVE	INDICATOR	RESULT	ACHIEVEMENT	CONTRIBUTORY ACTIONS
1. DRIVING To improve the engagement of its members and their ability to sustainably transform agriculture and ensure food quality and security in France and across the globe;	awareness among stakeholders about the agricultural and food transition	Minimum of 4,000 people made aware per year and	Number of events organised	7 events	ACHIEVED	Visits to the Soufflet Agriculture test platforms, Live Expo TERACT, Sustainable Development weeks, Soilteq, Malt Academy webinars and Agrosolutions summer universities
		increase each year	Traffic generated by events promote/raise awareness	6,734 participants		
	Train our stakeholders in the agricultural, food and environmental transition	Minimum of 400 hours per year and increase each year	Number of hours of training	4,701 hours of training	ACHIEVED	"Climate fresk" workshops from Agrosolutions, TERACT Nature & Talents Campus
2. CONVERGE To incorporate InVivo's corporate purpose into its overall strategy as well as that of its brands, while adapting it to the entities that make up the group.	Raise aware- ness among internal and external stakeholders on the mission framework by communicat- ing with these targets	100% of the major strategic directions of the business lines must be in line with the group's purpose	Rate of major strategic orientations in line with the corporate purpose	100%	ACHIEVED	All actions undertaken by the group, its businesses and its brands incorporate InVivo's corporate purpose

MISSION	COMMITMENT	OPERATIONAL OBJECTIVE	INDICATOR	RESULT	ACHIEVEMENT	CONTRIBUTORY ACTIONS
3. INNOVATE To continuously	Develop pilot innovations that respond to environmental, social and societal challenges	Implement responsive pilot innovations and prepare solutions for the future	Pilot innovations implemented within the InVivo network	Qualitative indicator	ACHIEVED	5 innovations selected: Grafite, ClimCare, CarboN, CarbonTester and ChatGPT InVivo
develop, through and with research and digital technology, its knowledge and capacity for innovation in order to prepare positive-impact solutions for the future	Positive-impact products and services	23-24: at least 40% of R&D spending allocated to positive-impact products and services (scope of investment eligible for the CIR tax credit) 25-26: at least 50%	Percentage of R&D spending allocated to positive-impact products and services (scope of investment eligible for the CIR tax credit)	54%	ACHIEVED	51 positive impact projects concerned
and help to address major environmental concerns.	Test innovations to meet environmental, social and societal challenges	23-24: at least 10 startups supported or projects tested 24-25: at least 10 startups supported or projects tested	Number of startups supported or projects tested	11 projects/ startups	ACHIEVED	SowFields farm management assistance project (intra- preneurship) and 10 startups supported and/or tested as part of the Fermes Leader accelerator programme

MISSION	COMMITMENT	OPERATIONAL OBJECTIVE	INDICATOR	RESULT	ACHIEVEMENT	CONTRIBUTORY ACTIONS
4. COMBINE Work with its partners to develop ecodesigned and/or responsibly sourced products and services and responsible distribution channels that create economic, environmental and societal value.	Positive-impact products and services	Annual increase in revenue share associated with positive-impact products and services Trajectory: by 2030, at least 50% of revenue generated by positive-impact products and services	Percentage of revenue generated by positive-impact products and services	39%	ACHIEVED	A positive- impact product or service takes into account societal, economic and environmental impacts throughout the value chain, from design to use by the end customer
	Support the rollout of positive-impact products and services and associated calculation methods	Raise awareness among marketing/ product/ industry teams of positive- impact products and services and associated calculation methods	Measures taken to raise awareness	Qualitative indicator	ACHIEVED	One action chosen: all the group's businesses were audited for their governance and methods of calculating positive-impact products and services by the internal audit teams, with the aim of training and supporting the teams involved, and identifying areas for improvement
5. REGENERATE To explore and structure innovative and responsible projects with stakeholders in the agricultural sectors that promote sustainable growth, in line with the principles of regenerative agriculture.		At least 25% of agricultural raw materials come from sustainable production in France, and increase every year	Percentage of agricultural raw materials from sustainable production in France	Soufflet Agriculture: 28% Moulins Soufflet: 55% Malteries Soufflet: 74% Cordier: 59%	ACHIEVED	"Semons du Sens" programme for wheat and barley, HVE and Vignerons Engagés for wine
	year in th percenta agricultu raw mate derived fi sustainab productio	Increase each year in the percentage of agricultural raw materials derived from sustainable production worldwide	Percentage of agricultural raw materials from sustainable production worldwide	Soufflet Agriculture: 13% Malteries Soufflet: 14% Cordier: 7%	ACHIEVED	SAI-certified purchases for barley or HVE for wine

MISSION	COMMITMENT	OPERATIONAL OBJECTIVE	INDICATOR	RESULT	ACHIEVEMENT	CONTRIBUTORY ACTIONS
	Train employees	At least 70% of the average workforce receives training each year Trajectory: at least 80% by 25–26	Percentage of the workforce that has received training	71%	ACHIEVED	
6. ENGAGE To continuously develop the skills of its employees, their ability to take initiative and the level of social dialogue, while affirming its cooperative values.	Offer innovative and responsible training programmes	Develop employees' skills with innovative and responsible training programmes	Innovative and responsible training programmes implemented	Qualitative indicator	ACHIEVED	Positive-impact managers from Episens and climate fresk workshops facilitated by Agrosolutions
	Continue to involve employees in the group's major decisions and projects	Consult employees during surveys or via platforms	Number of surveys carried out/ contribution platform	Qualitative indicator	ACHIEVED	Consultation of all employees of malting activities during the acquisition of UMG

MISSION	COMMITMENT	OPERATIONAL OBJECTIVE	INDICATOR	RESULT	ACHIEVEMENT	CONTRIBUTORY ACTIONS
	Deploy the Code of Conduct	The Code of Conduct is deployed in: - 100% of countries in 23-24 (InVivo companies) - 100% of countries in 24-25 (including Soufflet companies)	Percentage of countries in which the Group Code of Conduct is applied	100%	ACHIEVED	The Code of Conduct is deployed and applied in all countries within the InVivo scope
7. ENCOURAGE To apply InVivo's Code of Conduct to its strategic stakeholders, upholding human rights and OECD guidelines, including its suppliers and	Require suppliers to sign the Responsible Purchasing charter	By 2025: 80% of suppliers have signed the Responsible Purchasing charter By 2027: 98% of suppliers have signed the Responsible Purchasing charter (revenue over €150k and criticality)	Percentage of suppliers who have signed the Responsible Purchasing charter	23%	ACHIEVED	The charter is signed by 23% of suppliers with revenue over €150K in France: Malterie, Moulins Soufflet, Cordier, Neuhauser
customers, and to protect personal data.	Percentage of employees trained in the Code of Conduct	23-24: at least 50% of connected employees have completed the new "Code of Conduct" e-learning (including Soufflet companies) 25-26: 80% of employees	Percentage of connected employees who have completed the "Code of Conduct" e-learning	65%	ACHIEVED	A communication plan and awareness campaigns enabled the target to be exceeded

Appendix 2: Methodological note

The reporting approach of the InVivo Group's Mission Committee is intended to fulfil the obligations set out in Article L. 210-10 of the French Commercial Code.

1. Reporting period and frequency

The data collected cover the period from 1 July 2023 to 30 June 2024 with regard to the 2023–2024 financial year, excluding training data for the group's employees (Mission 6) and R&D expenditure allocated to positive-impact products and services (Mission 3) covering the 2023 calendar year. It is expected that these data will be reported on an annual basis.

2. Scope

The reporting scope is to be representative of the activities of the InVivo group. It is defined according to the following rules:

- only companies consolidated in the financial statements using the global integration method are included in the reporting scope;
- for distribution activities, only integrated stores are included in the reporting scope, excluding franchised stores:
- entities integrated or created in year N will be included in year N+1 or N+2 reporting to adopt a phased approach;
- entities transferred in year N are excluded from the reporting scope for year N.

The scope of the report for year N is updated by the InVivo group management as of 1 July of year N.

Specific details of the limitation of the scope of certain indicators are given in part "3. Specific methodological characteristics and limitations".

3. Specific methodological characteristics and limitations

INDICATORS	REPORTING SCOPE 2022–2023	SPECIFIC METHODOLOGICAL CHARACTERISTICS
Percentage of revenue generated by positive-impact products and services	Malteries Soufflet: 100% of the scope (excluding UMG) Episens: excluding the Cérès mill in Belgium excluding Panpor in Portugal for Neuhauser Bioline: Seeds: Semences de France, Aegilops, LS Production Solutions: Agrosolutions Cropcare: Bioline Agrosciences (Bioline France, Iberia, US, UK, Dudutech Kenya), Phyteurop (France site) TERACT: refer to details of the TERACT non-financial reporting scope Cordier: 100% of operations in France Soufflet Agriculture: Soufflet Agriculture France and International (including Soufflet Transport and Soufflet Carburant). Excluded: IS Seeds Soufflet Vigne: 100% of operations For trade: 100% of operations	The qualification of InVivo's positive-impact products and services is described by a Group procedure approved by the Executive Committee and for application by the various subsidiaries. This procedure describes an approach that has been validated by KPMG and Bureau Veritas. It outlines three methods to affectively adapt to InVivo's different activities. Strict compliance with these methods is monitored by a periodic internal audit. Challenge-based method: Exclusion authorisations Within a division, it is possible to extract part of the scope if and only if this exclusion is duly argued, and authorised by the Group Positive Impact Committee and if it represents a small proportion of the division's revenue (this proportion is specified in the Positive Impact procedure written by the division). Scope exclusions are also temporary. In the medium or long term, these products must be incorporated into the approach by following an appropriate Positive Impact methodology. Divisions may choose to exclude the proportion of revenue related to the sale of co-products and scrap reclamation (up to a maximum of 10% exclusion). If this is the case, they mention it in their Positive Impact procedure and duly justify this position (e.g. scrap reclamation comes under total revenue but scrap is valued lower than the finished product it was supposed to be. It is therefore not a full-fledged positive-impact product even if it is scrap of the manufacturing of a positive-impact product. The position should receive approval from the Group Positive Impact methodology. Pillar-based method: Exclusion authorisations Scope exclusions can be considered to be temporary. In the medium or long term, these products must be incorporated into the approach by following an appropriate Positive Impact methodology. Divisions may choose to exclude the proportion of revenue related to the sale of co-products and scrap reclamation (up to a maximum of 10% exclusion). If this is the case, they mention it in their Positive Impact product even if it
Percentage of raw materials from sustainable production in France	Soufflet Agriculture FR, Malterie Soufflet FR, Moulins Soufflet FR, Cordier FR.	Purchasing volumes of Neuhauser flour are deliberately excluded from the indicator since 100% of this activity is supplied by Moulins Soufflet. Counting these volumes would have constituted double counting.

INDICATORS	REPORTING SCOPE 2022–2023	SPECIFIC METHODOLOGICAL CHARACTERISTICS	
Percentage of agricultural raw materials from sustainable production worldwide	Soufflet Agriculture INTERNATIONAL, Malterie Soufflet INTERNATIONAL, Cordier INTERNATIONAL.		
Percentage of the workforce that has received training	Malteries Soufflet: Malteries Soufflet and Malteries Franco-Belges Neuhauser: Boulangerie Neuhauser (including the former Boulangerie de l'Europe, merged into the company in 02/24) and Boulangerie Viennoiserie (including the former Fournil Biterrois, merged into the company in 02/24). Ingredients: AIT France + Soufflet Biotechnologies Moulins Soufflet: 100% of operations Bioline: France Cordier: 100% of the operations in France only Soufflet Agriculture: 100% of operations in France Soufflet Agriculture + Soufflet Transports + Soufflet Carburant + IS Seeds Soufflet Vigne: Soufflet Vigne and Cemir Négoce by InVivo: 100% of operations in France TERACT: Companies included in Cegid (Bio&Co, CAMPUS NATURE & TALENTS BY TERACT, Gamm Vert Sud Ouest and Gamm Vert Synergies, Nalod's, IRPM, IRS, InVivo Retail Supply Chain, Jardiland, Marque Passion Production, Roloni, TERACT) -> excluding Boulangerie Louise and La Marnière, which are not part of Cegid.	Data relate to the 2023 calendar year.	
Percentage of countries in which the Group Code of Conduct is deployed	InVivo historical operations, excluding Soufflet		
The percentage of connected employees who have completed the "Code of Conduct" e-learning	Employees based in France.		

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