

NON-FINANCIAL PERFORMANCE REPORT

SEPTEMBER 2020 - AUGUST 2021

Editorial

The financial year was marked by the ongoing health crisis and a new episode of bird flu. In this difficult context, our cooperative group consolidated its development strategy and marked a return to strong growth.

Our 2020-2021 Non-Financial Performance Report reflects all the measures we undertook to meet our objectives and ambitions to develop sustainable, varied, healthy and affordable agriculture and food.

To take into account the risks and opportunities linked to our ecosystem, we revise and update our materiality matrix on a yearly basis. This allows us to prioritise our actions and stay on track with our roadmap.

The cooperative's strategy is driven by the Group's CSR (Corporate Social Responsibility) policy, which can be summarised as follows: contributing to the development and promotion of nourishing, sustainable agriculture and being a socially responsible company. Choosing consulting and services to support farmers, developing new sectors and renewable energies, and our training policy are just a few examples that illustrate our commitments.

Our vision of the main agricultural challenges between now and 2030 guide our ambitions to develop sustainable livestock and crop sectors which:

- reduce the use of input products,
- manage water resources,
- support farmers in the transition towards agroecology,
- enhance traceability throughout the food chain with the emergence of short distribution channels,
- manage energy issues, with emphasis on reducing carbon emissions.

Our desire to commit to renewable energy production allows us to meet climate-related challenges and promote eco-friendly, sustainable agriculture. Above all, the aim is to provide additional income to our farmers, who currently make up less than 1% of France's population.

If we want to continue contributing to food sovereignty, we must support agriculture in our regions by participating in the transmission of farms.

As a socially responsible company, we are keen to foster the emergence of competitive leaders in our activities in order to develop profitable, ambitious and sustainable companies. Our actions focus on developing skills and creating a corporate culture of excellence in terms of implementing our strategies, as reflected in our Leadership Model.

To help us implement our strategies, we draw on the expertise of the Euralis community, which is made up of farmers, employees and our various partners, clients and suppliers. Their diversity, agility and resilience constitute the very essence of our cooperative.

More than ever, we believe that our CSR policy must continue to feed into all of our activities to meet the latest societal expectations and leave a lasting mark in all the regions where we operate while supporting our members in their transition towards the farming of the future.



Christophe Congues
President



Philippe Saux
CEO

contents

EDITORIAL	p. 2
PRESENTATION OF THE GROUP	p. 4
Our identity / Our vision / Our missions / Our strategies	p. 4
Innovating for the future	p. 6
Geographical presence	p. 6
A few key figures	p. 7
Cooperative governance and CSR	p. 7
Our business model	p. 10
Our activities	p. 14
Highlights of the year / Key CSR moments	p. 16
OUR CHALLENGES, OUR CSR COMMITMENTS	p. 18
A continuous improvement plan taking into account	p. 18
the main challenges of our activities	
Our commitments from our CSR policy	p. 20
MAJOR AND CRUCIAL CHALLENGES	p. 22
NOURISHING AGRICULTURE	
CHALLENGE 1: Offering our customers affordable, healthy, safe and sustainable products	p. 22
SUSTAINABLE AGRICULTURE	
CHALLENGE 2: Managing resources (water, air, soil and energy) for a sustainable agricultural industry	p. 26
CHALLENGE 3: Fighting against animal cruelty and promoting animal welfare	p. 39
CHALLENGE 4: Guaranteeing sufficient revenue for our members	p. 44
CHALLENGE 5: Promoting the development of regional roots	p. 46
SOCIALLY RESPONSIBLE AGRICULTURE	
CHALLENGE 6: Guaranteeing the health and safety of all the cooperative's internal and external key players	p. 50
CHALLENGE 7 & 8: Supporting employees through these transformations and promoting social dialogue	p. 53
CHALLENGE 9: Promoting our values and ethics within our sphere of influence	p. 59
CHALLENGES TO MONITOR	p. 63
CHALLENGE 10: Geopolitics	p. 63
CHALLENGE 11: Brand image and reputation	p. 63
SUMMARY, CONCLUSIONS AND PROSPECTS	p. 64
METHODOLOGY	p. 66
REPORT BY AN INDEPENDENT THIRD-PARTY ORGANISATION	p. 68

PRESENTATION OF THE GROUP

Founded in 1936, Euralis is a cooperative group working in the agricultural, seed and agrifood domains. Working with farmers and food industry professionals, it innovates, showcases and processes farmers' products in Southwest France.

The Euralis cooperative strives to help farmers transition towards sustainable, multifaceted agriculture in tune with the expectations of consumers and society at large. It also aims to promote access to healthy, high-quality food to as many people as possible, while also respecting the planet.

Euralis contributes to the economic development and vitality of the regions where it operates, which forms an essential part of its DNA:



OUR IDENTITY

We are a **PIONEERING FOOD** and **AGRICULTURAL GROUP**

We work with our employees to cultivate a **TEAM SPIRIT**, based on **SOLIDARITY** and **COMMITMENT**

We are an **INNOVATIVE, FLEXIBLE GROUP**

A **EUROPEAN LEADER** for **MULTISPECIES SEEDS**

A **KEY PLAYER** in **DUCK GASTRONOMY**

Food retailers recognise the artisanal expertise of our **DELICATESSEN ACTIVITIES**

An **AMBASSADOR** in the **AGRICULTURAL TRANSITION** in **SOUTHWEST FRANCE**

We are committed to **REGIONAL DEVELOPMENT AND VITALITY**

OUR VISION

<p>Promoting AFFORDABLE, SUSTAINABLE, MULTIFACETED AND HEALTHY AGRICULTURE</p>	<p>Developing our members' REVENUES</p>	<p>Producing RENEWABLE ENERGY and REDUCING OUR CARBON EMISSIONS</p>
<p>Meeting MARKET DEMANDS and CONSUMER EXPECTATIONS</p>	<p>Transforming and adapting OUR ORGANISATIONS</p>	<p>Promoting ANIMAL WELFARE best practices</p>

OUR MISSIONS

<p>ENSURING THE LONGEVITY AND DEVELOPMENT OF FARMS</p>	<p>DESIGNING AND OFFERING TAILORED, INNOVATIVE SOLUTIONS</p>	<p>PROMOTING AUTHENTIC AND INVENTIVE GASTRONOMY VIA OUTSTANDING PRODUCTS</p>	<p>GUARANTEEING THE SAFETY AND WELL-BEING OF OUR EMPLOYEES IN THE WORKPLACE</p>
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OUR STRATEGIES

Euralis's strategy is being implemented amid a fast-changing ecosystem (the Egalim Law, preserving resources, rethinking energy policies, tackling climate change, considering increasing consumer demands). This complex background presents both challenges and opportunities. Implementing our strategy, which is based on our three main missions - food, society and energy production - can only be achieved by seriously taking into account environmental and social challenges, in other words, by incorporating our CSR (corporate social responsibility) policy.



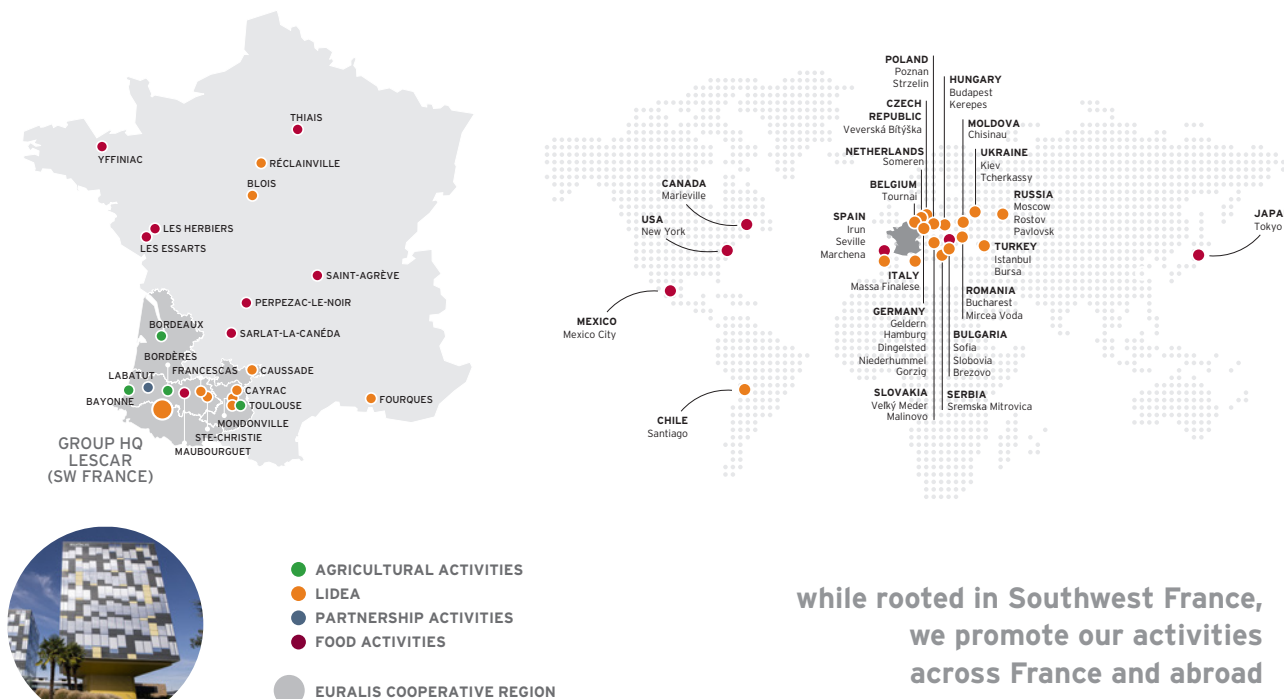
INNOVATING FOR THE FUTURE

Euralis is resolutely committed to innovation and we maintained our R&D investments throughout the financial year. Indeed, only innovative methods and practices will help the agriculture of the future adapt to climate change while maintaining sufficient production and yields. And it is thanks to innovation that the Group can overcome the challenge of providing healthy, safe, sustainable and affordable food for all. Ultimately, innovation helps the Group to perform better internationally: to guarantee the long-term competitiveness of our activities and those of our members.

All of the Group's divisions are taking part in this innovation. Agricultural Activities are working on innovative products and processes, as well as new consulting and services. Seed Activities are developing high-performance genetics while Food Activities regularly launch new products on the market that meet consumer expectations (healthy, sustainable, easy-to-cook, easy-to-eat products). The Group is also working on societal innovation to meet challenges such as health & safety, employee wellness and regional development. This involves innovating on a broader level, rethinking our business models and supporting the group's strategic decisions - such as choosing consulting in early 2020 within the framework of the Egalim Law.



GEOGRAPHICAL PRESENCE



KEY FIGURES*



€1.44 billion
gross turnover



16 production
sites



5,291 employees



14,000 farmers
including
6,250 members



Sales
to 120 countries
and 5 continents



Established
in 17 countries



1 port silo



9 logistics platforms

**All of the Group's activities*

COOPERATIVE GOVERNANCE

THE COOPERATIVE COMPRISES SEVERAL
GOVERNING BODIES:



BOARD OF DIRECTORS

Composed of 22 board members and 4 trainees, who are all farmers. All of them are farmers elected by the representatives of some 6,250 members in Southwest France. They validate the cooperative's strategy and ensure that Managers follow the strategic guidelines.

BOARD COMMITTEES

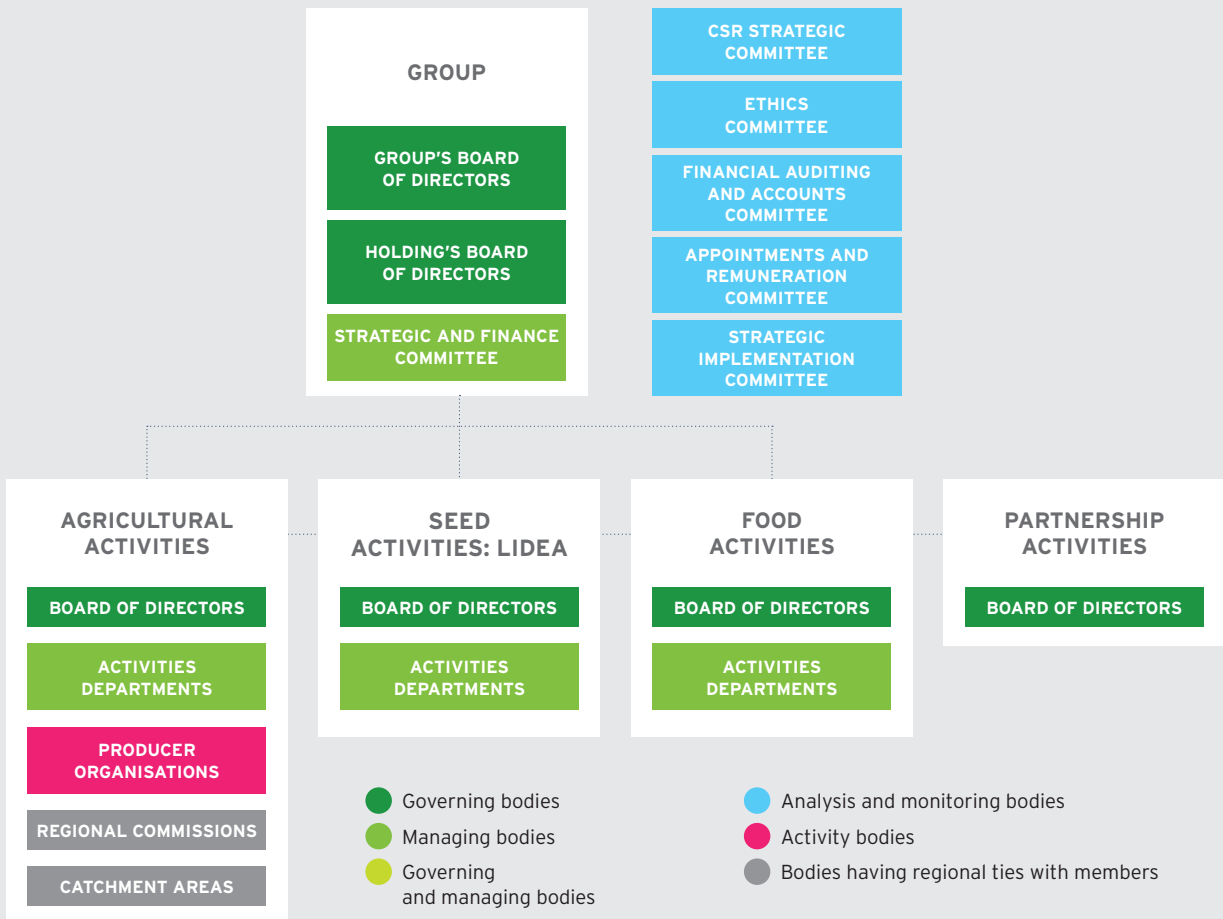
Exclusively made up of board members, they ensure that governance runs as smoothly as possible in their specialist field.

- **FINANCIAL AUDITING AND ACCOUNTS COMMITTEE:** ensures good practices in terms of monitoring and managing accounting and financial information.
- **ETHICS COMMITTEE:** ensures compliance with the Ethics Charter and the group's values. It also provides proposals for ethical issues.
- **STRATEGIC IMPLEMENTATION COMMITTEE:** monitors, analyses and offers recommendations for issues established by the President, within the framework of strategic orientations defined by the Board of Directors.
- **APPOINTMENTS AND REMUNERATION COMMITTEE:** is a source of proposals for all issues relating to governance and the development of the group's core human resources.

REGIONAL COMMISSIONS

Joint committees, made up of board members and young farmers (Young Talent), who ensure successful regional management, both with members and local institutions.

GOVERNANCE



THE GROUP'S STRATEGIC COMMITTEE

It is composed of Euralis's primary managers: the CEO, the Deputy CEO in charge of the Group's activities and Cooperative Governance, the Director of Information Systems in charge of the digital transformation and transversal projects, the Director of the Group's Strategic Developments and the directors of Seed (Lidea), Agricultural and Food Activities.

It proposes strategic orientations and ensures the success of the cooperative's operational management. It is also responsible for piloting and developing medium-term plans and budgets and monitoring their implementation, working closely with the managing Board of Directors.

MANAGEMENT COMMITTEE

It is composed of the group's Strategic Committee members and around fifty managing directors from the teams in charge of the group's activities. It meets regularly and is involved in the development and implementation of Euralis's strategy. Each member of the Management Committee is also responsible for passing on information to their teams.

HQ DEPARTMENTS

Based in Lescar (Southwest France), the Euralis headquarters comprises various departments: the Human Resources Department, the Digital Transformation and Innovation Department, the Economic and Financial Performance Department, the Development Department, the CSR Department, the General Secretariat/Legal Department, and the Communications Department. It also has a management committee, which helps define Euralis's long-term strategies alongside the Strategic Committee. It contributes to the efficient organisation of the Group on a daily basis and offers each Activity a comprehensive range of operational services.

ACTIVITIES

The Group is centred around four activities: Agriculture, Seeds (Lidea), Food and Partnerships. Each activity and entity (Maison Montfort, Rougi , Stalaven, Atelier Traiteur) is governed by a Management Committee.

CSR GOVERNANCE IN THE EURALIS GROUP

Euralis's CSR Department directly reports to the Group's Deputy CEO, an executive governance member in charge of the HR, Legal, Indirect Procurement and Financial Performance Departments. Over the past financial year, the group's CSR strategy has evolved in terms of its organisation with the implementation of a third committee.

NFPR OPERATIONAL COMMITTEE

- > Brings together all key CSR elements and actions of the current financial year to establish the NFPR and create the NFPR's annual project
- > Participates in the NFPR audit
- > Creates scorecards that monitor key performance indicators while continuously improving these indicators
- > Establishes the frequency of reporting, both in terms of activities and at the Group level
- > Develops and communicates these indicators to all levels of activity

COORDINATION COMMITTEE

- > Coordinates CSR strategies defined in each activity within the Cooperative Group's CSR strategy
- > Shares and analyses CSR considerations and actions within the various Divisions and entities

STRATEGIC COMMITTEE

- > Proposes CSR strategies which the Board of Directors can feed into the Group's policies in line with its activities
- > Offers the Group's General Directors the opportunity to revise the Group's CSR policy
- > Makes recommendations based on analyses of the Group's key performance indicators for each activity
- > Proposes major projects to be launched, enhanced or terminated at the Group level in accordance with CSR commitments and challenges
- > Ensures that the decisions taken regarding the group's CSR policy are in line with the commitments defined and validated in the NFPR in compliance with Euralis's overall project



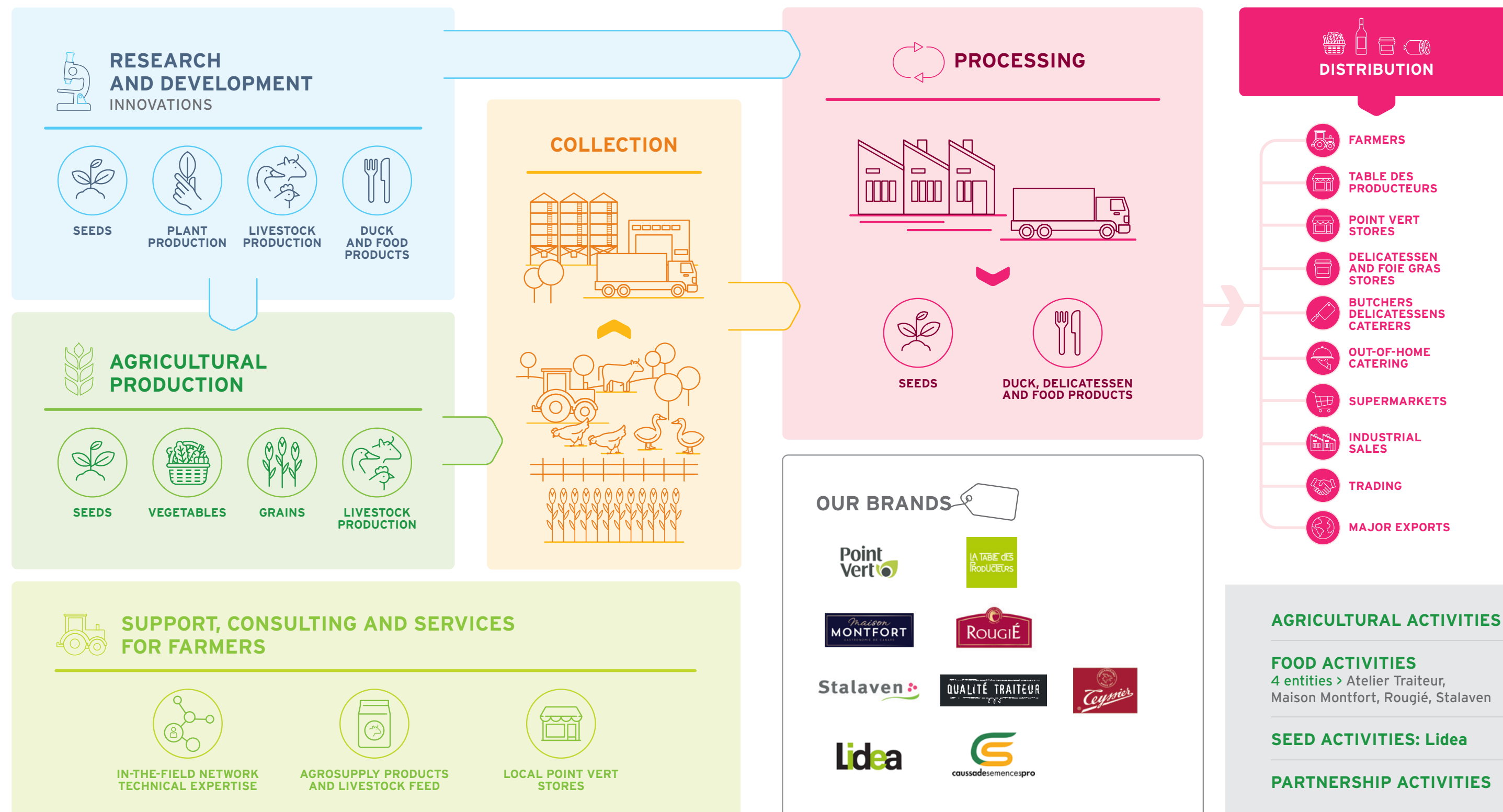
This organisation integrates executive and elected governance, thus helping Euralis to consolidate its CSR ambitions and define its objectives in terms of social, societal and environmental performance. Our entire strategy and all indicators are presented in the NFPR reference document and are guaranteed annually by an independent third-party organisation.



OUR BUSINESS MODEL

BOTH UPSTREAM AND DOWNSTREAM

The Euralis group creates added value from farm to fork, from the field to consumers. From R&D (upstream) to sales (downstream), the economic impact of all activities is far-reaching for many stakeholders.



OUR BUSINESS MODEL

RESOURCES, IMPACTS AND VALUE CREATION

To ensure the success of its missions, Euralis benefits from a wide range of resources (human, natural, environmental, financial, intellectual, societal and production). In addition, the Group generates added value which it shares with its various stakeholders.

OUR RESOURCES



Euralis is developing an economic model that supports its members and clients from farm to fork. It is committed to showcasing their production and creating sectors which provide profitable opportunities for farmers. It is also dedicated to identifying new sectors which provide additional income to members and help them convert towards agroecology. The group also supports food industry professionals and is committed to healthy, safe, sustainable and affordable food for all that meets consumer expectations.



*All of the group's activities / ** in France

OUR IMPACT AND VALUE CREATION



Euralis generated 1.44 billion euros in gross turnover in the 2020-2021 financial year. Value created by the group's activities is shared among its various stakeholders, including members, employees and suppliers. The cooperative contributes to the local economy by creating direct and indirect jobs via its activities.



*All of the group's activities / ** in France

AGRICULTURAL ACTIVITIES

Enhancing the performance of our members' farms and supporting their agricultural transition.

508
MILLION
TURNOVER



774
EMPLOYEES



OUR ACTIVITIES

- Vegetable sectors: grains, vegetables, seeds, kiwifruit (collection and commercialisation)
- Livestock sectors: poultry, ducks & geese, cattle, animal feed
- Energy sector: biofuels, solar energy, methanisation
- Supporting farmers: consulting & services, farm supplies
- Distribution: Point Vert stores open to the public, livestock farming, gardening, pet care, short circuits

OUR BRANDS



OUR CLIENTS: farmers for agrosupply products and services; consumers for gardening products, household goods, as well as regional food products distributed locally under the "Table des Producteurs" brand. Lastly, industrial clients to whom we sell our farmers' produce.

OUR COMPETITORS: cooperatives and wholesalers in Southwest France for agrosupply and collection activities; gardening stores for Point Vert, agrosupply and collection activities.

OUR PARTNERSHIPS: Bonduelle and Géant Vert.

A MAJOR EUROPEAN OPERATOR ON THE MAIZE MARKET

855,000 TONNES OF GRAINS PRODUCED **14,000 FARMERS**

500 FARMERS FROM SOUTHWEST FRANCE LISTED IN "TABLE DES PRODUCTEURS" AISLES

OVER 1,800 FARMERS BENEFIT FROM CONSULTING

Data for the fiscal year - Scope: France and abroad

FOOD ACTIVITIES

Drawing on the complementarity of our duck foie gras activities (2 entities) and delicatessen activities (2 entities).

404
MILLION
TURNOVER



2,173
EMPLOYEES



OUR ACTIVITIES

- Breeding and processing of ducks and geese (foie gras, meat). In France, our ducks come from two production basins and family-run farms
- Research & Development focusing on duck products: from farm to fork
- Targeted product development with specific products for each brand
- Sold in France and abroad
- 20 Rougié chefs support their culinary peers
- Production and distribution of whole processed product ranges from starter to dessert, with the utmost respect for traditional cooking methods
- Dry-curing (dry-cured ham and sausages, etc.)
- Close ties with our clients, including butchers, delicatessens, caterers, bakeries, wine retailers and restaurants.

OUR BRANDS



OUR CLIENTS: supermarkets for Maison Montfort, Qualité Traiteur and supermarket own-brands. Out-of-home catering industry professionals (distributors and chefs) for the Rougié and Stalaven brands. Delicatessens for the Rougié brand. Butchers, delicatessens and caterers for the Teyssier and Stalaven brands.

OUR COMPETITORS: the main agrosupply groups (cooperatives and independent structures).

A LEADING FOIE GRAS PRODUCER

A LEADING DELICATESSEN DISTRIBUTION NETWORK FOR LOCAL RETAILERS

SEED ACTIVITIES: Lidea

Being the multi-species seed partner for high-performance farming

376
MILLION
TURNOVER



2,146
EMPLOYEES



OVER €34 M DEDICATED TO INDUSTRIAL INVESTMENTS AND R&D EACH YEAR

OUR ACTIVITIES

- Research and development in plant genetics and biotechnology
- Production and sale of maize, sunflower, small grains, rapeseed, fodder, cover crops, soya, sorghum and pulses sold in 48 countries worldwide.

OUR BRANDS



OUR CLIENTS: farmers, distributors of agrosupply products (cooperatives and wholesalers), etc.

OUR COMPETITORS: French and international field seed companies.



A EUROPEAN LEADER FOR SEED PRODUCTION

15 RESEARCH STATIONS IN EUROPE AND SOUTH AMERICA

Data for the fiscal year - Scope: France and abroad

PARTNERSHIP ACTIVITIES

Helping our members diversify their production and safeguard their revenues

50
MILLION
TURNOVER



OUR ACTIVITIES

- Strategic partnerships in the fields of:
- livestock nutrition (Sanders Euralis)
 - poultry production (LDC Ronsard)
 - vegetable production (Seretram and Bonduelle)
 - pork production (FIPSO)
 - biofuels (Oceol)
 - soybean crushing (Sojalim)

OUR PRODUCTS ARE SOLD UNDER THE BRANDS



OUR SCOPE:

- Developing our partnership activities
- Managing our minority interests
- Piloting our activities outside the cooperative region



LEADING PRODUCER OF PROCESSED VEGETABLES IN SOUTHWEST FRANCE

466 COOPERATIVE MEMBERS PRODUCED SWEETCORN AND GREEN VEGETABLES IN 2021 UNDER THE GÉANT VERT AND BONDUELLE BRANDS

21,577 TONNES OF SOYBEANS CRUSHED

BREAKDOWN OF 2020-2021 TURNOVER for each activity (%)

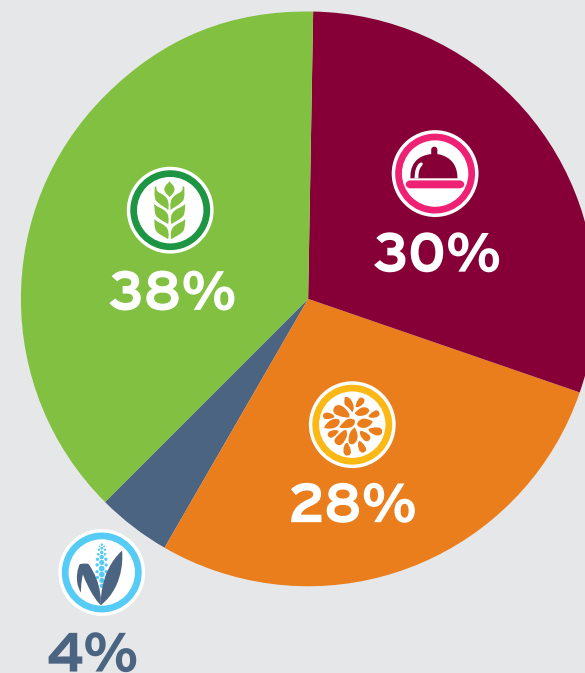
 **AGRICULTURAL ACTIVITIES**

 **FOOD ACTIVITIES**

 **SEED ACTIVITIES: Lidea**

 **PARTNERSHIP ACTIVITIES**

Data for the fiscal year.
Scope: France and abroad



HIGHLIGHTS OF THE YEAR

During the General Assembly in February 2021, Christophe Congues was elected President of the Euralis cooperative group, taking over from Christian Pèes.

The year was also marked by the ongoing COVID-19 health crisis, a new episode of bird flu and other adverse conditions (low maize yields, a decline in certain markets).

In this uncertain context, thanks to the strength of our core activities and the professionalism of our ever-dedicated teams, the Group has managed to return to solid growth, allowing it to plan ahead smoothly. As a result, Euralis's economic performance is up from the previous financial year.

With this in mind, the Group is actively relaunching projects and reaffirming its desire to diversify: from kiwifruit to energy, farmers have numerous opportunities to secure their incomes. All these opportunities are a natural part of the Group's CSR strategy.

OVER THE PAST FINANCIAL YEAR, THE GROUP HAS REAFFIRMED ITS STRATEGY IN ALL OF ITS ACTIVITIES.

The agricultural division has pursued its transformation: in light of its decision to move forward with consulting in the framework of the Egalim Law, plant protection product distribution activities* were thus divided into two separate legal entities (Distrialis and EVV) and consulting and services were rolled out to farmers (with 1,800 farms in Southwest France supported by Euralis). An ambitious training plan has been implemented to support farm advisors in this new direction.

For Lidea, the merger with the Caussade Semences Group is mostly complete and the first sales campaign was launched in Summer 2021. The year was also marked by the inauguration of a new industrial facility in Romania and the completion of the Russian plant, which is now operational, helping to boost sales in local markets.

Food activities recorded notable growth in a complicated context as a result of bird flu and the COVID-19 pandemic. While Stalaven continues to focus on product quality, Maison Montfort and Rougié are pursuing their innovation policy in order to better meet consumer expectations.

*Euralis Céréales (Consulting approval no. AQ00715) / Distrialis (Sales approval no. 6400019) / EVV (Sales approval no. 6400023) / Euralis Distribution (Sales approval no. AQ00001) / LIDEA France (Consulting approval no. 6400020)

CSR HIGHLIGHTS



Julien Duquenne,

Head of green and sustainable finance for Europe, the Middle East and Africa, Natixis

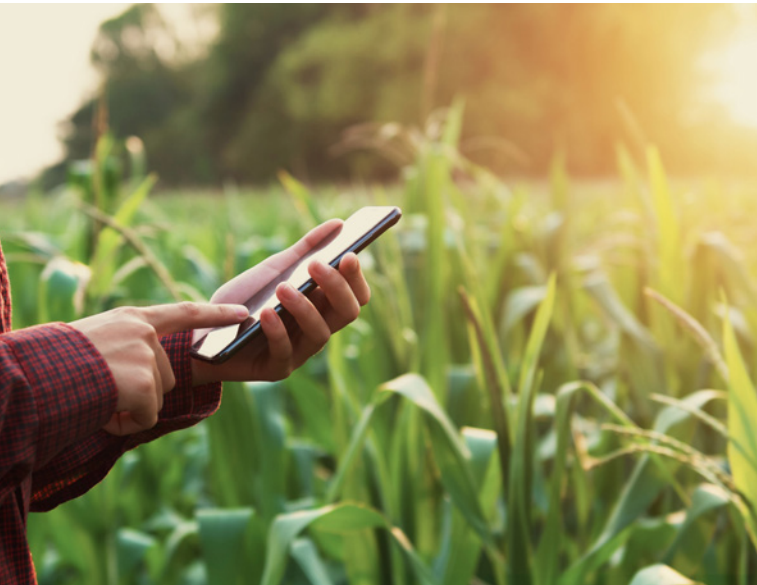


"For many years, CSR has been at the heart of our activities: we were one of the first key industry players in France to be asked about the role banks play in the social and energy transition. The creation of the Natixis Green & Sustainable Hub where I implement sustainable financial solutions for clients serves as an illustration of our long-term commitments. Euralis is one of our long-standing clients. In light of its profile and field of activity, the cooperative group is at the heart of many CSR-related issues, including food, regional development, logistics, sectors, etc. It is also a contractor in various capacities since it is in contact with many stakeholders, especially members, clients, partners and suppliers. In my view, it boasts a high potential for transformation and must promote good processes and practices, particularly in the field of agriculture. We are proud to support Euralis in the logistics of their transition to improve their trajectories in a steady, controlled manner. We are working closely with the cooperative's teams to come up with the financial solutions of tomorrow - those that are likely to improve CSR indicators which have been designed and implemented together to have the best possible impact."

OUR CHALLENGES OUR CSR COMMITMENTS

A CONTINUOUS IMPROVEMENT PLAN HAS BEEN LAUNCHED, TAKING INTO ACCOUNT THE MAIN CHALLENGES OF OUR ACTIVITIES AND STAKEHOLDERS

In 2014, Euralis strengthened its risk prevention plan to maintain and develop its growth and reputation. This holistic approach, based on a detailed, repeatable method, helps to define the nature and level of financial and non-financial risks that the group is exposed to.



To create our 2017-18 Non-Financial Performance Report, an initial analysis of our stakeholders' expectations enriched our list of risks and opportunities and helped us to identify and prioritise the group's challenges in our materiality matrix.

In the context of our major transformation, particularly in line with the development of our activities and the merger with the Caussade Semences Group, we decided to revise our materiality matrix over the year (updated tracking of the group's risks, which subsequently enriched our analysis of stakeholders' expectations, carried out during the previous financial year) to identify which societal challenges matter the most both to the group and its stakeholders.

Our Non-Financial Performance Report (NFPR) consists of 7 crucial challenges and 2 major challenges.

These challenges, which are compiled in the "materiality matrix" are classified as:

CRUCIAL CHALLENGES

intrinsic to the business model

MAJOR CHALLENGES

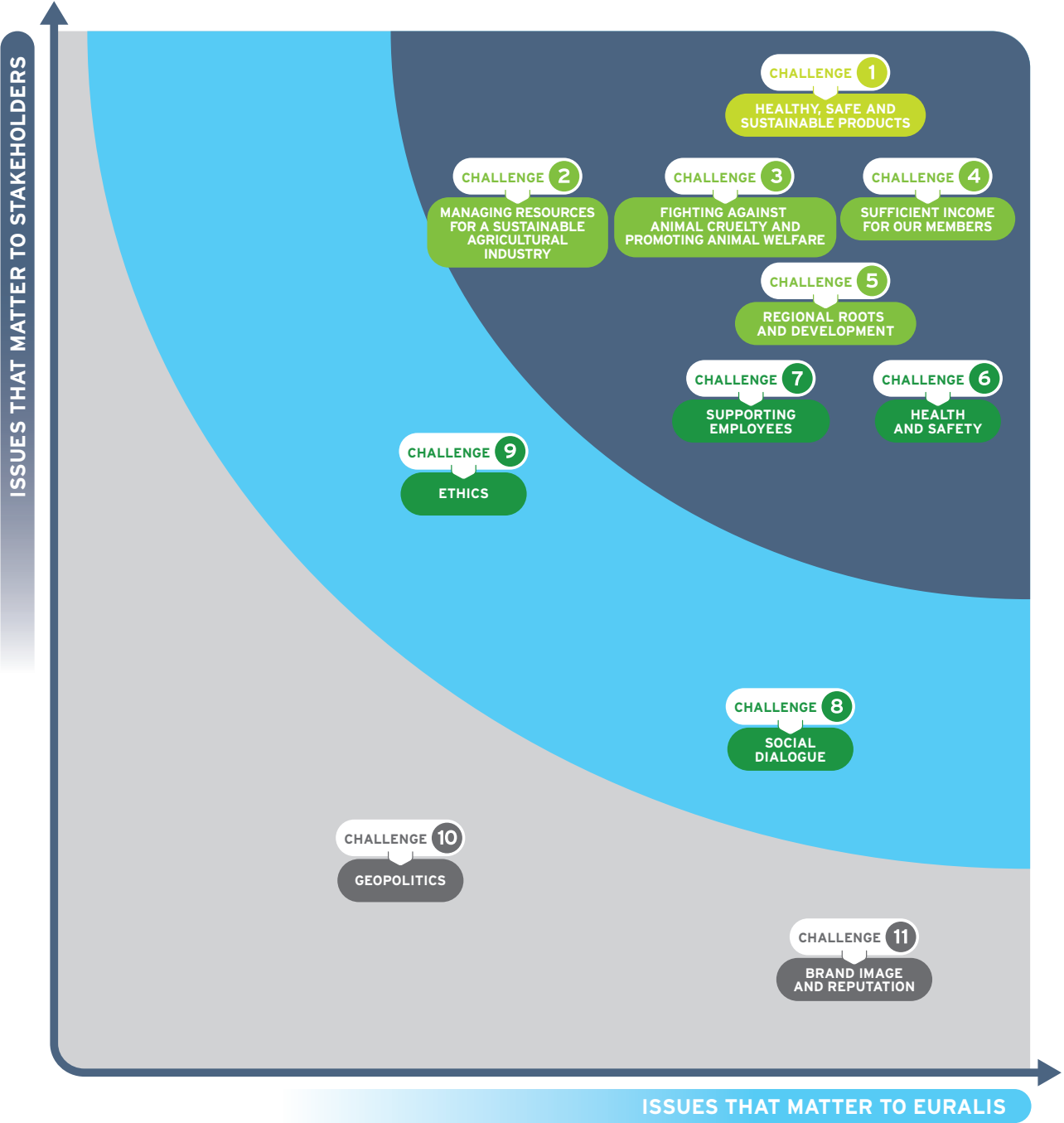
decisive in creating added value

CHALLENGES TO MONITOR

which may constitute either a risk or an opportunity

It should be noted that while the "challenges to monitor" are mentioned at the end of this report, they are not described in detail.

EURALIS MATERIALITY MATRIX



legend

- NOURISHING AGRICULTURE
- SUSTAINABLE AGRICULTURE
- SOCIALLY RESPONSIBLE AGRICULTURE



OUR COMMITMENTS FROM OUR CSR POLICY

At Euralis, we contribute to the development of nourishing, sustainable, long-lasting, healthy and affordable agriculture close to our regions. To do so, we are focusing on innovation and consulting. Our actions help increase farmers' revenues and strengthen the performance of our activities. We are strongly committed to producing renewable energy and reducing our carbon emissions. We firmly believe that the diversity of our employees and members is an asset that stimulates innovation and strengthens the dynamic spirit of our regions.

Bolstered by its ambitions and conscious of the social, economic and environmental impacts of its activities, the Euralis cooperative group has defined **EIGHT PRIORITY AREAS** outlining the nine major and crucial challenges for Euralis and its stakeholders:

NOURISHING AGRICULTURE

OFFERING OUR CUSTOMERS HEALTHY, SAFE AND SUSTAINABLE PRODUCTS

CHALLENGE 1

Supplying consumers with healthy, safe and high-quality products and contributing to food resilience: obtaining recognised certifications and labels for our activities (sites and products), as well as quality and origin labels certifying product quality and developing the organoleptic and nutritional properties of our products.

SUSTAINABLE AGRICULTURE

MANAGING RESOURCES (WATER, AIR, SOIL AND ENERGY) FOR A SUSTAINABLE AGRICULTURAL INDUSTRY

CHALLENGE 2

Developing industrial and agricultural practices that protect the environment and resources as much as possible: working in favour of moderation and efficiency, developing renewable energies and sustainable mobility, reducing carbon emissions, researching new resistant crop varieties which require fewer input products, preserving natural resources and biodiversity.

FIGHTING AGAINST ANIMAL CRUELTY AND PROMOTING ANIMAL WELFARE

CHALLENGE 3

Implementing good animal welfare practices in our livestock breeding and processing activities: committing to a EURALIS animal welfare charter, outlined in a 2025 roadmap, training programmes for breeders and technicians, environmental enrichment, access to outdoor space, internal inspections and third-party audits of our performance indicators.

GUARANTEEING SUFFICIENT REVENUES FOR OUR MEMBERS

CHALLENGE 4

Ensuring the long-term economic viability of our members' farms: developing contractual production, creating new sectors which offer additional market opportunities, as well as profitable and sustainable solutions for the future, implementing services and consulting and redistributing a proportion of our financial results.

PROMOTING THE DEVELOPMENT OF REGIONAL ROOTS

CHALLENGE 5

Creating added value for all regional stakeholders and contributing to the economic, social and environmental development of our business activities: creating direct and indirect jobs, developing sectors, managing regions, developing short distribution channels, fighting against food waste and sponsoring sports and cultural events.

A SOCIALLY RESPONSIBLE COMPANY

GUARANTEEING THE HEALTH AND SAFETY OF ALL THE COOPERATIVE'S INTERNAL AND EXTERNAL STAKEHOLDERS

CHALLENGE 6

Ensuring the health and safety of our employees and visitors to our sites thanks to a preventative and well-structured strategy: anticipating and analysing accidental and chronic risks, implementing prevention programmes, safety behaviour visits, ergonomic assessment of workstations, raising awareness and training employees and helping our farmers improve the safety of their farms.

SUPPORTING EMPLOYEES THROUGH THESE TRANSFORMATIONS AND PROMOTING SOCIAL DIALOGUE

CHALLENGES 7 and 8

Developing the skills of our employees to help them become active players in the Group's transformation towards new organisations and working methods and implementing and enhancing the Leadership Model, training, in-house mobility and social dialogue, with an emphasis on proximity and transparency. Providing our farmers with the tools they need to enhance training and helping them manage their challenges.

PROMOTING OUR VALUES AND ETHICS WITHIN OUR SPHERE OF INFLUENCE

CHALLENGE 9

Developing responsible behaviour via the Group's ethics charter: preventing corruption and conflicts of interest, complying with regulations, human rights, confidentiality, promoting diversity and equal opportunities, and employees' rights to whistleblowing.

-  **SOCIETAL CHALLENGES**
-  **SOCIAL CHALLENGES**
-  **ENVIRONMENTAL CHALLENGES**

→ Euralis's CSR policy serves as a differentiating lever for the group

It unites teams around common challenges, defines commitments towards stakeholders and contributes to the longevity of the cooperative.





KEY INDICATORS 2020-2021

79%

OF OUR FOOD AND
CROP PRODUCTION HAS
OBTAINED FOOD SAFETY
CERTIFICATION

2019-2020: 70%

B22 objective: 80%

7%

OF OUR FOOD, LIVESTOCK
AND CROP PRODUCTION IS
SIQO-CERTIFIED

2019-2020: 4%

B22 objective: 7%



MAJOR AND CRUCIAL CHALLENGES

NOURISHING AGRICULTURE

Our agricultural cooperative has a nutritional mission, consisting of guaranteeing high-quality food in sufficient quantities that is affordable for all, and meets increasingly demanding societal expectations. In fact, the act of consumption has become all about pleasure, combining researching products that have the essential nutritional properties and protecting consumer health and well-being while limiting their environmental impact.

OFFERING OUR CUSTOMERS AFFORDABLE, HEALTHY, SAFE AND SUSTAINABLE PRODUCTS

CHALLENGE 1



AGRICULTURAL PRODUCTS THAT CONTRIBUTE TO FOOD RESILIENCE

In order to meet the growing demands of an ever-increasing global population, Euralis contributes to food sovereignty through production primarily destined for human and animal consumption. Over the past financial year, our cooperative produced 897,000 tonnes of livestock and crop production and 37,800 tonnes of foodstuffs.

The diversity of our distribution networks has enabled us to offer products that cater to all audiences, from consumers (via sales points and supermarkets) to food industry professionals (out-of-home catering, caterers, butchers/delicatessens, wholesalers, grocery stores, etc.) to the agrifood and animal feed industries.

Thanks to its never-ending ability to innovate, Lidea also contributes to food sovereignty via seed breeding and fully complies with the "France Relance" Protein Plan roadmap. Our research thus focuses on crop varieties (soya, rapeseed, pulses, winter wheat, etc.) that are high in protein, more productive, resistant to diseases and capable of adapting to each climate zone.

SAFE, HIGH-QUALITY PRODUCTS

The cooperative group has always focused on offering healthy, safe and sustainable products from farm to fork which it can be proud of. The first lever to enhance our expertise is based on a certification strategy that guarantees the safety of our products.

Consequently, at least 79% of our products have obtained food safety or product quality certification which translates as follows:

- **for Grain Activities**, good grain collection, storage and marketing practices are certified by the CSA-GTP (Charte de Sécurité Alimentaire - Good Trading Practice) and GTP-Cocereal labels;
- **for Food Activities**, five of the six production sites in France have obtained IFS* (International Food Standard) certification, representing 97% of total production.

In addition to these strategies, various entities of the Euralis Group focus on French products. They strive to develop recognition of the quality of their healthy, sustainable products by obtaining official quality certifications and labels and continuing to offer organic products. A total of 7% of our food and agricultural products are concerned.



*set of audit references for managing food quality and safety (processes and products), recognised by distributors.



Michel Vernet,
President of Sojalim

"The Sojalim project stems from the ambition of the Avril (Sofiprotéol) and Euralis groups to acquire an industrial crushing tool in Southwest France. The project dates back to May 2016, when the Avril, Euralis, Fipso and Carrefour groups signed plans to develop a soya sector. The first section of the crushing plant planned to produce 25,000 tonnes, including 5,000 organically. Since then, production has expanded, particularly thanks to the "Charte Soja de France" (French Soya Charter), which brings together 750 producers committed to producing high-quality, traceable and sustainable GMO-free soya. Hence the decision to raise the crushing capacity to 50,000 tonnes (including 15,000 organically) to help support the development of GMO-free products, both at the national level and in Southwest France, for example, with the commitment to use GMO-free products for Label Rouge. The growth of Sojalim is also an integral part of the CSR development of Sanders Euralis: we obtained CSR approval with an exemplary rating last year, which confirms that we are listening to our stakeholders who are themselves committed to a CSR policy, including Euralis and FIPSO and, lastly, the Jambon de Bayonne Consortium."

A large part of our agricultural production is certified to use one or more quality logos or product labels:

- **52% of livestock production (cattle, poultry and breeders) have obtained a Quality and Origin certification label** (Label Rouge, Agriculture Biologique (AB - Organic Agriculture), IGP Sud-Ouest (Southwest France PGI). It should be noted that 100% of our poultry sector is produced under AB or Label Rouge certification and 31% of our duck & geese sector is produced under the IGP Sud-Ouest label or Label Rouge certification and that 13% of our cattle sector has obtained Label Rouge or AB certification.
- **6% of our crop production is grown under AB or PDO labels** (Porc Noir de Bigorre, Kintoa and Ossau Iraty).

In addition, Euralis’s membership of the “Class-A Maize Charter” is proof of its desire to actively participate in a process of traceability and continuously improve the physical and sanitary quality of our maize. Moreover, as part of the Grits processing sector, a maize production process has been set up to guarantee its “Identity Preserved” (IP) label. Finally, Euralis and Sojalim committed to the “French-Sourced Soya Charter” as soon as the charter was created.

Our Food Activity production sites are all certified to use one or more quality logos or product labels (Porc Français (French Pork), Volaille Française (French Poultry), Palmipèdes gras origine France (French Foie-Gras), and Sud-Ouest PGI for fattened ducks/geese, Ardèche PGI for dry-cured ham and sausages, Label Rouge for farm-raised pork, dry-cured ham and foie-gras,



Label V, Organic Agriculture, etc.). In 2020-2021, 10% of volumes received a Quality & Origin Identification logo. In addition, the Teyssier site in Saint-Agrève, Ardèche, obtained “Living Heritage Company” certification in 2012. This governmental certification is awarded to French companies with a heritage of excellent artisanal and industrial expertise.

HIGH-QUALITY PRODUCTS THAT STAND OUT FROM THE COMPETITION

Nearly three-quarters of French consumers consider food as something to be enjoyed rather than just a basic need, and this is all the more true when they purchase from butchers, delicatessens and caterers. That’s why Stalaven has made product quality a key strategic objective for all products destined for this network: the objective is to have a range of around fifty products with proven superior organoleptic properties compared to their competitors.

The Innovation team, comprising 2 Culinary Chefs, has thus begun renewing the catalogue’s high standards (visual appearance, taste, texture, balance of flavours, etc.) to ensure that they are preferred the most by consumers: this ambitious strategy relies on a robust and highly rigorous testing procedure designed alongside an independent research institute specialised in organoleptic testing (see testimonial). For the 2021 financial year alone, 3,900 consumers across France were surveyed to give their opinion on our products, express their preferences, and help us to identify areas for improvement. So far, 26 of our products sold have been recognised as superior to those of our competitors.

HEALTHY, SUSTAINABLE PRODUCTS

Societal demands are increasingly focusing on eco-friendly, sustainable food and agriculture.

The Euralis group has been involved in organic agriculture since 1999 and boasts several dedicated organisations, including Agri Bio, the leading organic cooperative union in Southwest France, specialised in the collection and sale of grains and oilseeds, which it helped to found. Euralis is also pursuing the development of certified “Organic Agriculture” (AB) products, which represent 7% of the crop production area, 1% of livestock bred in our cattle sector and 4% of our poultry. AB products (lettuce, vegetables, etc.) destined for distributors and private labels represent 3% of Food Activity production.

Demand is also growing for natural, healthy products among clients and consumers. In response to this, new nitrite-free product ranges have been developed, including dried, smoked duck breast, whole duck foie gras (containers and jars) and whole duck foie gras in a Grand Héritage cloth for Maison Montfort, and nitrite-free Pré Guérand ham for Stalaven. The salt content was also adjusted in certain product ranges: reduction from 1.5% to 1% for Maison Montfort and Rougié duck confit and the launch of premium quality cooked ham with 25% less salt under the Pré Vaillant brand. This requirement is now part of the roadmap for all newly-designed Stalaven product ranges.

Our Teyssier brand, sold exclusively in the butchers, delicatessens and caterers network and multi-award winner of the General Agricultural Competition at the

Paris International Agricultural Show, has also taken into account consumer expectations for low-fat products, by offering a “Fine long lean sausage” range, which combines the pleasure of taste and 25% less fat and has become one of the brand’s signature products. Within our Food Activities, many projects centered around pleasure and the “eat better” trend (short list of ingredients, nutritional balance, ingredient origins, removal of controversial additives, etc.) are under way and will continue into the next academic year.

Finally, we have teamed up with our partners to develop healthy maize and vegetable sectors that respect the environment. A prime example is our historic partnership with General Mills, the owner of the Géant Vert brand, with whom we produce sweetcorn exclusively grown and packaged in Southwest France, which is free from pesticide residues and cultivated in a way that optimises water use.





Isabelle Frémont-Lefebvre,
Consumer & Sensory Science Expert at SAM
Sensory And Marketing International France



“We were approached by Stalaven in March 2020 to take stock of its charcuterie and delicatessen range. Our mission was to set up a research plan to measure consumer appreciation of various recipes and against the main competitors. Listed products were prioritised by our client’s marketing teams. The final objective was to ensure that Stalaven products are better than their competitors. In practice, a panel of testers, recruited for their consumption and purchasing habits, were invited to blind-taste two to five of our products and score each one: they visually evaluated the dishes, then, after tasting them, noted down their organoleptic properties in terms of taste and texture. In total, around thirty listed products were tested and forty or so additional studies are planned by Summer 2022. The results were very positive: 80% of products tasted were just as good, if not better than their competitors. Products judged to be as tasty or less tasty were redesigned by the R&D teams, and the second phase of tests is underway. The initial results are also encouraging, since the redesigned products were preferred over our competitor’s products in over 50% of cases.”



KEY INDICATORS 2020-2021

2.9%

OF FARMERS WERE
SUPPORTED IN HEV AND
AB INITIATIVES

2019-2020: 2.5%

B22 objective: 3%

1%

OF OUR AGRICULTURAL
AREA IS DEVOTED TO
PRECISION AGRICULTURE
(OPTIAG'SAT, OPTIAG'SOL,
UV BOOSTING, OENOVIEW,
ETC.)

2019-2020: 1.6%

In the long term, this will be
replaced by a development
indicator which offers Euralis
farmers consulting within the
framework of the agricultural
transition (agroecology)

9.7%

OF LIDEA'S TOURNOVER IS
INVESTED IN DEVELOPING
VARIETIES THAT ARE
RESISTANT TO WATER
STRESS OR WHICH
REQUIRE LESS INPUT
PRODUCTS

B22 objective: 10%

SUSTAINABLE AGRICULTURE

MANAGING RESOURCES (WATER, AIR, SOIL AND ENERGY) FOR A SUSTAINABLE AGRICULTURAL INDUSTRY

CHALLENGE

2



In the context of a growing global population, the main challenge the agricultural sector must face consists of meeting current and future needs in terms of quality and diversity while preserving the environment and natural resources. Thus, developing agricultural and industrial practices that protect the environment and natural resources (water, air, soil and energy) represent both the main environmental challenge for our cooperative and a significant societal expectation.

Euralis strongly supports all farmers in its regions towards production that meets climate-related challenges thanks to innovation and consulting. Our group is strongly committed to producing renewable energy and reducing our carbon emissions.



Agroecology

SUSTAINABLE AGRICULTURAL PRACTICES

OPTIMISING AGRICULTURAL PRACTICES: INCREASING PERFORMANCE BY IMPROVING OUR USE OF INPUT PRODUCTS

By formalising our decision to choose consulting over the sale of plant protection products, our cooperative group is committed to supporting farmers in high-performance, responsible sectors. The challenge? To innovate and move towards more integrated farming and healthier food products together. To achieve this, Euralis has developed a panel of innovative offers and services.

Euralis is carrying out this transformation through three essential levers: optimising agricultural practices, creating alternative solutions and designing new systems. This requires ambition, creativity and innovation, especially in technological terms. The strategy is being implemented in all regions where the cooperative operates, in partnership with members and start-ups that share this vision.

The first concrete measure of this strategy is the support provided by decision-making tools. Artificial intelligence gives Euralis a permanent solution to predict the best sowing dates for its grains (maize, sunflower, rapeseed, etc.), depending on the weather conditions and type of soil. Likewise, Euralis offers farmers a weather service on its extranet, which is more reliable, more precise and more ergonomic and intuitive than the previous version, helping to anticipate changes in external factors such as rainfall and temperature.

Among the solutions offered by Euralis are OPTI'AG (supporting farmers in the transition towards precision agriculture so they can benefit both economically and environmentally) and OPTI'AG SOL (ground scanning and satellite monitoring), which enables our consultants to help farmers with seed management and modulation and soil fertilisation throughout the crop cycle. For the vineyards, other high-tech solutions help to reduce the application of plant protection products and fertilisers or substitute them, including UV Boosting technology (a solution for protecting crops in the long term without the use of input products) and the OENOVIEW solution (satellite imaging for agronomic analysis purposes).



DEVELOPMENT OF ORGANIC FARMING

Since 1999, Euralis has helped 314* producers, farmers and winegrowers in Southwest France who have chosen to convert to organic agriculture. The group has bolstered its organisation with dedicated advisors, oenologists and researchers. Every day, they monitor, recommend and research the most appropriate solutions involved in choosing to go organic and to develop their business. To create added value for farmers' products, Euralis has formed partnerships with key players in several sectors. In total, the cooperative is present in the production of over 12,400 hectares of grains, oilseeds and seed crops, over 700 hectares of field vegetables, as well as in poultry and cattle farming (165,000/year).

With regard to grain production, in 2021, Agribio Union and all of its partner cooperatives and wholesalers including Acteo (Vivadour), Alcor (Terres du Sud), Alliance Occitane (Arterris), CoopAgribio, Euralis and Maïsadour had access to an array of 15 silos and more than 20 pooling platforms open only during collection times.

With the conversion of part of the storage capacity of the Ondes silo in 2020, Euralis participates in the small organic grain collection.



*These 314 producers include farmers for whom we provide market opportunities, agrosupplies and consulting services.



HIGH ENVIRONMENTAL VALUE STRATEGY

HEV certification is gradually being implemented by partners of the Grenelle Environment Forum as defined in Decree no. 2011-694 of 20 June 2011. HEV certification is based on four themes: biodiversity, plant protection strategies, managing fertilisers and water resources.

This third-degree certification is proof that all agricultural operations meet environmental performance thresholds in all four areas. The use of the "High Environmental Value" label is strictly reserved for operations that have attained this third-degree certification.

For several years now, Euralis has supported its farmers in this ethical approach. In 2021, our support offer, which focussed exclusively on grapevines, was extended to field crop activities. Consequently, in the 2020-2021 financial year, 64 farming operations relied on the cooperative's expertise to roll out this process.

SUSTAINABLE AGRICULTURE INITIATIVE (SAI)

Euralis is a member of the FSA (Farm Sustainability Assessment) platform from which the Sustainable Agriculture Initiative (SAI) is derived. This internationally-renowned SAI encompasses the three CSR pillars: environmental protection (energy, waste and greenhouse gas emissions, biodiversity, water, air and soil management, fertiliser management, use of plant protection products/PPP), economic management (operational management, access to markets and economic viability) and social management (local communities, working conditions, health & safety). The SAI platform boasts around one hundred members, including large-scale companies in the agrifood industry, such as Unilever, Heineken, Mondelez and Nestlé. It promotes a joint approach to sustainable agricultural practices and helps to meet the expectations of clients and consumers who are increasingly sensitive to responsible production methods. Euralis won a silver medal for its field crop and vegetable operations.

DEVELOPMENT OF BIOCONTROL PRODUCTS

In the framework of its consulting strategy to limit the use of plant protection products, the cooperative is committed to promoting alternatives to these products.

To support farmers in the transition to alternative methods, Euralis recommends biocontrol products as an alternative to plant protection products. It recommends in particular SLUXX, a slug bait which can be used in organic agriculture. In a bid to reduce the use of plant protection products on rapeseed crops, Lidea offers an innovative solution to control pollen beetles: ES Alicia, which is a variety of rapeseed that blooms very early. As the name suggests, pollen beetles feed on pollen. They are attracted to the colour yellow, so they attack the tallest rapeseed plants in the field. The first flowers in the early blooming variety attract pollen beetles, which keeps them away from the target variety. In most cases, this technique prevents the need to use insecticides.

In addition, for many years the cooperative has rolled out a range of biostimulants which aim to improve plant productivity at several stages in the growth cycle (optimising planting, response to water stress, improvement of milling quality, etc.). These products are particularly recommended in association with plant protection products to allow a reduction in their dosage.



REGENERATIVE AGRICULTURE

In the context of its partnership with the Irish whisky manufacturer, Irish Distillers, the Agricultural Division developed a pilot project in 2021 based on Regenerative Agriculture with a panel of maize producers. This project is carried out in partnership with the 'Pour une Agriculture du Vivant' (PADV, 'For a Living Agriculture') initiative. This aims to improve soil health, mainly through practices that increase their organic matter content, such as simplified no-till techniques and cover crops.

The aim is to integrate this strategy into a consulting offer that rewards farmers with a production contract. The farm advisor will carry out a diagnosis of operating practices based on the association's 'Pour une Agriculture du Vivant' reference framework. Farmers' bonuses will be correlated with the results of this diagnosis.

The challenge, therefore, is to help farmers improve their practices.



Julien Dumartin,
Member in Serres-Gaston

"Agriculture is a family affair. Since 1835, numerous generations have run the farm, while always ensuring they adapt to societal demands and staying ahead of the game. Innovation at my farm is about sustainable agriculture, HEV certification and an 8-hectare agroforestry plot. We are also adapting our ploughing practices and reducing the use of input products as much as possible. Euralis supports us in our efforts to move towards agroecology and also helps us to showcase our products by offering new market opportunities in compliance with sustainable specifications. Thanks to these sectors, we are continuing to develop our crop practices and choosing agriculture that contributes to sustainable development. It is also an opportunity to secure additional revenue."





Milagros Garcia,
Discovery Technology Leader,
Lidea



“Our plant breeding programmes are strategic: they help us to transition towards more sustainable agriculture. That’s why Lidea has created the DTR (Discovery Technology Research) Team, which collaborates with Lidea plant breeders to ensure the development of new sustainable varieties which guarantee improved performance in terms of resistance to diseases and pests, and yields that meet consumer demands. The challenge is also to ensure the quickest possible release on the market. To do so, we collect and use environmental data likely to describe the diversity of climate and soil conditions. Our plant breeders are currently able to use DNA to predict seed variety performance, which significantly reduces the cost of in-the-field assessments and the time needed to select the best parental and hybrid lines.”



SUSTAINABLE SEED RESEARCH AND DEVELOPMENT

Lidea has a strong desire and commitment to guarantee the economic viability of farms while contending with demographic, societal, environmental and climate-related challenges. Ensuring a sufficient level of high-quality production that respects both the environment and consumer expectations is crucial. Our contribution thus consists of supplying new high-performance genetics adapted to these expectations and offering agricultural solutions and practices that meet the current and future challenges of farmers, particularly in terms of climate change.

For several years, Lidea has strongly committed to researching new seed varieties which require fewer input products and are more resistant to water stress and diseases, while favouring varieties that produce good yields and are high in protein and oil. All research activities involve an objective related to these three environmental aspects. Thanks to 44 million euros in funding granted by the European Investment Bank (EIB), Lidea will accelerate the development of tangible solutions which contribute to a more sustainable agricultural world.

Here are a few examples of our eco-friendly practices:

DEVELOPMENT OF VARIETIES AND SPECIES WHICH ARE RESISTANT TO WATER STRESS AND DISEASES OR REQUIRE FEWER INPUT PRODUCTS

Euralis remains strongly committed to researching new, more responsible seed varieties adapted to the new conditions generated by climate change.

Lidea is developing the grains of the future, including sorghum, which requires less water and input products compared to other crops. Furthermore, its nutritional qualities are similar to or even superior to other grains used for animal feed, human consumption and bioenergy in Europe. Lidea is part Europe’s leading research station, EUROSORGHO (1.294 million euros invested), and is a 50% shareholder along with Semences de Provence.

RESISTANCE TO SUNFLOWER MILDEW

To help farmers combat sunflower mildew (an incurable disease once the first symptoms develop), Lidea has launched Mildew Master, a seed solution adapted to local challenges and whose genetics make it more resistant to this disease. This is the result of 30 years of work led by the teams, combining durability and precision. The aim is to offer varieties whose genetic behaviour is best adapted to fight against diseases in order to protect farmers’ fields, while being effective at tackling other challenges (oil content and yield capacity).

DEVELOPMENT OF COVER CROPS

One of the major benefits of cover crops is their ability to protect farmland against erosion and the loss of nutrients and immobilise nitrogen so that it remains in the soil after the main crop has been harvested for the next main crop. This practice thus helps limit the use of fertilisers.

Lidea is committed to developing the best varieties to be used in cover crop mixtures. Seed innovation is in fact fundamental to help support our clients in the transition to new forms of agriculture. With 20 years of expertise, our company has developed ready-to-use genetic solutions, with different combinations of varieties and species designed to:

- **protect and improve soil fertility and promote microbial life in the soil;**
- **fight against soil erosion;**
- **facilitate the recycling of nutrients** (up to 150 units of nitrogen captured and over 50 units sent to the following crop thanks to our LIDCOVER range).





BIODIVERSITY

The challenge of preserving and restoring biodiversity is inherent to Euralis's activities, in accordance, of course, with its stakeholders.

PRESERVING VARIETAL DIVERSITY AND LIMITING THE IMPACT ON WILD FAUNA AND FLORA

By favouring multifaceted agriculture and the diversity of cultivated species (grains, vegetables, fruits, vines, etc.) and reared livestock (cattle, poultry, ducks, geese, etc.) in its activities, Euralis contributes to regional biodiversity.

Thanks to its commitments to consulting and new crop practices (reducing the use of plant protection and other input products, developing biocontrol products and planting cover crops between main crops), the Group helps to preserve the environment and limit its impact on ecosystems.

Through 2BSvs certification relating to biomass production for the biofuel sector, our farms are monitored to ensure they help preserve land with high biodiversity value according to two criteria:

- limiting production only to land already classified as arable on the 1st of January 2008;
- exclusion of Natura 2000 areas.



RESTORING SHELTER FOR BIODIVERSITY

For each construction of a poultry building, "Label Rouge" specifications impose the planting of rangeland (isolated trees and hedges). In addition to their contribution to landscape integration, these plantations have the advantage of promoting biodiversity, particularly for insects and small birds.

In addition, the agroforestry programme (launched in 2020 for the breeding of fattened ducks and geese in the Southwest France production area) continues with the planting of trees (50 per hectare) on rangeland and landscaped hedges around buildings. 76% of farms concerned are committed to this strategy. At the end of the financial year, 34 sites finalised the project, 31 were underway in autumn 2021 and 27 are planned for 2022. By the end of this campaign, 23,700 trees and 19,894 bushes will have been planted on 474 hectares.

Energy efficiency and sustainable mobility

Managing energy and promoting renewable energies are just a few of the ways in which we can respond to the challenges of climate change. Our cooperative's strategy is therefore based on reducing base consumption, using energy efficiently and producing renewable energy. Our aim is to make our cooperative a key player in the production of renewable energy via the development of agrivoltaics in regions where we operate and by reducing our carbon emissions.

ENERGY SECTOR: RENEWABLE AND LOW-CARBON ENERGY

After several years of committing to the development of renewable energies (particularly by supplying maize for biofuel production), the 2020-2021 financial year saw the realization of our project to create a Euralis energy sector. A person was specially appointed to this activity in March 2021 to launch and structure our strategy.

The first tangible actions have emerged, particularly in the fields of reducing carbon emissions, renewable energy production and sustainable mobility.

The structuring of this network has the triple objective of:

- generating value for the Group;
- reducing the carbon emissions of the Euralis ecosystem;
- supporting the development of renewable energies among farmers.

DEVELOPING SOLAR ENERGY

As the first real witness to our actions, our duck sites will benefit from an ambitious self-generated solar energy project which will cover 20% of their electricity needs. Thus, 2.5 MWc of power will be deployed between now and late 2022 at our Maubourguet and Les Herbiers sites to ensure an on-site solar energy supply. Our mid-term goal is to apply the model implemented initially at these two sites to all agrifood production sites, as well as at the Lescar head office.

After this initial measure is taken to reduce carbon emissions, Euralis is pursuing the development of solar energy upstream by supporting projects to install solar panels on poultry buildings. In total, 30 Poultry buildings are equipped (2,100 Kwc of peak power generation) and around 40 buildings will be equipped in the next financial year. Finally, this programme includes an offer to support all farmers in their solar projects, resulting in the creation of 10 buildings and approximately 25 next year.



KEY INDICATORS 2020-2021

ANNUAL ENERGY CONSUMPTION (GAS, ELECTRICITY AND PROPANE) IN KWH

78,400 MWH
OF ELECTRICITY
86,600 MWH
OF GAS
6,460 MWH
OF PROPANE

2018-2019:
98,232 MWh of gas,
74,344 MWh of electricity,
9,106 MWh of propane

B22 objective:
104,000 MWh of gas,
83,000 MWh of electricity,
7,500 MWh of propane

Eventually, the cooperative's carbon footprint will be measured, as well as the percentage of renewable energy in our energy mix.





Lilian Lasserre,
Farmer and Euralis board member



“As a cooperative, Euralis aims to launch itself into renewable energy production. We are taking part in the dynamic led by the French state and we share the ambitions of the government’s policy in this matter.

The aim is to capitalise on the collective strength of the cooperative to allow our members to diversify and safeguard their revenues. In practice, we want to support farmers in their individual initiatives and offer personalised consulting. We are fortunate to have buildings in our farms which are suitable for installing solar panels, which represents a wonderful opportunity that we are determined to seize. Agrovoltatics can also be developed in the ground, particularly on kiwi farms and a new sector is being rolled out at Euralis. These are all promising prospects for the future.”



PURSUIT OF OUR BIOFUEL PARTNERSHIP AND RESEARCHING NEW BIOGAS SECTORS

Our biggest contribution to the development of renewable energy starts with the supply of 194,000 tonnes of maize (i.e. 29% of the annual collection) to the bioethanol production unit located at the Lacq industrial site. Thanks to this partnership with Océol, Euralis is contributing to the rise of renewable energies in Southwest France.

Always with the aim of researching new development levers, in 2021 we launched a study on the potential of micromethanisation applied to the duck and geese sector, including a laboratory analysis of duck slurries at different stages of growth. The aim is to produce biogas use these effluents and potentially using the heat produced from fermentation to regulate the temperature of livestock buildings.

Lastly, Euralis is now a member of the French Renewable Energy Trade Association (SER), the aim being to make our cooperative an active contributor in the upstream decisions of the ongoing energy transformation.



ENERGY EFFICIENCY: WORKING IN FAVOUR OF MODERATION

The change in energy consumption (electricity, gas and propane) during the financial year was strongly impacted:

- **downwards, by a particularly low collection and low grain moisture levels;**
- **upwards, by the merger with the Caussade Semences Group.**

In the scope of agriculture, a positive approach in terms of energy efficiency has been taken for several years, resulting in regular pilot programmes in this area. All recurrent monitoring of our energy expenses (particularly phase 5 of the Optimerg'us project relating to the drying activities of the Agricultural Division) have enabled us to reduce our baseline consumption (adjusted by humidity level) by 10.1% since 2017.

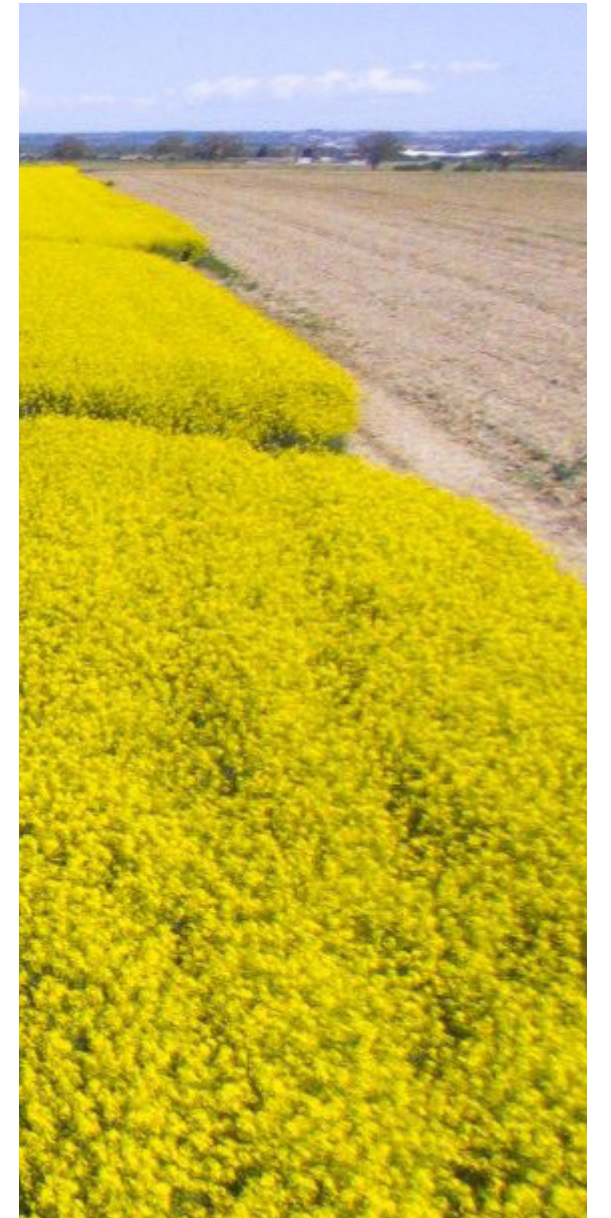
Our other industrial actions should also be noted. In fact, Lidea and Food Activities are working towards limiting their energy consumption. As part of its continuous improvement plan, food site audits carried out this year have created significant opportunities to reduce carbon-related expenses, particularly in delicatessen activities, thanks to a heat recovery system, which potentially compensates for gas consumption in vats.

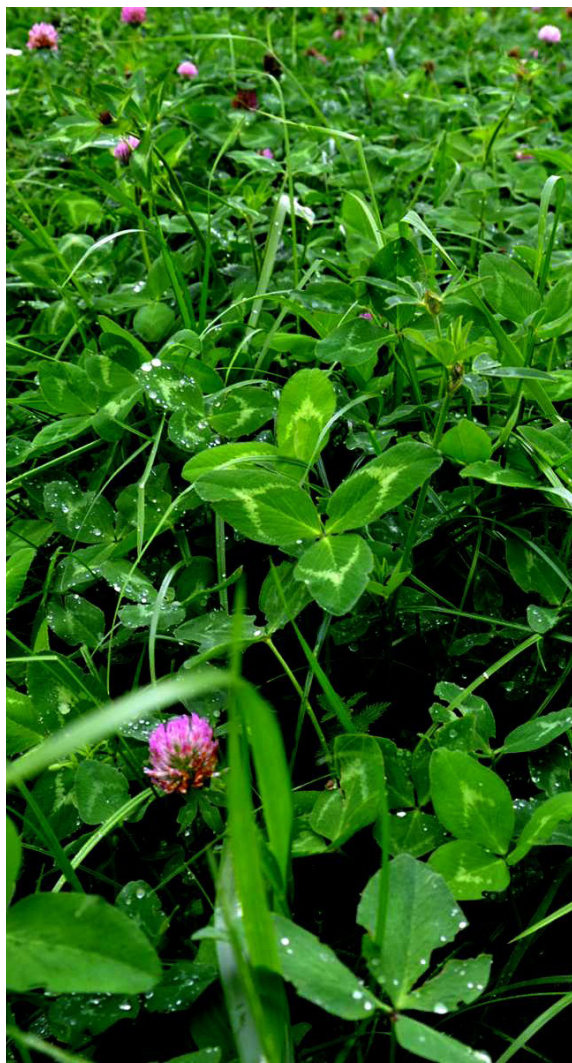
SUSTAINABLE MOBILITY

At Euralis, sustainable mobility comes mainly in the form of 'greening' our fleets and transport optimisation. To help guide our choices, several workshops focusing on alternative mobility have been created to identify the expectations of members and employees and present them with mobility opportunities offered by our service providers. This has led to strong commitments to motorisation throughout the financial year:

- **the transition to Oléo100 biofuel for 80% of the Agricultural Division's internal fleet of heavy goods vehicles** (delivery of 17 hooklifts planned in spring 2022);
- **the gradual 'greening' of our internal fleet of light-duty vehicles.**

Since 2011, the pooling of collection points among cooperatives in Southwest France has reduced transport needs: the volumes from each collection point are transferred to the nearest drying room, no matter which cooperative the farmer may belong to. As planned, to encourage this system, the logistics bonus paid for the 2020 collection enabled the delivery of 145,000 tonnes of fresh maize directly to silo dryers compared to 229,000 tonnes in the previous collection (this result takes into account the effect of historically low yields). This logistics bonus is being rolled out again for the 2021 collection. This will provide additional income for farmers and help rationalise the collection system, as well as reduce the transfer of goods from collection points to silo dryers.





Euralis is overhauling its car policy for 2022: no vehicles with a no-claims bonus, only vehicles produced in Europe to limit emissions from remote sources, and the introduction of electric and rechargeable hybrid vehicles. As a key player in the bioethanol sector, Euralis has concluded a partnership with Biomotors to adapt the converter box to run cars on bioethanol. Euralis also plans to develop “green” vehicle pools for employees’ inter-site trips to combine individual trips and reduce carbon emissions.

Finally, Euralis is acting in the regions where it operates. In particular, we are an active member of the Pau Mobility Club organised by the CCI and ADEME and are helping to develop a mobility plan for the Lescar site, with the support of the Pau Béarn Pyrénées Mobility committee.

WATER RESOURCES

Farming cannot take place without controlling water resources; the same is true for our Food Activities. Preserving water resources is a major challenge for the cooperative and essential in the fight against climate change.

The challenge for Euralis and its members is to find solutions that will reduce quantitative dependence on water, but also develop farming practices that minimise impacts on water resources and sustainably preserve drinking water supplies. That is why in the past few years we have been working with the Eau Adour-Garonne Water Agency in the framework of a multiannual partnership to limit our environmental impact, in particular with underground water reserves. The main measures carried out in this programme are:

- **For field crops, research on the benefits of cover crops led to the development of intercropping** to optimise the use of synthetic fertilisers and herbicides;
- **Combining crops**, such as maize and soya or maize and pulses, for instance; experiments and trials with farmers to work on protein autonomy in their livestock;
- **Trials in organic fertilisers** by farmers;
- **Training on the benefits of preserving soil quality** to reduce mechanical ploughing.

For many years now, Euralis has been strongly committed to researching new seed varieties which are resistant to water stress and therefore suited to new conditions caused by climate change. We are thus contributing to the development of water-efficient species and varieties (see Sustainable Seed Research and Development in the Agroecology chapter).

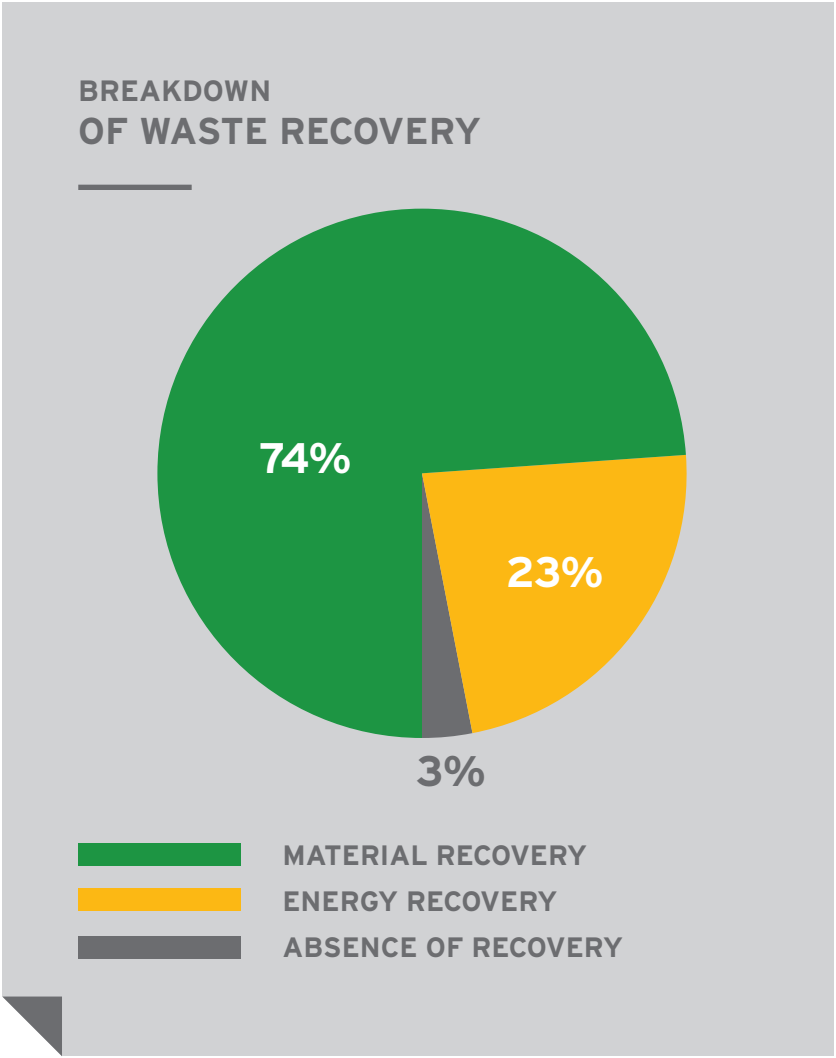
In the context of its offer and to manage the water consumption of our crops, the Agricultural Division is implementing a decision-making tool with Wago. It also features sensors to monitor the water stress of the soil. We aim to provide the plant with what it needs, when it needs it. Our aim is to increase water management at our farms by developing offers and services in the next financial year.

Managing water resources involves constant management, by reducing the amount of water consumed in our production processes and limiting polluting runoff. Our industrial sites, particularly food sites, are implementing initiatives to reduce their consumption. Thus, developments in climate change technology at several sites have helped us to reduce our carbon footprint. At the same time, our sites have equipment that carries out the treatment and pre-treatment of wastewater before it is released as runoff. Thanks to the rigorous management of these facilities, our activities guarantee the safety of their emissions.

MANAGING WASTE

We strive to optimise natural resources and limit pollution. Waste treatment and recovery are crucial elements in our environmental action plan.

Firstly, sorting, recycling and the material or energy recovery of waste and by-products are common practices at our industrial sites. As proof of our commitment to reducing end waste, in the 2020-2021 period, over 97% of waste and by-products underwent material or energy recovery. To reach this level of performance, new sectors are constantly being sought out by the teams to secure the complete or maximum recycling of this waste and by-products (the aim being to choose material recovery over energy conversion, optimising energy conversion, etc.) compared to other treatment methods.



**KEY INDICATORS
2020-2021**

97%

**RECOVERY RATE OF WASTE
AND BY-PRODUCTS**

2019-2020: 95%

B22 objective: 97%



Regarding Food Activities (Maison Montfort and Stalaven), an eco-friendly packaging strategy was implemented last year, with the systematic consideration of eco-design criteria in our product developments. Our projects (which aim to reduce packaging, eliminate the use of controversial plastic and develop recycled and recyclable materials) led to tangible results. These include:

- **The launch of Maison Montfort foie gras packaged in a reusable cloth**, produced by the Moutet linen company, which is beneficial to the environment and the local economy. Our aim is to repeat this operation next year on the same product, but also to make 75% of our cloths reusable.
- **The elimination of plastic cutlery**, which supports our offer of mobile delicatessen ready meals, i.e. around 4 tonnes less plastic.

Meanwhile, hazardous waste will be carefully managed by dedicated and certified sectors in all activities,

which guarantee treatments adapted to their specific characteristics. In particular, for more than 14 years, Euralis has participated in collection campaigns organised by Adivalor across Southwest France to treat plant protection product waste produced during our farming operations and activities. Empty packaging from wine products has also been collected in the same way since 2019. This collection method helps to separate waste and limit the potential impact of runoff pollution. ADIVALOR collections also help to manage and recover non-hazardous waste. In total, nearly 250 tonnes have been collected and treated via this system this year.

In a bid to offer farmers market opportunities, particularly regarding wastewater and by-products, Euralis is exploring the solution offered by methanisation. Thus, Euralis is taking part in a project to install a local biogas plant in the Béarn region and studying the feasibility of wastewater treatments and using micromethanisation in duck breeding.



Benjamin Moutet,
President of Tissage Moutet



"We are very proud to have collaborated with Maison Montfort on an eco-design project in line with our CSR strategy. When the brand marketing teams submitted their idea to replace their cardboard packaging for their foie gras with a re-usable cloth in our workshops, we were instantly won over! This posed a real challenge for our teams! The aim was to produce 22,000 high-quality products and send them in a single shipment. We achieved this and due to the success of the operation, we decided to roll it out again for the 2021 festive season. Once again, the Maison Montfort teams have given us the task of designing the cloth based on a design brief they submitted to us. They have faith in our ability to design and produce at the local level. In addition, the cotton reels used to manufacture the cloths were dyed in Nay (Southwest France) - which allows us to manage chemical waste - and production took place in Orthez (also in Southwest France), resulting in a satisfactory carbon footprint."

FIGHTING AGAINST ANIMAL CRUELTY AND PROMOTING ANIMAL WELFARE

CHALLENGE

3



Over the past two years, Euralis has committed to an ambitious action plan to improve animal welfare and fight against animal cruelty in its sectors. The piloting committee in charge of this mission meets every month and is actively involved in the 2025 action plan, in compliance with our animal welfare charter, to encompass all societal expectations at the wider level. In fact, an increasing number of consumers are in favour of more sustainable breeding models, which are in harmony with nature and help to reconcile technical and economic realities, while respecting animal welfare and biodiversity.



KEY INDICATORS
2020-2021

100%

OF FARMS OFFER
RANGELAND
TO ALL ANIMALS

B22 objective: 100%

25%

OF INTERNAL AND
EXTERNAL ABATTOIRS
ARE AUDITED ACCORDING
TO AN ANIMAL WELFARE
REFERENCE FRAMEWORK

B22 objective: 43%





DUCK AND GESE BREEDING ORGANISED VISITS AND HERITAGE DAYS

To continue to improve animal welfare and fight against animal cruelty, Euralis is working with all its stakeholders to help develop more sustainable breeding models.

To offer greater transparency to consumers and the public, Euralis took part in an event organised in September 2020 by the CIFOG (the French foie gras industry association) in the framework of heritage days.

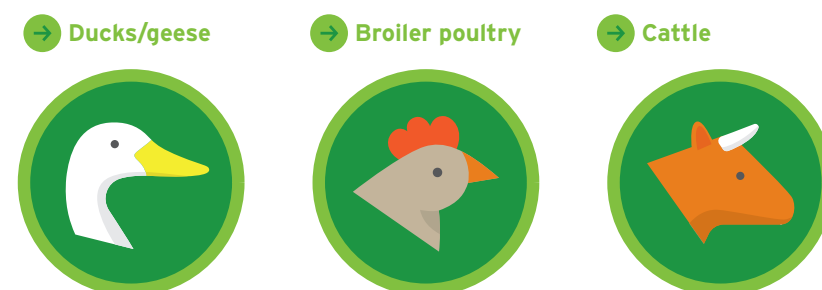
Two producers presented their duck and geese breeding activities to the public. The discussions were very enriching; visitors were able to witness the affection that farmers have for their animals and their compliance with the 'five freedoms' which all farm animals are entitled to, according to the definition by the World Organisation for Animal Health (OIE):

- 1- FREEDOM FROM HUNGER, THIRST AND MALNUTRITION
- 2- FREEDOM FROM PHYSICAL DISCOMFORT
- 3- FREEDOM FROM PAIN, INJURY AND DISEASE
- 4- FREEDOM TO EXPRESS NORMAL PATTERNS OF BEHAVIOUR
- 5- FREEDOM FROM FEAR AND DISTRESS

FIGHTING AGAINST ANIMAL CRUELTY

Euralis is not just focusing on improving animal welfare for farm animals; it also plans to fight against animal cruelty throughout the entire production chain, from birth to slaughter. As our President reiterates, this is an essential prerequisite for joining the Euralis community.

Euralis's animal sectors are directly concerned by animal welfare:



For more than 15 years, Euralis has developed its livestock sectors under official quality labels (Label Rouge, PGI and Organic certifications). More recently, the group has taken action in its livestock feed by using non-GM soya and limiting the use of medication in livestock guaranteed to be reared without antibiotic treatment from birth. Euralis has an integrated activity in terms of ducks and geese. It rears, fattens and slaughters its ducks itself. For over a year, 442 producers from all over France have committed to a continuous improvement plan regarding animal welfare. Our cooperative is also involved in breeding activities, with 179 poultry and 409 cattle farmers who process their livestock in our partner abattoirs. Moreover, Euralis is a shareholder of Fipso (a swine abattoir).

Beyond livestock farming, animal welfare requirements have been integrated into our purchasing contracts for animal products used in the group's Delicatessen Activities.

CONCRETE ACTIONS DEPLOYED IN A STRUCTURED MANNER

In the 2020-2021 financial year, Euralis fulfilled a number of its commitments, despite the uncertainty cause by bird flu and the COVID-19 pandemic.

The main commitments and actions of this financial year can be summarised as follows:

1 Finalising the installation of video surveillance cameras in fattened duck and geese abattoirs and in those of our partners' broiler poultry abattoirs; deploying video surveillance in our partners' abattoirs (cattle and pigs).

Video surveillance equipment is installed in compliance with workers' rights and helps ensure animal welfare and prevent animal cruelty.

2 Carrying out an initial audit according to the reference framework of a non-governmental organisation (NGO) recognised for promoting animal welfare (Oeuvre d'Assistance aux Bêtes d'Abattoirs or OABA) in one of its fattened duck and geese abattoirs. The results were satisfactory overall, and the recommendations raised during the audit are currently being implemented; a second fattened duck and geese abattoir will be audited soon by the OABA.

Thanks to this experience, which enables the continuous improvement of animal welfare measures, our partner poultry and cattle abattoirs will be audited during the next financial year according to a reference framework that has been predefined and validated by the OABA.

3 Continuing to improve the application of a light cycle for livestock that replicates natural conditions, enhancing their living spaces by creating shaded pastures, and **integrating enrichment elements into their outdoor environment.**

Euralis is committed to improving its light cycle programmes for ducks & geese: farms alternate between daytime/night-time using artificial or natural light that replicates a natural cycle (with 8 hours of darkness). In total, in the 2020-2021 financial year, 66% of livestock farmers followed the day/night cycle for their animals. Actions are underway in our duck and geese sector while the other Euralis poultry and cattle sectors already use all-natural light cycles.

To enable our farm animals to express normal patterns of behaviour, Euralis ensures that all animals raised in our sectors (cattle, poultry, ducks and geese) have access to outdoor spaces.

A large-scale agroforestry project launched last year in duck and geese pastures but put on stand-by due to the health crisis will be pursued over the next three years. There are numerous benefits of developing agroforestry: providing shelter and shade for animals, landscape integration, carbon sinks, etc.



4 Prioritising alternatives to antibiotic treatments in all sectors.

Euralis is pursuing its actions to limit the use of medication in livestock by relying on good breeding practices and developing alternatives to antibiotics.

Euralis supports farmers with their aim to eliminate the use of antibiotics in 90% of their poultry and duck and geese production.

It is difficult to eliminate antibiotics entirely since we are committed to providing all necessary care to animals in compliance with our animal welfare charter. If antibiotic treatments are required to ensure the health of our animals, they will be administered and the products will be sold outside “antibiotic-free” circuits.

5 Implementing animal welfare monitoring indicators throughout the animals' life cycle in all sectors.

Since 2019, we have monitored animal welfare in duck and geese production via audits and Palmig Confiance certification, validated by a third-party inspection body. Developed by the CIFOG interprofessional organisation, this reference system also recognises the successful combination of biosafety demands, which are necessary for ensuring the longevity of activities and improving animal welfare. The percentage of farms that are certified according to this reference system strongly increased in the last financial year, from 36% to 51%, reflecting the roll-out of our actions.

For the other livestock sectors, animal welfare indicators were launched in 2020 and are continuing, especially for broiler poultry, in compliance with the commitments of the group's charter.

ANIMAL WELFARE TRAINING

During the next financial year, actions undertaken to improve animal welfare will include a training programme for our farmers and technicians focusing on fighting against animal abuse and promoting animal welfare.

Furthermore, throughout the duck and geese sector, subcontracts already outline a set of specifications that include our CSR requirements, particularly those relating to animal welfare training. A livestock assessment based on several indicators is systematically carried out as soon as they arrive at the abattoir. This field data is used to measure the annual performance of our partner suppliers.

DEVELOPING SUSTAINABLE INGREDIENTS FOR ANIMAL FEED

Euralis is working with its members to produce grains and oleaginous seeds. It is developing GMO-free (< 0.9%) French soybean crops and sustainable maize with the mid-term ambition to meet climate-related challenges and reduce its environmental impact.

The SANDERS/EURALIS partnership favours the development of compositions in line with plans to improve animal feed and respond to environmental challenges. Regarding ducks and geese, for instance, compositions are developed in partnership with animal nutrition specialists and our food suppliers (who all comply with the DURALIM strategy) to provide the best development and guarantee a balance of animals while meeting our requirements in terms of origins and the absence of GMOs (< 0.9%). The whole



ground grain used in our compositions comes from France; the soya comes from France or has obtained PROTERRA certification, which means that it meets our objectives to fight against deforestation.

As for poultry, Euralis is committed to developing GMO-free production (< 0.9%) throughout the financial year, in compliance with Label Rouge requirements.



CHICKEN EGG AND MEAT SUPPLIES FOR OUR FOOD ACTIVITIES: COMMITMENTS TO ANIMAL WELFARE

To prepare its Food Activity recipes, Euralis is committed to ending its supply of battery-cage eggs by 2025 and using exclusively free-range eggs (shells and egg products).

At the same time, by 2025, for all supplies of chicken meat in all our prepared dishes, we are ensuring that our suppliers respect animal welfare conditions, by increasing the use of slow-growing breeds, less densely populated breeding conditions that favour the expression of normal behavioural patterns, the presence of roosts, as well as natural light in all livestock buildings. The slaughtering process must also be cruelty-free.

At least 20% of the above-mentioned volumes guarantee animals have access to outdoor spaces.



Bruno Traverse,
General Director of Euralis
Gastronomie

“Here at Euralis Gastronomie, we are highly attentive to animal welfare, which is reflected in our comprehensive action plan from the birth of the duckling to breeding practices and fattening upstream to the abattoir. More specifically, we have raised awareness of animal welfare issues to our employees at our sites and appointed animal welfare representatives. We have also installed cameras in our abattoirs at the Les Herbiers and Maubourguet sites, covering the unloading, hanging and exsanguination areas. As part of our initiative, we have entrusted OABA (Œuvre d’Assistance aux Bêtes d’Abattoirs) a charity specialised in protecting farm animals destined for human consumption, to conduct an audit focusing on our animal welfare objectives. Already carried out at Maubourguet, it is scheduled to take place in early 2022 at the Les Herbiers site. The auditors have highlighted the efforts undertaken by Euralis to ensure that animals are cared for as best as possible and we are very pleased about this.”



KEY INDICATORS 2020-2021

€862 K

REDISTRIBUTED TO
MEMBERS IN 2019/2020

Figure validated by the
GA in February 2021

2019-2020: €864 K

B22 objective:
7% of paid-up share capital

GUARANTEEING SUFFICIENT REVENUES FOR OUR MEMBERS

CHALLENGE 4



In a constantly changing environmental and social context, one of the major challenges for our cooperative is ensuring the long-term economic viability of our members' farms.

In this context, Euralis offers its members contractual production (maize, seeds, vegetables, ducks and geese, cattle, etc.), which enables them to safeguard revenues and market opportunities. To do so, our cooperative is forging partnerships with certain clients, which allows it to pay farmers a fair wage and maintain high-quality production, alongside visibility in terms of market opportunities for several years. The latest example to date: the renewal of our historic partnership with Bonduelle.

Always on the lookout for new opportunities, the cooperative is dedicated to creating new, local, value-added sectors. This year, a partnership agreement was signed with the SCAAP Kiwifruits cooperative based in the Landes, whose objective is to contribute to the development of local kiwi production.

Another highlight of the year, the cooperative is committed to producing renewable energy to meet climate-related challenges and provide additional income for farmers. Energy production opportunities (including the installation of solar power generators on existing roofs and/or new buildings) are being rolled out at our farms (see section on the Energy sector: renewable and low-carbon energy).

Finally, Euralis is supporting its members by offering them personalised consulting and services to enhance the agro-environmental transition, which is an essential lever to safeguard and develop their revenues. By promoting virtuous agricultural practices (particularly those which use fewer input products) and personalised consulting, our cooperative thus contributes to the profitability of its farms.



Benoît Naulé,
a Euralis member farmer

"I have been at the family estate since 1999. I primarily grow grass, sunflower and maize. I also run an agricultural service supply agency and manage a 1.5-hectare kiwi orchard. I practice state-of-the-art crop techniques alongside Euralis technicians. The fact that the cooperative chose consulting is great news. I myself signed up for a consulting offer by choosing a fully personalised package. For me, receiving support is a guarantee of safety. In my package, I benefit from as many visits as I like. And it's really reassuring: when you've got your nose to the grindstone, there are some things you don't see. This is also beneficial at the economic level, particularly with regard to calculating margins. Thanks to this personalised support, I can identify areas for improvement."



François Lafitte,
President of Scaap Kiwifruits
de France



"The reason why SCAAP Kiwifruits de France and Euralis signed a partnership is because we complement one another. The SCAAP production area has reached its limit and we are still looking to expand. The Euralis cooperative's regional network and its ability to develop its catchment areas will help it to mobilise new producers and expand its scope of production. Our aim is to produce 200 hectares in the next 3 years.

In practical terms, we are offering help setting up, with personalised funding solutions, equipment and planting. Once the production workshop project has been scaled and validated with the farmer, thanks to Euralis's consulting, the latter will become a member of SCAAP, which will take over technical monitoring until harvesting and sales. We aim to safeguard each stage of each project to plant orchards by outlining the farming specifics of the production model. This represents an additional source of income for farmers."





KEY INDICATORS 2020-2021

35%
OF TURNOVER OF
PRODUCTION
FROM SOUTHWEST
FRANCE* DISTRIBUTED
LOCALLY

B22 objective: 33%

*Departments 64, 65 40,
31, 32, 33, 09, 47, 81, 82,
11, 24, 66 and 17



PROMOTING THE DEVELOPMENT OF REGIONAL ROOTS

CHALLENGE

5



The economic activities of the Euralis cooperative group are strongly tied to that of the regions in which it operates. In these regions, the group strives to create added value for all its stakeholders, primarily its members and all its clients, especially farmers.



REGIONAL DEVELOPMENT

First point: the Euralis Group is a major employer in various regions in which it operates, both in France and abroad. The Lescar head office (Southwest France), sites, warehouses, silos and 75 Point Vert stores (France) thus bring together 5,291 employees, including 3,781 in France. If we include member farmers, this represents a community of around 11,000 people.

There are as many direct jobs as there are indirect and induced jobs (approximately 50,000 taking into account our entire value chain, including nearly 650 interns and permanent service providers employed at our French sites), which also contribute to the economic vitality of our regions.

In France, recruitment needs remain significant and regular (especially to meet seasonal targets, during collections and in the run-up to the festive season for Food Activities). The group thus has close relations with local employment structures (Pôle Emploi French employment centre, temp agencies, youth job centres, etc.) and cooperation with them is regular and productive.

In terms of economic power, payroll amounts to 130 million euros per year, with 261 million euros of purchases carried out with farmers and 530 million direct and indirect purchases conducted with suppliers (raw materials, transport, energy, etc.).

In addition, the Euralis Group contributes to the economic development of local key players with whom it interacts, namely, service providers, subcontractors, suppliers and partners, such as Euralis's partnership with Océol: Euralis delivered 194,000 tonnes of maize to the BSO plant in Lacq over the past financial year. The maize is then used to make bioethanol fuel, which represents a guaranteed opportunity for farmers. Another example is Sojalim, which offers organic soya producers contracts in selecting animal feed. Finally, the Table des Producteurs food aisles in our Point Vert stores list over 500 producers in Southwest France. Over the past financial year, turnover of these food aisles has increased by 20%, and overall store visits were up 7.5%. This strong performance stands as a testimony to consumer demand for local distribution channels and healthy, traceable, seasonal produce.

Euralis has chosen consulting and sectors within the framework of the Egalim Law. This is reflected in the development of consulting and services for farmers, with two main objectives: On the one hand, supporting farmers in the transition towards sustainable, multifaceted and profitable agriculture, which is more efficient and uses fewer input products; and on the other hand, prioritising long-term sectors. This new offer has developed significantly over the past financial year, with turnover up 170% (excluding vineyard consulting). In total, over 1,800 farmers have signed up to one of our proposed services.

This strategy requires being attuned to markets, anticipating consumer expectations to satisfy demand and safeguarding market opportunities for farmers; i.e. producing what we have previously sold: Consequently, we are ramping up the development of a transparent and stringent set of specifications and planning contracts with downstream industries, with the aim to contractualise 70% of crop production by 2025.

Furthermore, all Euralis board members manage regions closely in the field. Six regional commissions and five business lines are run by members of the Executive Council, the Board of Directors and by Area Managers. Euralis's membership, cooperative matters, institutional relations, products and services and achieving regional and business objectives are central to their missions.

Managing regions also involves the Section Assemblies and Activity General Assemblies, held at the start of each year, which represent another highlight for the cooperative and its members.

In addition, as a key player in its regions, Euralis helps young farmers take over farms by facilitating the intergenerational transmission and creating an activity through the signing of an installation charter.

All of these measures play a key role in agricultural maintenance and development in our regions.



Mayalen Peterson,
Deputy Director
Tarbes Arsenal, Pôle Emploi
Occitanie

"We have been actively working with Euralis Gastronomie over the past few years. Recruitment needs at the Maubourguet site remain very high, particularly during the festive season, and we are making every effort to help companies find suitable candidates. After taking stock of the situation, we proposed an action plan to the HR department, including a communication plan, organising meetings on our premises, with a detailed presentation of positions to be filled, organising a recruitment event on site and so on. Getting the facility's teams on board and presenting testimonials from employees who explain their daily activities has certainly helped to demystify the image of Euralis Gastronomie. For Pôle Emploi, these interactions with local economic players are strategic. Together, we contribute to the vitality of our regions. We are, for instance, in contact with the Adour Madiran Community of Communes and the Maubourguet commune with whom we have established a partnership. Aware of the difficulties of recruiting locally, we are working together to facilitate mobility and make our region more attractive."

In France, the Group (and its brands) sponsors various emblematic sports clubs in the regions where it operates (in the Pyrénées-Atlantiques department): Section Paloise, EBPLO (Élan Béarnais Pau Lacq Orthez), Billère Handball, Pau FC, Concours 5 Étoiles. The group also provides financial support to the OPPB (Orchestre de Pau Pays de Béarn), which regularly offers employees in the Pyrénées-Atlantiques concert tickets. Euralis chooses the clubs it sponsors according to the values they embody, which also drive the Group, namely a team spirit, enthusiasm, and commitment.

CIRCULAR ECONOMY

In France, in addition to the four Food Activity factory outlets which offer the Group's branded products at attractive prices, Euralis launched Table des Producteurs aisles in some of its Point Vert stores in 2012. This forward-thinking initiative paved the way for French consumer trends, which have seen growing demand for local, healthy, traceable and seasonal products. These fast-growing food aisles have secured opportunities for over 500 producers. From cheese to meat, fish, ice cream and, more recently, fruit and vegetables, we have a wide range of products and are consolidating the growth of our activities despite the COVID-19 crisis. This growth proves that consumers have changed their consumption patterns for good. In the 2020-2021 financial year, Table des Producteurs activities recorded a turnover of 10 million euros.

Historically rooted in Southwest France, our cooperative has always prioritised short circuits by researching and developing local market opportunities and sectors. Consequently, the majority of our agriculture (livestock and crops) and food products are produced and distributed locally in Southwest France* (our cooperative's home region). In total, 35% of the turnover of this production is generated by local clients.

One of the recent examples of our quest for local products is the creation of Terre Authentique (BU Montfort). This regional brand created by Southwest France for Southwest France has 7 foie gras and 10 duck meat references respectively, the majority of which are PGI-certified, and is now stocked in the region's Carrefour and Leclerc supermarkets.

Likewise, our cooperative prioritises increasingly local supplies (French or regional produce). Thus, in our Food Activities, all pork, cream, dairy and egg products at our Yffiniac site (Brittany) come from Southwest France. Lastly, the Group's production sites in the agrifood sector (Delicatessen and Duck Activities) remain committed to fighting against food waste. To do so, they limit the destruction of non-compliant products and



Jean-Louis Figarol,
Cattle breeder

I am a suckler cattle breeder in Saint-André, Haute-Garonne. I work alongside my wife, Claire, and we currently have a herd of 65 Blonde d'Aquitaine suckler cows. We produce weanlings and pink veal with the help of a few dairy cows. For us, direct sales represent 75% of our cattle turnover. We have been operating in short distribution channels since 2005, starting with private individuals and in 2013, our products joined the Table des Producteurs local food aisles in the Point Vert store network. For us, this sales channel represents an opportunity. It meets current societal challenges and consumption trends by offering exclusively local and traceable products. Consumers flock there... as do we!"



optimise product distribution and the purchase of raw ingredients. They also organise large-scale food donation schemes in an attempt to manage excess waste and unsold products. The sites are forging partnerships with food aid charities in departments where they operate (la Banque Alimentaire, les Restos du Coeur and Secours Populaire). In the past financial year, 95 tonnes of food was donated to charity, primarily fresh delicatessen products. Specific initiatives were also taken during the COVID-19 pandemic: for example, Stalaven and Atelier Traiteur joined forces in a spirit of solidarity led by the Fondation Rennes 1 association and regularly donate prepared dishes. In total, over 2,400 students impoverished by the health crisis received these free



KEY INDICATORS 2020-2021

11.8
FREQUENCY RATE
OF ACCIDENTS
WITH SICK LEAVE

B22 objective: 11.2



A SOCIALLY RESPONSIBLE COMPANY

At Euralis, safety is more than just a priority. We are committed to guaranteeing a safe, healthy workplace for all. We firmly believe that the diversity of our employees and farmers is an asset that stimulates innovation and strengthens the dynamic spirit of our regions. We are also committed to ensuring the development of the teams' skills and preserving high-quality social dialogue.

GUARANTEEING THE HEALTH AND SAFETY OF ALL THE COOPERATIVE'S INTERNAL AND EXTERNAL KEY PLAYERS

CHALLENGE 6



Whether they are employees, farmers, members, clients, service providers or subcontractors, Euralis must ensure the health and safety of all the people it interacts with. Thus, each of our activities has an ambitious, preventative policy specific to its scope to guarantee a safe and healthy working environment. Health & Safety events are being rolled out in the field to develop a safety culture in the cooperative based on a continuous improvement plan and hands-on strategy.



CONTINUING BUSINESS SAFELY

As the COVID-19 pandemic continues, all of the cooperative's employees have remained mobilised throughout the financial year to ensure business continuity and guarantee the safety of our agricultural, food and commercial activities, as well as those of our clients, farmers and service providers at our sites. In compliance with government guidelines and according to each site and activity, our activities have been able to adapt to the situation by putting in place the necessary preventative measures to protect employees:

- **Continuing remote working** wherever possible and applying strict barrier and social distancing measures;
- **Regular communication and awareness** about COVID-19 risks;
- **Limiting travel** and in-person meetings;
- **Offering a psychological helpline** for employees.

ACCOUNTABILITY AND STRUCTURING OUR APPROACH

Each of Euralis's Activities has drawn up a global safety policy that clearly sets out organisational requirements and responsibilities relating to health & safety. We aim to ensure that each employee, whatever their position in the company, is responsible for their own and their colleagues' safety.

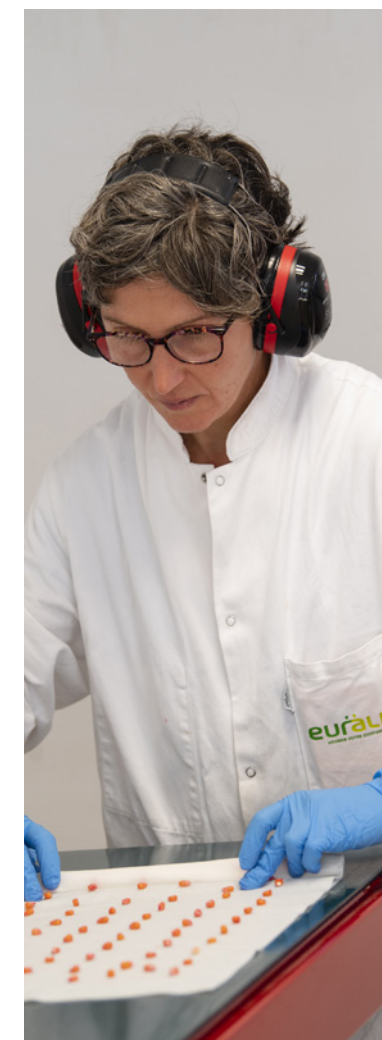
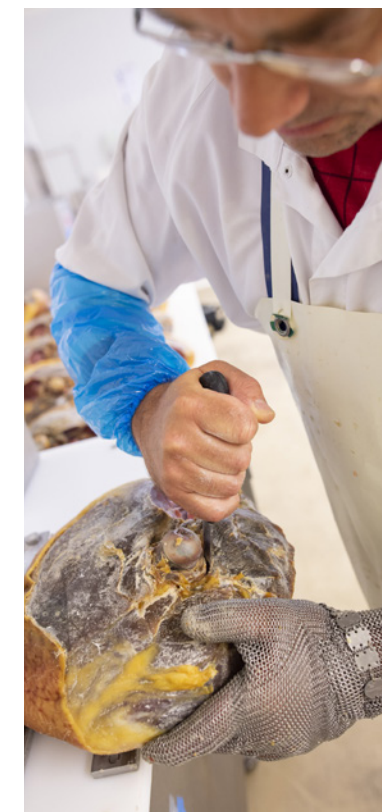
Continuous improvement plans ranging up to ISO 45001 certification at several of our sites (four of which have obtained certification this year) have been put in place to implement our strategy at all of our industrial sites. Consequently, Lidea has continued the roll-out of its "Safety First" approach at all of its sites in France and abroad to provide a solid, common basis of prevention measures for the teams, based on the 10 Golden Rules of Safety.

As a further testimony to our priority commitments, nearly 270 employees working in different activities at the Stalaven Teyssier Boutot entity (industrial sites, delivery drivers and sales teams) spent a full day in health & safety workshops. The aim was to raise awareness and bring all the teams together to help them become more involved and take an active role in workplace health and safety.

RAISING AWARENESS AND TRAINING EMPLOYEES

Training and skills development are essential levers to ensure that we manage risks on a daily basis. In 2020, 1,817 trainees undertook 14,474 hours of training to consolidate their operational expertise in terms of safety and to create a shared culture and vision of this crucial challenge.

Consequently, many hours of training were provided at the Agricultural Division via the Cach'ou programme to raise awareness and enable all our employees to take a proactive role and evaluate workplace risks. As for Lidea, the 10 Golden Rules programme was provided to all employees in France and abroad through manager training and a specific e-learning module, accessible to all. At the same time, the vast majority of managers at the industrial sites of the Maison Montfort Business Unit have undertaken Safety Management training to strengthen their role and actions with their teams. Lastly, 150 employees at our Maubourguet site had the opportunity to follow a training module that





Jean-Michel Debat,
Calibration
and packaging supervisor at the
Sainte-Christie factory and member
of the SEC/Lidea union representative



"The Safety First prevention policy has helped each and every one of us to acknowledge the importance of safety, both for ourselves and our colleagues.

The 10 Golden Rules, supported by the distance training module, offer a simple, effective way to adopt a new shared strategy adapted to all our activities. Nowadays, employees apply the rules not because they have to, but because they have understood the benefits. And the first results are in: over the past year, at Lidea, the accident frequency rate has declined by 60%. In France, this rate has decreased by three.

With 4 Operations sites ISO 45 001-certified, we hope to continue in this direction by continuing the implementation of this standard at other sites within this perimeter."

All of these actions are recognised by stakeholders and have helped to improve the Group's safety results over the past financial year both in France and abroad, with a significant decline in the accident frequency rate and a serious accident rate of 1.1.

raises awareness of safety challenges and the need to increase commitments in this area.

Since a safe working environment for employees is essential when onboarding, the group systematically gives risk awareness training to new recruits and seasonal workers via a handbook/welcome video and through in-person sessions. By presenting our activities, the associated risks, as well as the rules to follow to avoid workplace accidents, we also facilitate employee integration.

TEAM-BUILDING AND IMPROVING WORKING CONDITIONS

To encourage good practices and develop safer employee behaviour, Safety Behaviour Visits have been rolled out in the field for all our activities. This strategy consists of observing and discussing between colleagues, with, as a guiding principle, an approach that aims to firstly take into account potential risks, and then commit to limiting dangerous practices. In total, there were over 1,700 visits throughout the cooperative during the 2020-2021 financial year.



What our agricultural, food and sales activities have in common is the fact that the teams are all confronted with physical activities, particularly heavy lifting. Alongside our actions to improve workplace layouts, equipment and create ergonomic workstations, we are implementing numerous initiatives to facilitate the daily life of our employees. In the Food Activity Entities, continuing warm-up and stretching exercises when starting the day helps to limit risks associated with heavy lifting and repetitive movements, which are major risk factors in these jobs. At the same time, the vast majority of employees at our Point Vert stores have undergone training over the past year and have since improved their working postures and movements when loading and unloading deliveries.

SUPPORTING EMPLOYEES THROUGHOUT THESE TRANSFORMATIONS AND PROMOTING SOCIAL DIALOGUE

CHALLENGES **7** and **8**



Euralis is experiencing profound transformations in its organisation model. The Human Resources department and managers of the Euralis group are helping employees to apprehend these changes as best as possible: they encourage listening, education and in-house communication and offer training programmes to ensure individual skill-building. The group also strives to promote high-quality social dialogue.



ORGANISATIONS WHICH ARE CONSTANTLY EVOLVING

The Euralis organisations have continued their structuring activities over the past financial year, particularly via two key events.

→ THE CONSTRUCTION OF LIDEA, A SEED COMPANY WITH AN INTERNATIONAL SCOPE

On 1 September 2020, Euralis Semences and the Caussade Semences Group merged to form Lidea. During the financial year, Lidea structured its activities, particularly through the implementation of an Executive Committee and a unique managerial organisation, whilst maintaining separate legal entities. The Human Resources teams and elected officials have worked on social harmonisation, which will result in the regrouping of all Euralis Semences, Caussade Semences and Épi de Gascogne employees under a single status within the same company, Lidea France, at the start of the next financial year. Work contracts are thus governed by a single set of rules: harmonising rules and ways of calculating working hours, employee benefits, the extension of incentive agreements, etc. Social dialogue has also been reorganised within a new entity.



**KEY INDICATORS
2020-2021**

59%

**OF MANAGERIAL
POSITIONS ARE FILLED
INTERNALLY**

2019-2020: 59%

B22 objective: 60%

7.1%

**OF TRAINING
PROGRAMMES RESULT IN A
DIPLOMA OR CERTIFICATE**

B22 objective: 10%





→ CHOICE OF CONSULTING, THE TRANSFORMATION OF THE AGRICULTURAL DIVISION'S ACTIVITIES

In response to our decision to choose consulting, we separated our plant protection activities, which led to the creation, on 1 January and 1 March 2021 respectively, of two companies bringing together nearly 200 employees: EVV and Distrialis. From a social perspective and during the initial phase, employees from both companies retained the benefits offered by the Group (maintaining social protection guarantees, supplementary retirement benefits and existing remuneration packages).

→ CONTINUING THE TRANSFORMATION OF OUR DELICATESSEN ACTIVITIES

Since September 2019, STB, via its two Business Units, Stalaven and Atelier Traiteur, has undertaken a major profitable growth plan, and has rolled out a long-term strategy dedicated to this purpose. While the health crisis has shaken up consumer and client behaviour, the transformation has continued this year, with emphasis on the successful implementation of our cycles. New agreements on working hours, signed with workers' unions have helped to support this growth, while progress has been made in terms of safety, customer service, productivity and flexibility. This transformation offers employees numerous in-house growth prospects and creates significant recruitment needs.



→ DUCK ACTIVITIES HAVE BEEN SIGNIFICANTLY IMPACTED BY FURLOUGH SCHEMES

In the 2020-2021 financial year, Euralis Gastronomie's foie gras duck sector was heavily affected by the health crisis and the bird flu sector (a four-month decontamination process in Southwest France, restaurant closures lasting more than seven months, shutdown of exports towards China, etc.).

This led to the implementation of furlough schemes at the Maison Montfort BU (with 200 employees affected) and the Rougié BU (total closure of the Sarlat site for four and a half months). Despite this, the impact of the health crisis was largely contained thanks to major internal mobility programmes and training, as well as the agility and complementarity of two production areas (Maubourguet and Les Herbiers). The Rougié BU's field sales teams were also furloughed for many months, as a corollary to mandatory restaurant closures.

These constraints allowed the Rougié BU to speed up the process of simplifying its organisations, along with promoting and/or mobilising its employees, both in France and abroad.

→ THE TRANSFORMATION OF THE EURALIS HOLDING TO SUPPORT CHANGES IN ACTIVITIES AS EFFICIENTLY AS POSSIBLE

Euralis Holding began its transformation at the start of the 2020-2021 financial year by redefining its strategy and establishing a Management Committee to ensure its implementation. In particular, Euralis Holding has played a decisive role in the major transformations of Lidea and the Agricultural Division over the financial year. Projects related to these transformations have also been integrated into incentive agreements. This has helped to mobilise all employees around common objectives and give meaning to their missions.



REMOTE WORKING: A NEW WORK ORGANISATION

The COVID-19 crisis has shaken up our perception of the world of work and significantly challenged our opinions on this matter. In April 2020, we launched the Gaïa project, focusing on work organisation, which also examines the implementation of remote working, available to the majority of employees, as well as the development of a holistic vision of work (work engagement, sense of belonging, modernisation of workplace organisation). The Gaïa project is based on three CSR pillars: economic, social and environmental.

Following a survey conducted with "online" employees (with a response rate > 40%, i.e. 800 responses) and workshop cycles involving around a hundred or so employees, a remote working charter will be rolled out in January 2022, opening up remote working to all eligible positions, whatever their status, and allowing up to 50% of activities to be completed remotely. We firmly believe that the main workplace should remain the office because of its social role.



Thierry Souchon,
Director of Human Resources

"The 2020-2021 financial year was marked by an ongoing health crisis, which lasted longer than we had envisaged, with the return of lockdowns. Throughout this period, our aim has always been to protect employee health by prioritising remote working. We have also strived to maintain social ties, with one day minimum on-site, and later, two days, when the health situation improved. We now have a lot of experience in remote working and a clear vision of the benefits it offers, both to employees and to our organisation. This crisis has naturally led us to imagine a new work organisation for Euralis. We have made decisions collaboratively, while always listening to employees, managers and staff representatives. This perspective has allowed us to draw up a generalised remote working charter, based on mutual trust and simple rules, which will be implemented on 1 January 2022."



*in charge of one or more employees

EMPLOYEES AND MANAGERS PLAY A KEY ROLE IN THE GROUP'S TRANSFORMATION

In this context, supporting people to make them key players in these transformations is a decisive factor for the success of the Group and its activities.

→ THE LEADERSHIP MODEL AS A MEANS TO REALISE OUR AMBITIONS

In September 2020, all of the Management Committees met to define the behaviour and key skills expected by the Group's managers and leaders to improve economic performance, develop a shared culture, and support the leaders of tomorrow. The Leadership Model is based on five key pillars:

- Giving meaning;
- Implementing strategic thinking;
- Developing the teams;
- Being client-oriented;
- Having a results-oriented approach.

The levers prioritised by each perimeter have been a guiding principle throughout the year.

→ MANAGING TALENT AND IMPLEMENTING THE TALENT REVIEW CYCLE

The management cycle has been reviewed in order to reconcile HR ambitions and the in-the-field reality. Consequently, new events have been organised:

- The Executive Committee review, led by the Board of Directors;
- The employee review, led by each HR Manager in their respective entities;
- The Careers/Group succession Committee, led by all Human Resources and General Directors in their respective entities.

This year, over 900 employees in France and abroad benefited from an employee review, including 100% of Executive Committee members and subordinates.

→ THE AGRICULTURAL DIVISION'S ANTICIPATION PROJECT

The Agricultural Division has committed to an Anticipation strategy (GPEC/GEPPMM), which analyses the main development trends in its activities. These trends are then communicated to the teams during appraisal interviews in the same way as action plans for each professional activity. Operational resources (academic and professional) are then mobilised to roll out these actions.

→ PROMOTING INTERNAL MOBILITY

Euralis's human resources and social policy relies on training and internal mobility to promote skills development and expertise in the long term. This year,

Euralis modernised the transmission of internal vacancies by implementing an internal mobility portal, which allows all "online" employees to apply for jobs in just a few clicks. For "offline" employees, internal vacancies are advertised on bulletin boards. Throughout the financial year, the mobility rate has been 37%, marking a slight decline compared to the previous year (39%).

Another challenge of the human resources and social policy is having the right resources at the right time. 59% of managerial positions* are filled internally. To increase its attractiveness and visibility, the Group relies on high-performance, efficient tools, as evidenced by the redesign of its website.

→ DEVELOPING SKILLS

As a Group under transformation, Euralis firmly believes that professional training is a key lever to support these changes, by continuing its actions in this field, through continuous training, and adapting its training offer to the needs of the sector by combining different training methods.

Despite the restrictions in place, the entities encouraged employees to develop their skills and expertise as soon as it was deemed safe to do so, with 3,119 of them trained throughout 2020, including 222 certified training programmes.

For example, while the Agricultural Division launched its transformation plan with an emphasis on consulting, an unprecedented training programme was rolled out to support the division's technical and sales teams in developing consulting services and sectors that benefit farmers. The primary focus was on activities directly related to farmers. In 2020, agronomic coaching and opportunities with technicians and managers represented over 4,000 training hours. To anticipate changes to activities and skills, training in the division's activities has been rolled out and will continue this year.

The state's support measures, such as the National Employment Fund (NEF) have been used to help nearly 170 employees access training. Thus, at the Rougié BU, the training implemented (Managing Post-Covid client relations, new culinary trends, sales approaches by Chefs and Users post-Covid, and using Instagram to communicate with the community of Chefs) has helped us to maintain ties with the teams and prepare for the revival of activities.

As part of the rollout of our Leadership Model, a range of actions are being undertaken within each entity, our belief being that the support systems should facilitate on-boarding and appropriation by all our employees, so that each employee plays a key role in their own progress, in the context of our continuous improvement plan to support our transformations. Over 1,000 hours of support have been devoted to this initial phase.

→ A RESPONSIBLE REMUNERATION POLICY

Our global remuneration policy aims to pay a fair wage to farmers, enhance performance (particularly in the context of variable and profit-sharing remuneration packages) and make our managers responsible, give



Gérard Locardel,
Euralis farm advisor

"Thanks to the choice of consulting and sectors operated by Euralis, we have experienced a real revolution. There is no denying it that up until now, when a problem arose, we often resorted to plant protection solutions. From now on, farmers need different levers and alternative solutions to chemical products. We need to be ready to support them through these changes in crop practices. To implement this support effectively, and at the wider level, change stance, I have been trained, in the same way as all of the cooperative's farm advisors. This is both useful and highly rewarding. Training programmes give a sense of meaning to our activities. They involve two approaches: on the one hand, the economic aspect, and on the other hand, the agronomic aspect. Each time, we come back to the fundamental role of farm advisors. The aim is to provide a relevant farm analysis to support farmers."



KEY INDICATORS 2020-2021

27

ARRANGEMENTS OR
AGREEMENTS BEYOND
COLLECTIVE BARGAINING
AND REGULATIONS

2019-2020: 11

B22 objective: 27

308

MEETINGS WITH
IRTS

2019-2020: 211

B22 objective: 90

their employees a sense of meaning, and help them develop their skills. Our employee benefits form a solid, comprehensive, harmonious and safe basis to support employees on a daily basis now and in the future.

At Euralis, profit-sharing helps drive collective performance. Negotiated according to each activity, it consists of financial, safety and operational criteria that can be applied closely in the field. During the previous financial year, Lidea rolled out similar profit-sharing initiatives, known as "Country Performance Bonuses" in most countries where the entity operates to engage employees in the company's performance. Despite the context, and thanks to everyone's hard work, the results of our activities made it possible to increase profit-sharing in most areas.

→ A RICH SOCIAL DIALOGUE

The profound context of the Group's activities has required us to reposition our social dialogue closer to each of our activities. Thus, on average, nearly fifty meetings were held for each activity in 2020-2021 to negotiate, discuss, inform and consult with employees.

Social dialogue also continues at the Group level, with discussions on remote working, monitoring the Group's agreements, and organising two Group committees, one of which was attended by Euralis President, Christophe Congues.



PROMOTING OUR VALUES AND ETHICS WITHIN OUR SPHERE OF INFLUENCE

CHALLENGE 9



As a common foundation for our values and ethical principles, our ethics charter, formalised in 2018, outlines our commitments in this area on a global scale. We believe that nothing can contravene these principles and that we are all ethical stakeholders.

The group expects all parties to comply with all laws and regulations relating to their business activities, no matter where they work.

At the same time, Euralis encourages its partners to develop their own voluntary processes in various domains.



Euralis is committed to doing business fairly and loyally with all its employees and partners, regardless of their size or status, both in France and abroad. Despite the past two years being marked by the COVID-19 health crisis and its unprecedented economic and social consequences, our cooperative is committed to continuing its actions and putting its ethical values into practice.

A YEAR OF STRUCTURING OUR APPROACH AND SELF-ASSESSMENTS

At Euralis, the ethical charter is managed by two central governing bodies:

- **THE ETHICS COMMITTEE**, made up of five board members appointed by the President of Euralis Coop and approved by the Board of Directors. It should be noted that two new board members have joined the committee since 12 February 2021.



KEY INDICATORS 2020-2021

71/100
TO 89/100

GENDER
EQUALITY INDEX

2019-2020:
from 82/100 to 91/100

B22 objective:
80/100 minimum





- **THE ETHICS TEAM**, made up of employees appointed by the General Directors with regard to their skills and their authority in their field (Human Resources, Legal, Financial and IT departments). They have direct and regular access to the General Directors and the Ethics Committee.

In addition, other specific bodies have been set up to deal with specific issues. For example, the community of Sexual Harassment referral persons created in 2018 has met every quarter since 2021; the multidisciplinary work group (Finance, HR, Legal, Risk Management), who ensure compliance with the Sapin II law, now rely on our network of internal auditors to roll out good practices and ensure the implementation of the main corrective actions.

For several years, our General Directors have made business integrity a key aspect of our strategy. Consequently, within the framework of Law no. 2016-1691 of 9 December 2016 relating to the fight against corruption and the modernisation of economic life (known as the "Sapin II Law"), Euralis is implementing a risk prevention policy in line with the expectations of the AFA (French Anti-Corruption Agency). In 2021, the Risk Management Department carried out a progress review of actions undertaken to maintain the dynamic of this continuous improvement plan. Initial efforts to update the corruption risk map are underway. This will raise awareness and support potentially affected stakeholders.



Protecting the personal data of our clients and prospects, members, partners and employees of the group is another major responsibility for Euralis. Thus, since 2018, the Group has set up a governance structure dedicated to the protection of personal data, which aims to build and lead the programme's overall compliance framework with regard to GDPR (General Data Protection Regulations). A Group Data Protection Officer (DPO), 80 Representatives and five DPOs across France and in our main sectors ensure the implementation of guidelines and periodic reports to monitor progress. Following the implementation of a common foundation for policies, procedures, reference frameworks and information models, the GDPR strategy launched a call for tender in 2021 to acquire software bringing together all of our processing

registers, databases and compliance measures. In terms of preventing data leaks and cyberattacks, we focused this year on raising awareness of phishing emails among 5,200 employees via e-learning modules and role-plays via 40,000 phishing emails.

COMMUNICATION AND TRANSMISSION OF OUR ETHICS CHARTER AND ALERT SYSTEM

In order to address the lack of knowledge of the charter and the alert system of some of our employees, two years of substantive work was launched in 2021 at the Group level. Presenting these elements at all of the group's Management Committees and social and economic committees helps us to initially review their content, as well as ethical stakeholders, their missions and responsibilities and outline their terms of issue and methods of processing alerts.

Alongside this strategy, notices have been displayed for the attention of all employees. These include:

- **Posts on our social media pages: articles, testimonies, etc.**
- **Specific posters for bulletin boards.**
- **Offering leaflets summing up the key elements of this ethics charter.**
- **The complete renovation of the dedicated ETHICS page, which can be accessed via the company's intranet homepage.**

PILOTING OUR ETHICS STRATEGY: MANAGING ETHICS ALERTS AND CONDUCTING INTERNAL INVESTIGATIONS

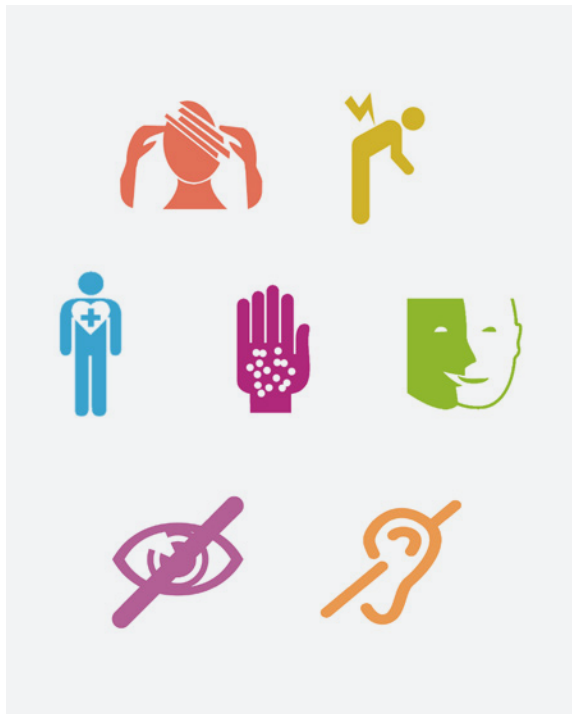
Since 2018, the Euralis Cooperative Group has provided an external and professional alert system managed by the Group's ethics team to employees (and anyone else working at the company). Its purpose is to allow the expression of any concern regarding facts or behaviour that violate laws/regulations which go against the Group's ethics charter and/or seriously undermine human rights and fundamental freedoms, the health and safety of individuals as well as the environment, when these are the result of the activities of the Euralis Group or subcontractors or suppliers with whom the Group has an established commercial relationship.

In total, seven alerts were raised to the ethics team during the financial year, including one abroad. All were subject to thorough investigations, in compliance with the principles of integrity, objectivity, impartiality and confidentiality.



Alexandra Lesne,
Head of Organisations
and Euralis Careers

"Transmitted for the first time in 2018, Euralis's Ethics Charter formalises the Group's commitments, which are central to our values and ethical principles. Over the past two years, the cooperative has undergone restructuring, which has led to the creation of the Food Division's Business Units and the merger of Euralis Semences and the Caussade Semences Group to form Lidea. The Group has also had to contend with the COVID-19 crisis and internal communication topics have subsequently been revised. In addition, we have considered it necessary to roll out a new communication plan dedicated to this charter and related initiatives. This year, members of the Ethics team have created presentations on behalf of the Social and Economics Committee and Executive Committee, and will continue these actions in the next financial year in a bid to cover all perimeters. A broader internal communication plan will be rolled out in a second phase for all employees, both online (via Workplace) and offline (via the display and distribution of leaflets). We attach great importance to the transmission of information."



EURALIS, A RESPONSIBLE COOPERATIVE COMMITTED TO FIGHTING AGAINST ALL FORMS OF DISCRIMINATION

→ DIVERSITY/GENDER EQUALITY

The group is made up of 42% women – a slightly lower percentage compared to the previous financial years. The group's gender equality index has slightly declined this year, particularly at Euralis Holding and the Agricultural Division, in part because there were no salary raises in light of the difficult economic context. Out of all perimeters, the number of women in management positions and the top ten pay scales remains insufficient compared to our objectives and special attention will be given to this over the next few years.

The internal mobility policy, remuneration policy (particularly in the context of remuneration reviews) and talent management policy have all been adapted to ensure that gender equality becomes a reality. The Ethics Committee and the Appointments and Remuneration Committee are particularly attentive to this, since they have a key role to play in changing mentalities.

→ DIVERSITY AND DISABLED STAFF

As a fair and responsible company, Euralis fights against all forms of discrimination every day, whether during recruitment or throughout its employees' careers. For several years, our Group has strived to integrate employees with disabilities by offering workplace arrangements to facilitate their daily activities. Thanks to new rules for calculating AGEFIPH contributions (for the employment of people with disabilities) and contracts with ESATs (associations employing people with disabilities) totalling €27K, our Group saw its contribution decrease by 54% in 2019.

→ RESPECT FOR HUMAN DIGNITY

Euralis advocates respect for human dignity. As such, sexual harassment and sexism of whatever nature are not tolerated at our organisation and are subject to a zero tolerance policy.



CHALLENGES TO MONITOR

As mentioned in the introduction, although these challenges have been identified, and the Euralis group has taken actions on these challenges, they are not included in this Non-Financial Performance Report.

These challenges are therefore simply presented below and may be reported in further detail in future reports.

GEOPOLITICS

CHALLENGE 10



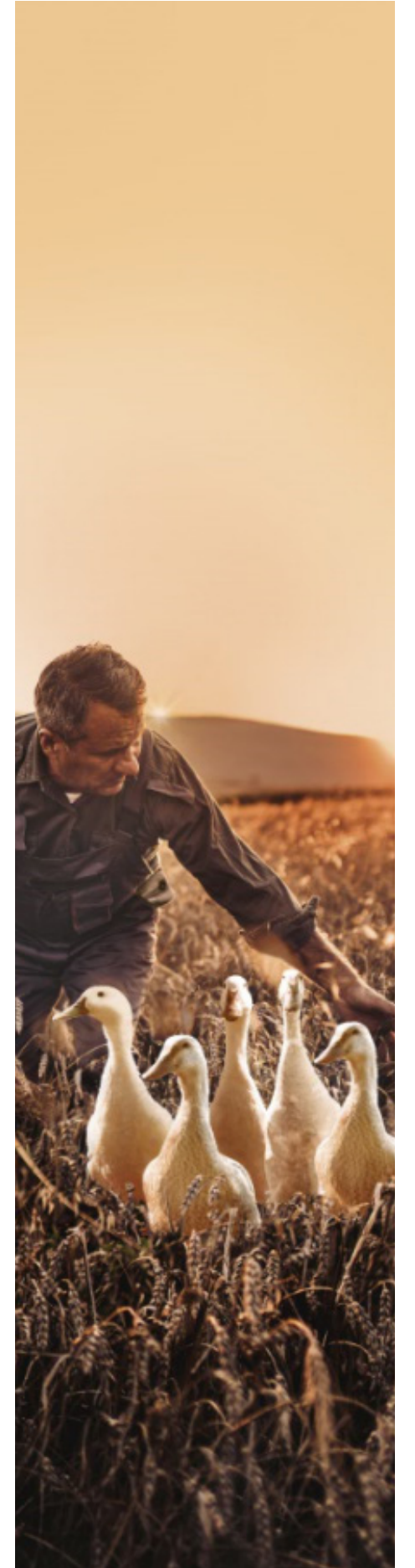
The Cooperative's international scope has led it to be aware of political shifts in the countries in which it operates in addition to countries representing significant markets for Euralis. These geopolitical aspects naturally affect international trade conditions regarding the products of the Cooperative and its members.

BRAND IMAGE AND REPUTATION

CHALLENGE 11



The Euralis group pays close attention to how it is perceived by its clients and prospects. It is attentive to their expectations, for example, in its innovation policy (launching products that meet consumer demand). Additionally, it ensures strict compliance with GDPR policies, especially when it comes to digital marketing, using content that is as targeted as possible for users.

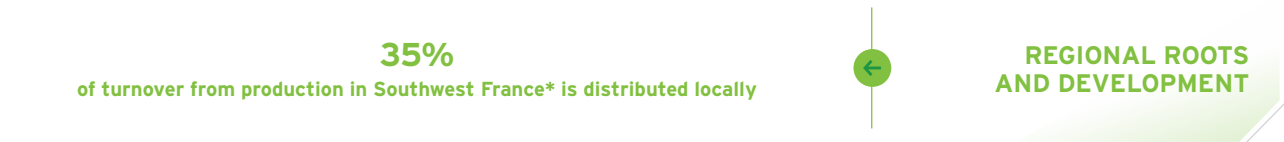
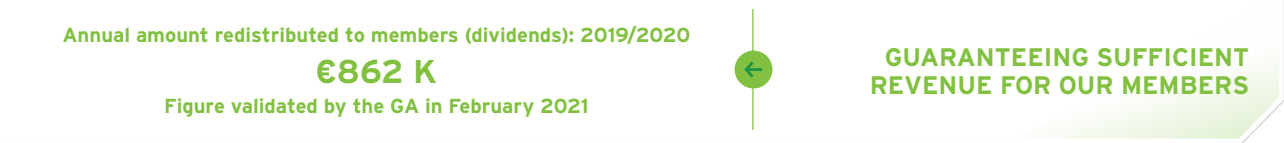
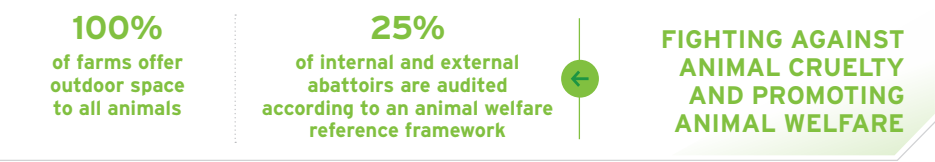
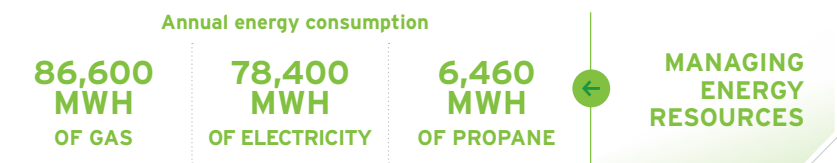
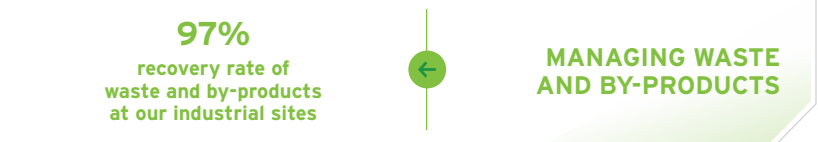
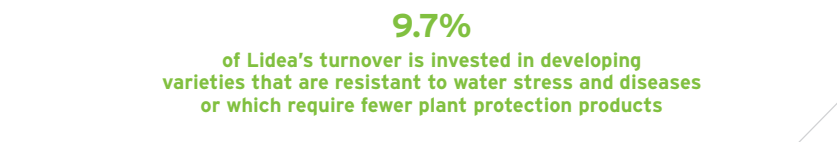
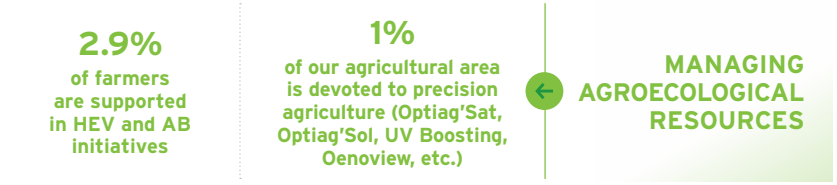


OUR CHALLENGES AND PERFORMANCE IN 2020-2021

Euralis is committed to sustainable and multifaceted agriculture in its regions and is dedicated to promoting healthy, safe, high-quality and affordable food for all which meets consumer expectations. To ensure the success of these missions, the Group interacts with its community which brings together board members, farmers, members, clients, employees, partners and consumers. It implements a number of measures and checks their relevance and effectiveness based on key performance indicators. All of these measures meet the CSR challenges that Euralis has decided to tackle.



*Official Quality and Origin certification



PROMOTING SOCIAL DIALOGUE

27
arrangements or agreements beyond collective bargaining and regulations

308
meetings with IRTs

SUPPORTING OUR EMPLOYEES

59%
of managerial positions are filled internally

7.1%
of training programmes result in a diploma or certificate

GUARANTEEING HEALTH AND SAFETY

Frequency rate of workplace accidents
11.8

PROMOTING OUR ETHICAL PRINCIPLES

Gender Equality Index
Ranging from
71/100 TO 89/100
depending on the activity

Legend **NOURISHING AGRICULTURE** **SUSTAINABLE AGRICULTURE** **SOCIALLY RESPONSIBLE AGRICULTURE**

CONCLUSION AND PROSPECTS

In the context of adverse conditions, Euralis remains loyal to its CSR commitments which feed into all its activities. The Group has maintained solid growth and reaffirmed its strategy which is based on nourishing, sustainable agriculture. Euralis must now overcome the challenge of transforming its agricultural model and meeting the challenges of climate change and biodiversity. To do so, the Group is innovating in its regions, both in France and abroad. By choosing consulting, it supports farmers in the agro-ecological transition via consulting and services and the creation of sectors. Producing renewable energy represents a resilience opportunity for farmers. Euralis is a socially responsible company. It therefore pays particular attention to all its employees, ensuring their physical integrity and the development of skills.

*Departments 64, 65 40, 31, 32, 33, 09, 47, 81, 82, 11, 24, 66 and 17

METHODOLOGY

INTRODUCTION

For several years now, Euralis has committed to a CSR (Corporate Social Responsibility) policy to consolidate its social, societal, environmental and economic values, which are the pillars of sustainable development. The cooperative has voluntarily published an annual CSR report for several years now, in a bid to formalise such measures. It is only since legislative changes were introduced regarding the publication of non-financial information (Order no. 2017-1180 of 19 July 2017 and Decree no. 2017-1265 of 9 August 2017) that the group has been required to produce a Non-Financial Performance Report (NFPR).

Under the provisions of Article L 225-102-1 of the French Commercial Code, the Euralis cooperative group summarises its non-financial performance in its 2020-2021 Management report whereby the accuracy of information is certified by an independent third-party organisation, the Y Nexia Group.

This note aims to explain the reporting methodology applied by Euralis within the context of its NFPR. It specifies the process for collecting, validating and consolidating information, the responsibilities at various steps in the process and useful definitions for understanding the data requested.



REPORTING PERIOD

Unless otherwise stated, the period of this non-financial performance report is the last completed financial year, i.e. from 1 September 2020 until 31 August 2021. Any exceptions are explicitly stated in this report.

SCOPE

The NFPR takes into account all French and international companies which are owned, either directly or indirectly, fully or partially by Euralis Coop wherever Euralis has joint control over employees and manages human resources. This target scope alone represents all of the cooperative's consolidated employees. French and foreign companies whose staff are employed and managed by a partner institution are not included in this report, i.e.:

- AGRIBIO UNION
- AGRIBIO SAS
- AGRIHUB
- AXSO
- BAYONNE MANUTENTION
- FERMIERS DU GERS
- FIPSO INDUSTRIE
- INNOLEA
- MAISICA DE BAYONNE
- OCEOL
- OI DISTRIBUTION SUD OUEST
- SANDERS EURALIS
- SANDERS GARAZI
- SERETRAM
- SOJALIM
- SOLEAL
- VOLAILLES DE GASCOGNE
- SOLTIS ESPANA
- SOLTIS TOHUMCULUK SA

We aim to roll out our CSR processes and best practices for all challenges internationally to all our subsidiaries. That's why this year, we have extended the scope to our international activities. The first consequences of this extension are Group cover (France and abroad) for two of our Key Performance Indicators, i.e. the Accident Frequency Rate (see page 59) and the percentage of Lidea's turnover invested in researching species that are resistant to water stress and diseases or which require fewer input products (see page 26).

Due to the transformation of our cooperative, particularly the merger with Caussade, it is difficult to compare certain performance indicators from last year with this year (lack of references to N-1).

Lastly, all mandatory issues requested in Decree no. 2017-1265 of 9 August 2017 are detailed and discussed in our Non-Financial Performance Report.

COVERAGE RATIO

The overall coverage ratio of our NFPR stands at 86.4% (calculated based on employees in the non-financial perimeter) and is broken down into the 3 CSR pillars as follows: Social: 81.4%, Environmental: 88.4% and Societal: 89.8%

It should be noted that the coverage ratio of each key performance indicator is determined according to its specific perimeter (only taking into account the activities concerned by the key performance indicator in question).



REPORTING FRAMEWORK AND METHOD

The Non-Financial Performance Report was created by capitalising on the group's risk prevention strategy. Consequently, the social, societal and environmental risks already identified elsewhere when tracking the group's risks were completed following our research on stakeholders' expectations. Additional risks and opportunities were therefore highlighted.

To do so, a multidisciplinary workgroup made up of key representatives of each Activity, representatives of transversal activities (CSR, Human Resources, Purchasing, Communications departments, etc.) and our CSR contacts from the board of directors, analysed all of the group's risks and the expectations of our stakeholders to identify which corporate challenges matter the most to each party.

Risk analyses performed each year by the group's activities serve as a basis for reflection. The analyses were combined and completed with input from our research on tracking stakeholders' expectations.

Following this, our materiality matrix was validated this year and remains a foundation for the commitments outlined in our 2021 CSR policy.

Our analyses revealed a number of major challenges which have been prioritised within our materiality matrix, with issues that matter to Euralis on the horizontal axis and issues that matter to stakeholders on the vertical axis.

COLLECTING AND MONITORING DATA

To organise our data collection and pilot our non-financial performance, Euralis now relies on a single reporting tool (web platform), which includes consistency checks during inputting and input aids (definitions). The latter helps organise data collection (deadlines, responsibility, etc.), monitor the progress of data integration throughout the process, then consolidate and validate the data with supporting documentation. The group's activities (Agricultural Division and Lidea), as well as the four entities within its Food Activities and the various departments concerned are responsible for the data they report. Organising non-financial reporting relies on:

- The group's CSR department, which coordinates the collection of non-financial data and ensures the consistency of societal and environmental data
- The group's human resources department, which ensures the consistency of social data
- A network of CSR contacts (activities, entities, departments concerned) who each collect, consolidate and validate data and supporting documents within their perimeter.



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GROUPE COOPÉRATIF EURALIS

Rapport de l'organisme tiers indépendant (OTI) relatif à la vérification des informations sociales, environnementales et sociétales figurant dans le rapport de gestion

Exercice clos le 31 août 2021

Aux administrateurs,

En notre qualité d'organisme tiers indépendant, accrédité par le COFRAC sous le numéro 3-1103 (dont la portée est disponible sur le site www.cofrac.fr), nous vous présentons notre rapport sur la déclaration de performance extra-financière relative à l'exercice clos le 31/08/2021 (ci-après la « Déclaration »), présentée dans le rapport de gestion en application des dispositions légales et réglementaires des articles L. 225-102-1, R. 225-105 et R. 225-105-1 du code de commerce.

Responsabilité de l'entité

Il appartient au Conseil d'administration d'établir une Déclaration conforme aux dispositions légales et réglementaires, incluant une présentation du modèle d'affaires, une description des principaux risques extra-financiers, une présentation des politiques appliquées au regard de ces risques ainsi que les résultats de ces politiques, incluant des indicateurs clés de performance.
La Déclaration a été établie en appliquant les procédures de l'entité, (ci-après le « Référentiel ») dont les éléments significatifs sont présentés dans la Déclaration. La DPEF sera disponible sur le site internet de la Coopérative.

Indépendance et contrôle qualité

Notre indépendance est définie par les textes réglementaires, le code de déontologie de la profession inséré dans le décret du 30 mars 2012 relatif à l'exercice de l'activité d'expertise comptable et prend en compte les dispositions prévues à l'article L. 822-11-3 du code de commerce. Par ailleurs, nous avons mis en place un système de contrôle qualité qui comprend des politiques et des procédures documentées visant à assurer le respect des règles déontologiques, des normes professionnelles et des textes légaux et réglementaires applicables.

GROUPE Y AUDIT
Société d'Expertise Comptable et de Commissariat aux Comptes
Inscrite au tableau de l'Ordre de la Région Poitou-Charentes-Vendée – Membre de la Compagnie Régionale de Poitiers
Membre indépendant du réseau Nexia International – Membre de l'Association Technique A.T.H.

SAS au capital de 37 000 €
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FONTENAY-LE-COMTE – FUTUROSCOPE – LA ROCHE-SUR-YON – LUÇON – NANTES – NIORT – PARIS



Responsabilité de l'organisme tiers indépendant

Il nous appartient, sur la base de nos travaux, de formuler un avis motivé exprimant une conclusion d'assurance modérée sur :

- la conformité de la Déclaration aux dispositions prévues à l'article R. 225-105 du code de commerce ;
- la sincérité des informations fournies en application du 3° du I et du II de l'article R. 225-105 du code de commerce, à savoir les résultats des politiques, incluant des indicateurs clés de performance, et les actions, relatifs aux principaux risques, ci-après les « Informations ».

Il ne nous appartient pas en revanche de nous prononcer sur :

- le respect par l'entité des autres dispositions légales et réglementaires applicables, notamment, en matière de plan de vigilance et de lutte contre la corruption et l'évasion fiscale ;
- la conformité des produits et services aux réglementations applicables.

Nature et étendue des travaux

Nos travaux décrits ci-après ont été effectués conformément aux dispositions des articles A. 225-1 et suivants du code de commerce déterminant les modalités dans lesquelles l'organisme tiers indépendant conduit sa mission et selon la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes relative à cette intervention.

Nous avons mené des travaux nous permettant d'apprécier la conformité de la Déclaration aux dispositions réglementaires et la sincérité des Informations :

- nous avons pris connaissance de l'activité de l'ensemble des entreprises incluses dans le périmètre de consolidation, de l'exposé des principaux risques sociaux et environnementaux liés à cette activité, et, le cas échéant, de ses effets quant au respect des droits de l'homme et à la lutte contre la corruption et l'évasion fiscale ainsi que des politiques qui en découlent et de leurs résultats ;
- nous avons apprécié le caractère approprié du Référentiel au regard de sa pertinence, son exhaustivité, sa fiabilité, sa neutralité et son caractère compréhensible, en prenant en considération, le cas échéant, les bonnes pratiques du secteur ;
- nous avons vérifié que la Déclaration couvre chaque catégorie d'information prévue au III de l'article L. 225-102-1 en matière sociale et environnementale ;
- nous avons vérifié que la Déclaration présente le modèle d'affaires et les principaux risques liés à l'activité de l'ensemble des entités incluses dans le périmètre de consolidation, y compris, lorsque cela s'avère pertinent et proportionné, les risques créés par ses relations d'affaires, ses produits ou ses services ainsi que les politiques, les actions et les résultats, incluant des indicateurs clés de performance ;
- nous avons vérifié, lorsqu'elles sont pertinentes au regard des principaux risques ou des politiques présentés, que la Déclaration présente les informations prévues au II de l'article R. 225-105 ;
- nous avons apprécié le processus de sélection et de validation des principaux risques ;
- nous nous sommes enquis de l'existence de procédures de contrôle interne et de gestion des risques mises en place par l'entité ;

GROUPE COOPERATIF EURALIS
Exercice clos le 31 août 2021
Version 1 – Imprimée le 06/12/2021

- nous avons apprécié la cohérence des résultats et des indicateurs clés de performance retenus au regard des principaux risques et politiques présentés ;
- nous avons vérifié que la Déclaration comprend une explication claire et motivée des raisons justifiant l'absence de politique concernant un ou plusieurs de ces risques ;
- nous avons vérifié que la Déclaration couvre le périmètre consolidé, à savoir l'ensemble des entreprises incluses dans le périmètre de consolidation conformément à l'article L. 233-16 avec les limites précisées dans la Déclaration ;
- nous avons apprécié le processus de collecte mis en place par l'entité visant à l'exhaustivité et à la sincérité des Informations ;
- nous avons mis en œuvre pour les indicateurs clés de performance et les autres résultats quantitatifs que nous avons considérés les plus importants¹ :

- des procédures analytiques consistant à vérifier la correcte consolidation des données collectées ainsi que la cohérence de leurs évolutions ;
- des tests de détail sur la base de sondages, consistant à vérifier la correcte application des définitions et procédures et à rapprocher les données des pièces justificatives. Malgré le contexte de l'épidémie Covid-19, nos travaux ont été réalisés sur site. Ces travaux ont été menés auprès d'une sélection d'entités contributrices² et couvrent entre 16% et 72,1% des données consolidées des indicateurs clés de performance et résultats sélectionnés pour ces tests.
- nous avons consulté les sources documentaires et mené des entretiens pour corroborer les informations qualitatives (actions et résultats) que nous avons considérées les plus importantes ;
- nous avons apprécié la cohérence d'ensemble de la Déclaration par rapport à notre connaissance de l'ensemble des entreprises incluses dans le périmètre de consolidation.

Nous estimons que les travaux que nous avons menés en exerçant notre jugement professionnel nous permettent de formuler une conclusion d'assurance modérée ; une assurance de niveau supérieur aurait nécessité des travaux de vérification plus étendus.

¹ Informations sociales :

- L'indicateur relatif à l'enjeu Santé/Sécurité via le taux de fréquence.
- Les indicateurs relatifs à l'enjeu du dialogue social via le nombre de réunions IRP ainsi que le nombre de dispositifs ou accords au-delà des conventions collectives ou de la réglementation
- Les indicateurs relatifs à l'enjeu Accompagnement des collaborateurs via le pourcentage de postes managériaux pourvus en interne ainsi que le pourcentage de formations diplômantes et certifiantes
- L'indicateur relatif à l'enjeu d'Ethique via l'index égalité femme/homme

Informations environnementales :

- Les indicateurs relatifs à l'enjeu Gestion des ressources via les consommations d'énergie totale électricité et gaz ainsi que via le taux de valorisation des déchets/coproduits. Mais également via le pourcentage d'agriculteurs accompagnés dans les démarches HVE et AB, le pourcentage du CA de Lidea investi dans le budget recherche pour développer les espèces résistantes au stress hydrique et aux maladies ou limitant l'utilisation de produits phytosanitaires et enfin via le pourcentage des surfaces couvertes en Agriculture de précision

Informations sociétales :

- L'indicateur relatif à l'enjeu revenus des adhérents via le montant annuel K€ redistribué aux adhérents
- L'indicateur relatif au développement et ancrage territorial via le pourcentage en C.A des productions du Sud-Ouest distribuées en local
- Les indicateurs relatifs à l'enjeu maltraitance et bien-être animal via le pourcentage d'exploitations avec un parcours accessible à tous les animaux ainsi que via le pourcentage d'abattoirs audités sur un référentiel bien-être animal
- Les indicateurs relatifs à l'enjeu productions saines sûres et durables via le pourcentage des productions alimentaires et végétales couvertes par une certification sécurité alimentaire ainsi que le pourcentage des productions alimentaires, animales et végétales sous SIQO

² Cf. Annexe 1

Moyens et ressources

Nos travaux ont mobilisé les compétences de 4 personnes et se sont déroulés entre les mois de novembre et de décembre 2021 sur une durée totale d'intervention d'environ 3 semaines.

Nous avons fait appel, pour nous assister dans la réalisation de nos travaux, à nos spécialistes en matière de développement durable et de responsabilité sociétale.

Nous avons mené seize entretiens avec les personnes responsables de la préparation de la Déclaration, auprès des directions en charge des processus de collecte des informations et, le cas échéant, auprès des responsables des procédures de contrôle interne et de gestion des risques.

Conclusion

Sur la base de nos travaux, nous n'avons pas relevé d'anomalie significative de nature à remettre en cause le fait que la déclaration de performance extra-financière est conforme aux dispositions réglementaires applicables et que les Informations, prises dans leur ensemble, sont présentées, de manière sincère, conformément au Référentiel.

Commentaires

Sans remettre en cause la conclusion exprimée ci-dessus et conformément aux dispositions de l'article A. 225-3 du code de commerce, nous formulons les commentaires suivants :

- Nous vous encourageons à porter une attention toute particulière en matière de fiabilisation des canaux de collecte afin de réduire au maximum les reprises de données manuelles, sources d'erreurs potentielles, mais aussi de simplification de la documentation de vos données, notamment sur le volet environnemental.
- Par ailleurs, nous vous invitons à veiller à la robustesse de la méthodologie de calcul des indicateurs relatifs au chiffre d'affaires de Lidea investi dans le budget recherche pour développer les essences résistantes au stress hydrique, mais aussi au nombre de réunions avec les instances représentatives du personnel et au pourcentage, en chiffre d'affaires, des productions distribuées dans le sud-ouest.
- Et enfin, en matière de taux de couverture des données consolidées des indicateurs clés de performance, il conviendra, pour l'an prochain, de privilégier leur appréciation au niveau de chacune des entités juridiques incluses au sein du Groupe coopératif EURALIS et non pas à l'échelle des pôles d'activités.

Fait à Niort, le 06 décembre 2021

L'ORGANISME TIERS INDEPENDANT

GROUPE Y Audit



Arnaud MOYON

Associé Département Développement Durable



www.euralis.fr

