



# ETHICS POLICY





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The rules outlined in the Euralis charter are classified as follows:

**🚫 Euralis mandatory rules**

No tolerance is permitted. In case of non-compliance with these rules, employees may be personally liable and subject to disciplinary penalties.

**📌 Euralis guidelines**

Random checks will be carried out to verify compliance with Euralis guidelines. In case of non-compliance, employees may be subject to penalties.





# INTRODUCTION



## 1 - Editorial by Christophe Congues, Philippe Saux and Pierre Pages

Our cooperative was founded in 1936 by people living in Southwest France who wanted to form an organised group and promote their agricultural production. Over the decades, it has established itself as a key player in the agricultural, seed and food markets both in France and abroad, driven by three main missions: food, society and energy production.

The Euralis community is made up of 5,200 employees and 9,000 member farmers. Beyond our activities and sites, we are united by our shared values – close ties, responsibility, openness and simplicity – and ethical principles. These principles guide our decisions and actions and serve as the foundation of our corporate culture. That is why, in 2019, we summarised them in a single document known as the ethics charter.

This charter provides a basis of shared references and formalises the behaviour that everyone in the Euralis community (employees, board members, member farmers, clients, suppliers, etc.) should adopt on a daily basis in terms of:

- Business ethics and integrity
- Ethics and integrity in the workplace
- Ethics and integrity as a socially responsible company

Of course, this charter is liable to be updated over the years – this 2023 version takes into account the Group's latest progress regarding ethics and societal developments.

The effectiveness of this document lies in its collective compliance and the high standards that each and every one of us imposes on ourselves in this field.

The Board of Directors, Strategic Committee and Ethics Committee are jointly committed to ensuring the strict application of this charter at all levels of responsibility within the cooperative.

Feel free to consult it, endorse it, and ensure it is abided by at all times.



Philippe  
Saux



Christophe  
Congues



Pierre  
Pages







## BUSINESS ETHICS AND INTEGRITY

*Euralis respects the commitments it has established with its various commercial partners (Suppliers, Subcontractors and Clients).*

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



## 1 - Choosing and treating suppliers, service providers and consultants fairly

*Euralis is committed to doing business  
fairly and loyally with all its partners  
regardless of their size or status, both in France and abroad.*

### In practice

- ➊ New suppliers are selected following open and competitive calls for tender or according to a fair and standardised referencing process.
- ➋ For a call for tender to be considered “fair” for all suppliers, it requires the same treatment in negotiations, the same access to information, the same response deadlines, and transparent selection criteria.
- ➌ Remuneration and payment comply with the terms and conditions of the contract, the Group’s internal procedures and the French law on the modernisation of economic life (Sapin II law).
- ➍ Our selection criteria are: quality, reliability, price competitiveness and ethical behaviour.
- ➎ Listening and dialogue must be privileged when resolving supplier disputes so that corrective action plans can be implemented.

### Employees’ questions

*Question 1: “I’m looking for a new supplier. The first one I contacted offered high-quality yet expensive products. The products of the second one were not as high-quality but were cheaper (mainly because they propose a substantial discount in order to work with Euralis). Can I disclose the prices proposed by the second supplier to the first to get them to lower their prices?”*

- ▶ You can inform them that another supplier has offered more attractive prices without revealing the price or identity of the other supplier. Otherwise, you would be disclosing confidential information concerning their competitor, which would be unethical and, in many countries, against the law.

*Question 2: “I found an excellent supplier; however, they have just set up their business, which places Euralis in a unique client position. Can I still use their services?”*

- ▶ It is still possible to work with this supplier. However, you will need to draw up a temporary contract and inform them that they will need to develop their activity and find other clients to limit their economic dependence.

NB: If at the end of the contract, the supplier has not found other clients, you will need to change your supplier.

*Question 3: “I worked with a service provider recently on a project. I am really satisfied with their working methods and I would like to contact them again for another project. Do I have to launch another call for tender for this project?”*

- ▶ No, you are not required to launch another call for tender. However, you are required to examine and respond to all proposals by suppliers who wish to be referred.
- ▶ It is essential to monitor the market to ensure that the conditions offered by your supplier remain attractive.

## 2 - Complying with legislation

*The Group's employees strictly follow applicable laws and regulations in force in all countries where they operate.*

### In practice

- ❗ They must not sign commercial agreements having an anti-competitive effect in order to obtain commercial benefits, regardless of the country where they operate.
- ❗ Employees are banned from discussing confidential or exclusive information with competitors.



#### TIP

As legislation changes over time, employees should contact the Legal Department in case of doubt or any questions.

### Employees' questions

**Question 1:** *"During a recent trade fair, I met a representative of one of our competitors. They informed me that their company would soon be increasing the prices of some of its key products. How should I react?"*

- ▶ You should cut short this type of discussion and steer the conversation towards a different topic.

**NB:** We do not share information on the following with our competitors: prices, discounts, promotional offers, fees, guarantees and general terms and conditions of sale.

**Question 2:** *"I will soon be representing Euralis at an industry association meeting where several competitors will be present. How can I avoid violating rules on competition?"*

- ▶ When participating in external events, you should remain aware of the purpose of the meeting; in case of doubt, contact the Legal Department for recommendations adapted to your situation.

### 3 - Prohibiting all acts of corruption and facilitation payment

*Corruption is unacceptable. The Group has a strict approach to this matter and will subject employees found guilty of corruption to penalties. Interest representation activities must reflect Euralis's values of integrity.*

#### In practice

- ❶ All forms of corruption are prohibited. Consequently, the exchange of cash, trading securities or gift vouchers is prohibited.
- ❷ The negotiation and performance of contracts must not result in active or passive corruptive behaviour, or complicity in influence peddling or favouritism.
- ❸ In the context of its due diligence with public authorities, Euralis and all of its employees undertake to not seek to illegally gain a political or regulatory advantage and to demonstrate integrity in their relations with representatives and public organisations.

#### Employees' questions

**Question 1:** "I have heard that by paying an additional fee to customs officials, it is possible to accelerate customs declaration procedures. Can I do this in the interests of Euralis?"

- ▶ Payments or gifts offered to public officials in a bid to acquire benefits for the company are illegal, regardless of local practices. If you receive this type of instruction or recommendation, inform your manager.

**Question 2:** "I am in the process of opening a new office abroad. The local authorities have asked me for a tip to install our telephone lines. Should I pay?"

- ▶ Not if this payment does not correspond to a legitimate fee.

## 4 - Respecting the Group's principles on giving and receiving gifts and invitations

The Euralis Group authorises the giving and receiving of gifts and invitations in accordance with certain rules evaluating the acceptability of gifts and invitations.

### In practice

- ❶ To evaluate the acceptability of gifts and invitations, it is the responsibility of all employees to assess:
  - Their professional character
  - Their value
  - Their frequency
  - The absence of compensation
  - Is this legal? You should take into account local legislation and the risks associated with extraterritorial laws if relevant.
- ➔ At Euralis, gifts and invitations with a symbolic value, whether given or received, must not exceed a **maximum value of €50 over a one-year period**.
- ❷ Giving or receiving gifts and invitations with the intention of obtaining a contract or other advantages from our commercial partners is prohibited.



**TIP**

For more information, please consult the Euralis Group's Gifts and Invitations Policy.

### Employees' questions

**Question 1:** "During the end-of-year festivities, a regular client gave me a box of chocolates. Am I allowed to accept this gift?"

- ▶ Yes, because the gift is of reasonable value, without compensation, occasional and will not influence decision-making

**Question 2:** "A supplier offers the entire IT department a bottle of wine for the third time this year. Can I accept it?"

- ▶ No, because it is the third gift offered by the same third party within the past twelve months. You must therefore refuse this gift.

**Question 3:** "During a discussion with a potential big client about an international trade fair, they tell me that they are a Formula 1 fan. I therefore thought of giving them tickets to watch a race during which we could agree on the conditions to work together. Am I allowed to do this?"

- ▶ No, this invitation comes at a strategic moment of the negotiation process and aims to influence the client's decision.

## 5 - Avoiding all situations involving conflicts of interest

*Euralis employees must avoid situations where the company's interests and their personal interests may come into conflict.*

### In practice

- ❗ The employee's personal interests include any benefits for themselves or their family and friends, or people with whom they share or have shared business or political relations. The following situations involve conflicts of interest:
  - The personal ties an employee has with a third party as part of business relations with the company or in competition with the latter.
  - Offering gifts or benefits on behalf of a third party with whom they are in contact as an employee of the company.
  - Undertaking a public activity which may interfere with the company's activities.
- ❗ In such cases, they must inform their manager, in a spirit of loyalty and transparency, as soon as possible so that the latter can make the necessary decisions.
- ❗ All employees in a situation involving a potential conflict of interest must inform their manager and/or HR manager of their situation.

### Employees' questions

**Question 1:** *"Can I buy stocks/shares from one of Euralis's suppliers?"*

- ▶ You may not hold shares or exercise activities in a company owned by a client, supplier or competitor of Euralis if you occupy a strategic position within the group. The conflict of interest also depends on your influence on purchasing decisions.
- ▶ Feel free to contact your manager or Legal Department for advice or information.

**Question 2:** *"My wife works for one of Euralis's competitors. At home, we don't talk about work and I don't see how her professional activities concern our Group. However, some colleagues have told me that this could put me in a difficult situation. What should I do?"*

- ▶ When you signed your work contract, you committed to respecting a confidentiality clause. You and your wife must therefore take all necessary measures to ensure that the confidential information concerning both companies remains confidential.



## 6 - Respecting confidentiality and external communication

*Respecting confidentiality is essential for the longevity of the Euralis Group's activities. Employees represent the Group and its partners, which is why they need to distinguish confidential information from information which may be communicated externally and/or internally.*

### In practice

- ❶ Claiming confidential information is considered a theft.
- ❷ Disclosing confidential information belonging to Euralis or its commercial partners to non-authorized third parties or competitors is prohibited.
- ❸ Employees of the Group's companies must not disclose confidential work information to which they have access to third parties or employees within the Group who are not entitled to know about it.
- ❹ The level of confidentiality must be determined as soon as the information is produced or received.



**TIP**

Non-exhaustive list of information considered to be confidential:

- Our technical creations and research innovations,
- Our expertise and trade secrets,
- Our financial situation and that of our clients and suppliers,
- Our commercial or contractual conditions,
- Our projects identified as such.

### Employees' questions

**Question 1:** "My friends often ask me questions about my work at Euralis: they are curious to know about any new launches we are preparing. Which information can I disclose to them?"

- ▶ With regard to new product launches, you can eventually give timeframes (e.g. to celebrate the festive season, we may be releasing a new product). Keep the suspense and arouse their curiosity, tell them you may offer them a tasting of one of our new products when it is released!

**Question 2:** "A colleague who left Euralis told me that he still has internal documents. What advice can I give him?"

- ▶ He should send it back to his former manager and explain the situation.

**Question 3:** "I have an intern in the Research Division and they have to write an internship report. I'm a bit worried that some information, particularly regarding our innovations, may be disclosed externally... What can I do about this?"

- ▶ It is recommended that all interns (and external service providers for that matter), sign a confidentiality agreement before they start working. You must indicate what types of information can be disclosed during their internship. You must ensure that the intern gives you their internship report before it is submitted so that you can amend it if necessary.



## 7 - Guaranteeing respect for privacy and protecting personal data

*Euralis is committed to respecting privacy by storing only the personal data necessary to carry out its activities. Protecting the personal data of employees, clients, members, service providers and suppliers is a major responsibility for Euralis.*

### In practice

- ➊ We respect the private life of our employees and their right to disconnect, and encourage them to keep their private and professional lives separate in their daily practices.
- ➋ We process personal data in a lawful, faithful and **transparent** manner. No data may be processed without the knowledge of the persons concerned.
- ➌ We limit the collection of data to what is adequate, relevant and necessary to our activities.
- ➍ We take the necessary measures to protect the confidentiality of personal data, strictly limit its access and not disclose it without authorisation.
- ➎ We do not store data beyond the necessary timeframe.
- ➏ We allow our employees, clients, members and suppliers to manage their data and usage.
- ➐ We verify that our service providers in charge of using personal data respect these commitments.

### Employees' questions

**Question 1:** *“One of my colleagues has had an operation. I want to send them a get well soon card but I am not allowed to know their home address. What can I do?”*

- ▶ It is important to remember that everyone is entitled to their privacy and that this colleague does not necessarily want everyone to know their address. Raise the issue with Human Resources who can eventually pass on your message.

**Question 2:** *“I’d like to record a video meeting to help me write my report. Is this allowed?”*

- ▶ Yes, as long as you inform all participants in advance and delete the video recording once you have finished writing your report.

**Question 3:** *“One of our clients wishes to exercise their right to object to the processing of their personal data. What should we do?”*

- ▶ You should submit this request to the Data Protection Officer (DPO) of your entity, who will process it. You will find our DPO contacts on the dedicated Intranet page (GDPR).





# ETHICS AND INTEGRITY IN THE WORKPLACE

*Euralis employees are required to respect each other, with everyone having rights and responsibilities towards one another.*

## 1 - Guaranteeing workplace safety and well-being

*Euralis ensures all employees achieve their full potential while optimising their safety and working conditions. Employees must ensure that their actions do not pose any risks to themselves or others.*

### In practice

- ❶ All employees must act in accordance with the safety regulations of the Group and their work site.
- ❷ The health and safety of all employees is a constant priority when organising work and designing facilities.



#### TIP

Employees should immediately alert the Safety Manager at their Site of any accident, behaviour or facility that could compromise the safety of their working environment.

### Employees' questions

**Question 1:** *“My Production Manager asked me to deactivate a safety system that was slowing down the production line. What should I do?”*

- ▶ Safety must not be compromised by time constraints or for any other reason. You should never disconnect a safety system without approval from a Safety Manager. If your manager insists, you must refuse and inform the Site Manager or your HR manager.

**Question 2:** *“I have just learned that one of our subcontractors has consumed alcohol on our premises. Since they are not a Euralis employee, should I worry about it?”*

- ▶ Notify your manager of any behaviour that could compromise the safety of your working environment, due to the consumption of alcohol or any illicit substance by a Euralis employee or service provider.

**Question 3:** *“I have a company car / rental car, can I sign up to car-sharing websites like Blablacar?”*

- ▶ Euralis authorises car-sharing in its company cars and rental cars as long as you know the passengers and do not charge any compensation. The assignment agreement you signed stipulates that transporting passengers for profit is prohibited for insurance reasons.
- ▶ The same rule applies when you use your private vehicle for professional purposes.

## 2 - Ensuring equal opportunities

*Euralis is a responsible cooperative committed to fighting against all forms of discrimination. Euralis ensures equal opportunities and promotes diversity.*

### In practice

- ➊ Employees must work with and respect all their colleagues regardless of their race, religion, nationality, gender, sexual orientation, disability, age, marital status, etc.
- ➋ Under no circumstances will discrimination be tolerated, whether in terms of employment, training, promotions, or employee retention at Euralis.
- ➌ Euralis seeks the most appropriate solutions to facilitate the retention of employees suffering from a disability or illness.

### Employees' questions

**Question 1:** "HR suggest I recruit a disabled person on my team. I know that diversity is important at Euralis but I fear that this person will be less productive."

- ▶ Experience has shown that people with disabilities do not impact workplace relations. Don't forget that recruitment is based on skills – the difference lies in how working conditions are adapted.

**Question 2:** "One of my colleagues has not chosen a supplier who I considered to meet all our expectations. Given the remarks they often make, I suspect this is due to the ethnicity of the supplier. What should I do?"

- ▶ Any form of discrimination based on skin colour, nationality or ethnicity is prohibited. Talk to your manager about it.

**Question 3:** "I am organising a wrap-up meeting on Wednesday afternoon. I know that this is an issue for two members of the team who have children and prefer to leave early that day. Is this a form of indirect discrimination?"

- ▶ Indirect discrimination would be if you did not have a legitimate reason to hold a meeting on a Wednesday afternoon or if there were other ways you could meet your objectives.

**Question 4:** "I witnessed a work colleague behaving inappropriately with a client who struggled to express themselves. What can I do?"

- ▶ Try to talk to your colleague about it first – if their attitude surprised you, let them know.
- ▶ If you don't see any change in their attitude, speak to your manager about it.

### 3 - Respecting human dignity

*Euralis strives to offer a respectful working environment for all. This environment must be characterised by trust and no form of intimidation, oppression or exploitation whatsoever.*

#### In practice

- ➊ Euralis ensures it applies international standards aiming to prohibit forced labour and child labour both in its establishments and those of its various stakeholders.
- ➋ Any behaviour that undermines human dignity in the workplace, particularly through acts of intimidation or harassment will be condemned and brought before the courts.
- ➌ Any act of physical violence towards persons in the workplace will result in prosecution.



#### DEFINITION

Psychological harassment is a succession of repeated malicious acts towards a subordinate or colleague to destabilise them or deteriorate their working conditions.

Sexual harassment is the attempt to obtain a sexual favour by coercion, order or pressure. This behaviour will not be tolerated under any circumstances, whether from a client, superior or employee.

#### Employees' questions

**Question 1:** *“My manager can be very intimidating. I know it is meant to encourage us to do high-quality work but sometimes she can be really patronising, which has a negative impact on workplace morale. What can I do?”*

- ▶ Your manager’s role is to help motivate their team. It is appropriate for them to evaluate the performance of their team members or make comments about it. However, managers must also treat their team with respect and act appropriately. If you believe that you are not being treated professionally, you should talk to them about it, or, failing that, speak to your HR representative.

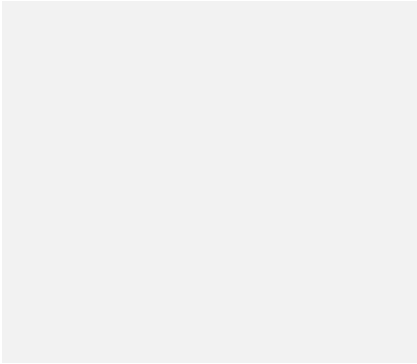
**Question 2:** *“I have a meeting with a client who is always commenting on my figure and is clearly trying to flirt with me. They are a client, not a Euralis employee, and I fear that if I say something, this will put an end to our business relationship.”*

- ▶ You should speak to your manager about it. Euralis’s policy aims to ensure that no behaviour whatsoever infringes on human dignity and the right to be treated respectfully, including by commercial partners.

**Question 3:** *“One management committee member regularly comments on how I dress. I always brush them off using humour, but I’m aware that other people who are more sensitive probably wouldn’t dare.”*

- ▶ You should speak to your manager or HR about it. If nothing changes, you should report their behaviour (anonymously or otherwise) on the alert platform. This behaviour is unacceptable. Euralis’s policy aims to ensure that no behaviour whatsoever infringes on human dignity and the right to be treated respectfully, including by commercial partners.

**Question 3:** *“During dinner with my team in a restaurant, one of my colleagues noticed our manager using inappropriate behaviour and language. He doesn’t dare talk to him about it for*

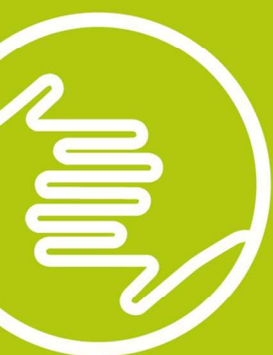


*fear of compromising his career development. What should I do about it?"*

- ▶ All employees are responsible for their actions. During team-building activities in a public setting, everyone should create a positive image of Euralis.
- ▶ If any behaviour or language used at this type of event is considered unprofessional, talk to your HR representative about it.
- ▶ You can also report this behaviour (anonymously or otherwise) on the alert platform.







# ETHICS AND INTEGRITY AS A SOCIALLY RESPONSIBLE ENTERPRISE

*Euralis Group is an agricultural cooperative where the concepts of sharing, proximity and solidarity are more than just slogan - they are an everyday reality for our employees.*

## 1 - Meeting demands and satisfying consumers

*Complete product traceability both upstream and downstream is perfectly ensured through specifications, standards, accreditations, certifications and quality charters. Euralis is extremely vigilant and keen to meet consumer expectations.*

### In practice

- ▶ Euralis gives consumers all the necessary information about the products it sells, particularly key product characteristics.
- ▶ Euralis is permanently committed to traceability initiatives regarding food safety, product origins, animal welfare and labelling.
- ▶ Euralis is also committed to certifying its products and production methods both upstream and downstream, from producers to consumers via the following labels: IGP Sud-Ouest (protected designation of origin SW France), Label Rouge, AB-Organic Agriculture, etc.

### Employees' questions

**Question 1:** "Does Euralis use GMOs in its products?"

- ▶ No, complete product traceability both upstream and downstream is perfectly ensured through specifications, standards, accreditations, certifications and quality charters.
- ▶ Independent organisations recognised by the public authorities regularly carry out inspections.

## 2 - Participating in social cohesion through community contributions and charity work

*Euralis plays a key role in local life by undertaking responsibilities, especially with regard to local communities. We believe that Solidarity does not stop at our production sites.*

### In practice

- 📌 Euralis promotes the development of community projects which aim to contribute to the public interest. Charity activities and sponsorship initiatives are authorised when they effectively serve the public interest and contribute to the civic action defined by Euralis in accordance with this charter and the law.
- 📌 Euralis helps develop the employability of future employees by:
  - Encouraging employees to get involved in job fairs and “Concours Passerelles” juries.
  - Offering internships and work-study placements



#### **DID YOU KNOW?**

Euralis is in contact with consumer, resident and environmental associations through its board members and site managers.

In a spirit of solidarity, Euralis has also partnered up with:

- The French charity organisations *MESA*, *Banque Alimentaire*, *Restos du Cœur*
- Various local events, including the *Réveillon Solidaire* in Lescar and *Fête d’antan* in Maubourguet.
- Euralis also has a long-standing partnership with the Section Paloise rugby club and the 5 étoiles de Pau (Five Stars of Pau), and also participates in various local sports events.

Euralis is also a sponsor of the OPPB (Orchestre de Pau Pays de Béarn).

### Employees’ questions

**Question 1:** *“In my job, I am often contacted by schools who would like Euralis to pay them the apprenticeship tax. How should I respond?”*

- ▶ Euralis prioritises partnerships with schools in accordance with our activities, i.e. business schools, agronomy, agri-food or agriculture programmes.
- ▶ Contact your HR representative in case of doubt.

**Question 2:** *“Can I use the photocopier to print documents for an association I’m part of outside work hours?”*

- ▶ Office equipment provided by Euralis must be used for strictly professional purposes. Any private use must remain occasional and limited.

**Question 3:** *“I am a volunteer for an organisation that supports people with disabilities. We are actively looking for new volunteers. I would like to promote the organisation, particularly to my colleagues. Can I tell them about it directly?”*

- ▶ If the organisation is in line with the company’s sponsorship strategy, it would even be possible to forge a partnership. Talk to the Communications department to get their opinion on the matter.

### 3 - Working to make a positive societal impact

*Euralis has always been committed to sustainable initiatives, including cooperative governance, new farming methods, improving working conditions, regional roots, etc.*

#### In practice

Euralis has designed its CSR policy around 3 CSR strategies:

##### **NOURISHING AGRICULTURE**

- 📌 Contributing to food sovereignty
- 📌 Offering our customers healthy, safe and sustainable products and solutions

##### **SUSTAINABLE AGRICULTURE**

- 📌 Managing resources (water, air, soil) for a sustainable agriculture and industry
- 📌 Limiting the carbon footprint of our activities and developing low-carbon, renewable energy

##### **A SOCIALLY RESPONSIBLE**

##### **ECOSYSTEM**

- 📌 Taking geopolitical challenges into account and promoting the development of regional roots
- 📌 Guaranteeing sufficient revenues for our members
- 📌 Guaranteeing the health and safety of all the cooperative's internal and external key players
- 📌 Supporting employees through these transformations and promoting social dialogue
- 📌 Promoting our values and ethics within our sphere of influence
- 📌 Promoting animal welfare and well-being

#### Employees' questions

**Question 1: "How can we find out the Group's financial results and objectives in these areas?"**

- ▶ All of our financial results are available in our Non-Financial Performance Report (NFPR), published every year on our Intranet. This report clearly identifies the progress made in each of these areas.

**Question 2: "How do Euralis's commitments translate in terms of CO2 emissions?"**

Euralis aims to become a key player in renewable energy production by contributing to the resilience of our members' farms, making our sites energy self-sufficient and reducing our greenhouse gas emissions. Consequently, the Euralis Group launched a carbon assessment (scopes 1, 2 and 3) in early 2022, which will allow us to define our decarbonisation strategy for all our activities in 2024.

## 4 - Authorising contributions and political activities for personal reasons

*Political activities should be undertaken in a personal capacity and outside work hours. No payment or other contribution can be made to political parties, political figures, or related institutions.*

### In practice

- ❌ We do not fund any political parties or institutions.
- 👉 Employees wishing to get involved or participate in political activities should do so in their own time at their own cost and on an individual basis, clearly demonstrating that their views do not represent those of Euralis.

### Employees' questions

**Question 1:** "My manager suggested I make a donation to their daughter's campaign in the municipal elections. Is this appropriate?"

- ▶ No, as a manager, this can be considered coercion and an abuse of power. This type of behaviour is unacceptable.
- ▶ We recommend you refuse all requests of this nature. If you feel pressured by this refusal, contact your HR manager.

**Question 2:** "I'd like to run for the mayor of my village (1,900 inhabitants). I plan to make it known during my campaign that I work for Euralis."

- ▶ In no case should you give the impression that Euralis supports your campaign. Your decision to run as a candidate is personal and you should not involve the Group in your campaign strategy.
- ▶ If you are elected, you must declare the fact in **the elected appointments section** of your annual submission of conflicts of interest.





## ETHICS GOVERNANCE

*Euralis's Ethics Policy, managed by the Group's Ethics Committee, concerns all employees. The HR representatives and Managers will be on hand to answer any questions you may have. Euralis encourages all its stakeholders to speak up and engage in debate on ethics issues they may have experienced personally.*



## 1 - Distribution of the policy

*Each of the Group's entities implements this charter, taking into account the specificities of their activities and geographical area.*

### In practice

- The General Management of each of the Group's Divisions/BUs is required to inform their employees about the Ethics Policy.
- The HR representatives and Managers are required to report any situation that does not comply with the ethics policy to the ethics team of their entity.
- The electronic version of the charter is published online on the Group's Intranet and website. A paper version of the ethics policy is also available to consult at each of the Group's physical sites.

### Employees' questions

**Question 1:** *"Where can I consult the Ethics Policy?"*

- ▶ You can consult it at any time on the Intranet. A copy is also freely available to consult at your workplace.
- ▶ It is also available on the Group's website.

**Question 2:** *"The Group is handing out a new document to everyone. How can the ethics policy be applicable to all employees given the variety of our activities and working methods?"*

- ▶ This document has been co-written by the group's various stakeholders:
  - General Management: to encourage managers to build a common basis to follow.
  - Board members and Ethics Committee members: to give meaning to the initiative.
  - A panel of employees: to ensure that the content speaks to everyone and answer any questions that have not necessarily been raised.
- ▶ This policy is liable to change depending on the comments and feedback we receive during its application.



## 2 - Ethical Responsibility at all levels

*Ethical responsibility is found at all levels of the Group's organisation whether in the field or at the Euralis Group's Board of Directors and ethics committee.*

### In practice

Euralis offers an alert system to:

- Strengthen the Group's ethics strategy.
- Help each employee to express themselves so that they can take an active role in risk prevention

The right to whistleblowing is an additional tool available to employees:

- You will find the web address on the Group's Intranet site and on bulletin boards.
- It is not a substitute for existing reporting channels such as managers and staff representatives.
- Its use is optional and is fully in line with the Group's Human and Social Policy.

Within each entity, the key players of the ethics alert system are:

- General Management, who is in charge of this tool.
- The Local Ethics team, whose main mission is to process alerts that are brought to their attention. Their names and contact details are listed on the Group's Intranet. Team members are bound by a strict confidentiality agreement.

Note: whistleblowers can also choose to contact the Group's Ethics team directly.

- 🔑 All Euralis employees are responsible for applying this policy and must report any violation they witness and/or experience.

### Employees' questions

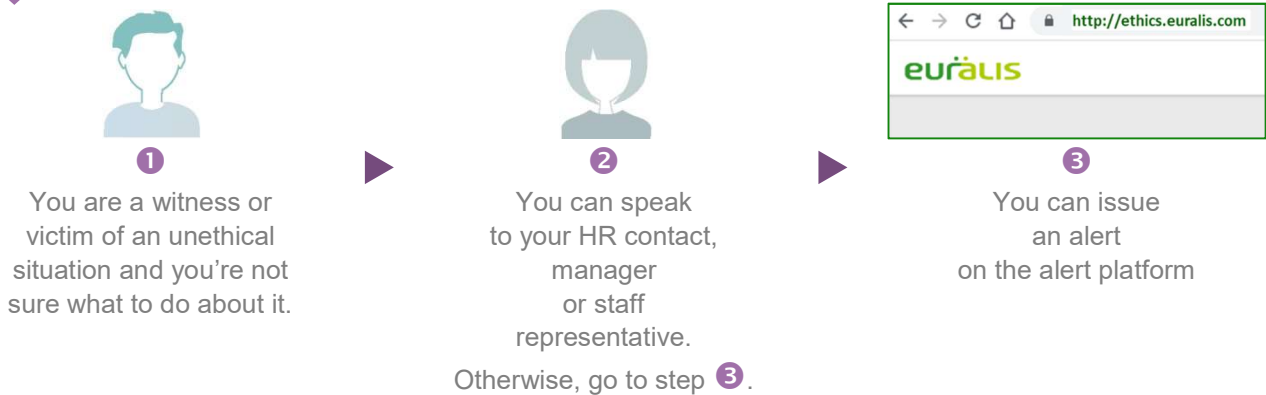
**Question 1:** *"I have experienced an unethical situation but I can't talk to my manager or my HR manager about it. Who can I turn to?"*

- ▶ If you can't talk to your manager or HR manager about it, you can issue an alert on the Internet platform. You will find the necessary contacts on the designated Intranet page.
- ▶ Once the alert has been reported, the Ethics team will be notified and conduct the necessary due diligence.

**Question 2:** *"What happens to reported cases? Will we be kept informed?"*

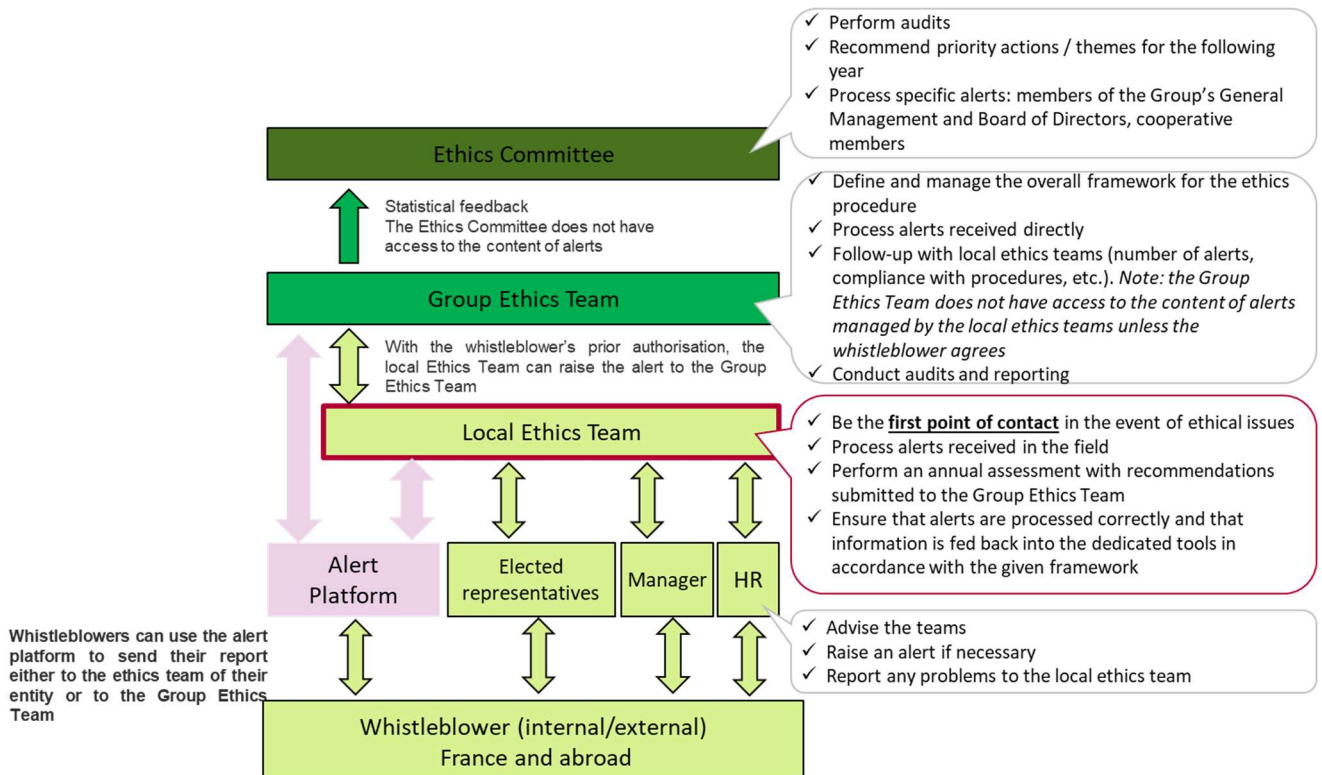
- ▶ Reported cases will follow the procedure indicated on the following page and, if necessary, the legal procedure of the country where the violation took place.
- ▶ You can track the progress of your alert by logging into the platform.
- ▶ A confidential annual report featuring recommendations and action plans will be presented to General Management.
- ▶ A summary will be presented in the annual CSR report.

### 3 - Euralis's alert system - Do speak out



Alerts reported via the platform will be transferred to the members of the Local Ethics team or Group Ethics Team depending on the option chosen. You will find their names on the dedicated Intranet page; they are all subject to a strict confidentiality agreement.

This alert system is put in place for all of the group's employees, whatever their geographical location. Specific and national systems can be combined with this group system. In this case, the additional information will be available on the national intranets concerned.



For more information, please read the Ethics Alert Procedure available on our intranet and via your HR representative.

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## ISSUING WORKPLACE ALERTS

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### ARE YOU A VICTIM OR WITNESS OF UNETHICAL CONDUCT?



In the first instance, call or meet face-to-face about the issue with the best contact person (Manager, HR, staff rep.)

- If so, write up what happened with them to keep a written record, including:
  - The identity, role and contact details of the person who issued the workplace alert
  - The identity, role and contact details of the person(s) subject to the alert
  - The identity, role and contact details of the person(s) involved in receiving and processing the alert
  - The matters reported.
- Alerts may be sent out by various means (letter, email, phone call, face-to-face conversation); if necessary, they will be subject to written confirmation.
- The people in charge of receiving and processing alerts are bound by a strict obligation of confidentiality.



Do you prefer to use the alert platform?

### WEBSITE

- Log into the website; you will find the address on the Euralis Intranet website and on bulletin boards
- Choose your language
- Follow the procedure indicated

## CHECK THE FACTS

During an ethics investigation, everyone is required to cooperate fully and provide all the necessary information and documents as soon as they are requested.

Each alert, whether from HR, your manager, elected officials or the alert system must be transferred to the Local Ethics team.

This team, which may be accompanied by the competent services concerned by the alert if applicable, shall take all the necessary measures to check that the facts brought to their knowledge are true.

Once the alert has been received, it shall be processed according to the following steps (see Ethics Alert Procedure):

no.	Name of the step	Person in charge of the step	Deadline
0	<i>Alert issued</i>	<i>Whistleblower</i>	
1	Acknowledgement of receipt	Ethics Team	7 working days
2	Examination of the admissibility of the alert <i>Additional information may be requested from the whistleblower</i>	Ethics Team	within 2 months
3	Notification: - Admissibility of the alert (see Ethics alert criteria) - Status of the whistleblower	Ethics Team	within 2 months
4	Notification of persons targeted by the alert	Ethics Team	Reasonable deadline
5	Investigation of the facts/Enquiry	Ethics Team	up to 3 months
6	Information communicated to the investigation follow-up	Ethics Team	up to 3 months
7	Drafting of the investigation report. This report is confidential	Ethics Team	within 90 days following the end of the investigation
8	Investigation involving the public authorities, if necessary	Ethics Team	
9	Closure of the alert processing procedure	Ethics Team	
10	Notification to the whistleblower, victim, respondent	Ethics Team	At the end of the procedure

- 🔴 The principles of confidentiality and the presumption of innocence shall be respected. All enquiries shall take place in accordance with applicable legislation.
- 🟡 Using the workplace alert system in good faith, even if the facts are subsequently proven to be inaccurate, cannot expose the whistleblower to penalties. However, any unjustified whistleblowing may lead to disciplinary penalties and/or legal proceedings.

## PROTECTING WITNESSES AND VICTIMS

### ANONYMITY

The anonymity of employees who have spoken out, either in person or through the alert system, is preserved. Partial information is issued during investigations or when required by law.

All reports are investigated in accordance with the rights of all parties involved.

### INFORMATION

The person concerned by the Group alert is notified as soon as an alert system is activated. They will also be informed of the nature of the allegations concerning them. The information may not be provided immediately, particularly if it is necessary to check the facts, preserve the evidence or inform the relevant authorities.

**In no case will the person be able to obtain the identity of the person who issued the workplace alert.**

Anyone who has expressed concern will be informed of the results of the investigation, as appropriate and as long as the information can be provided legally and without violating other confidentiality obligations.

In compliance with legislation, the people concerned (the person who issued the alert, the respondent and the witness) may exercise their right to consult and rectify the personal information held by the ethics team by simply sending a request. It is also possible to object to the processing of personal data or request its restriction on legitimate grounds. However, the ethics team cannot comply with the request if the data processing is subject to legal requirements, if there are compelling legitimate grounds for processing the data, or if it is necessary for establishing, exercising or defending legal claims.

### PROHIBITION AGAINST REPRISALS

Any person who abuses their hierarchical position or uses any means of coercion to exercise reprisals is liable to disciplinary penalties.

### DURATION OF DATA CONSERVATION

When an alert is considered to be outside the scope of the system as soon as it is received by the data controller, the corresponding data will be anonymised within two months

When an alert is not followed by a disciplinary or legal procedure, the data will be archived within two months after checks have been carried out.

When disciplinary or legal proceedings are initiated against the defendant or author of an unjustified alert, the data relating to the alert shall be kept until the end of the proceedings or the deadline for appeals against the decision.

Data subject to archiving measures is kept in a separate information system with restricted access for six years, in compliance with the GDPR.

## Employees' questions

**Question 1:** *"How should I formulate my alert?"*

- ▶ Focus solely on the facts, data or information directly related to the scope of your alert. They will be examined during the verification process.

**Question 2:** *"I think I have witnessed scenes that do not comply with this charter. But I'm not sure how to talk about it."*

- ▶ In case of doubt, don't hesitate to talk to your manager and/or HR representative and/or elected representative and/or alert system (Internet). Reports made in good faith by an employee, which are subsequently proven inaccurate, will not entail any penalties. However, Euralis Group would like to emphasise that slanderous and false accusations may result in penalties.

## 4 - Associated disciplinary regime

*Each of the Group's companies implements this charter, taking into account the specificities of their activity and geographical area.*

Article 17.7 of law no. 2016-1691 of 9 December 2016 regarding transparency, the fight against corruption and the modernisation of economic life, also known as the "Sapin II" law, plans to establish "a disciplinary regime making it possible to subject employees who violate the company's code of conduct to penalties".

Under these legal provisions, compliance with this ethics policy is therefore imperative in that any violation is likely to result in a disciplinary procedure. Any employee who violates the provisions of this policy is considered guilty of misconduct and is therefore subject to appropriate and proportionate disciplinary penalties, up to and including the termination of the employment contract, the scale of which is defined by the company's internal regulations. In addition, criminal and civil proceedings may be brought against an employee who is at fault.

Furthermore, it should be reiterated that the governing body is not obliged to wait for a criminal decision before implementing disciplinary penalties if the facts are proven and their gravity justifies it. The implementation of these penalties may be based on the findings of a detailed internal investigation, making it possible to rigorously establish the reality of the facts alleged against the person concerned.

Finally, in strict confidentiality and under the rules of personal data protection, the company reserves the right to make an inventory of the disciplinary penalties imposed against the employees of the company concerned in order to implement the necessary action plans to raise awareness and promote an ethics culture.

### Employees' questions

**Question 1:** *"What is the real legal value of the ethics policy?"*

- ▶ The ethics policy is appended to the internal regulations. Therefore, it has an equivalent legal value to these regulations, which is why any breach of the provisions of this policy may constitute employee misconduct.

**Question 2:** *"In terms of disciplinary proceedings, are employees subject to the 'classic' disciplinary procedure and related provisions?"*

- ▶ Like any employee who commits misconduct, employees will be subject to the disciplinary procedure stipulated by law and the company's internal regulations.