

ETHICS CHARTER

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The rules laid down in the Euralis charter are classified as follows:

🔥 Euralis mandatory rules

No tolerance is allowed. Failure to comply with these rules may result in personal liability and disciplinary action.

🔍 Euralis instructions

Random checks will be carried out on compliance with Euralis instructions, and in the event of proven non-compliance, sanctions may be taken against the employee.



INTRODUCTION

1 - Editorial by Christophe CONGUES, Pierre PAGES and Thomas CHAMBOLLE

Our cooperative group was born in 1936 from the desire of men and women in south-western France to join forces in order to better organize and add value to their agricultural production. Over almost a century, we have evolved to become a major player in the agricultural, seed and food markets, both in France and abroad. Our three main vocations - food, society and energy - are fully in line with a CSR approach based on our three ESG pillars (Environment, Social, Governance), which now guide our strategy and actions.

The Euralis community, made up of nearly 5,000 employees and 9,000 farmers, is united by strong values: proximity, responsibility, openness and simplicity. These principles, rooted in our history, reflect our commitments to sustainable development and social responsibility. That's why, in 2018, we consolidated these commitments in an ethics charter, a veritable pillar of our governance and corporate culture.

This charter, updated in 2025 to incorporate recent societal and environmental developments, constitutes a common reference base. It formalizes the behavior expected of each member of the Euralis community - employees, directors, members, customers, suppliers - in three fundamental areas:

- **Business ethics and integrity**, to ensure fair and transparent business practices;
- **Ethics and integrity in the workplace**, to promote an inclusive, equitable and respectful environment;
- **Ethics and integrity as a corporate citizen**, with particular attention to our environmental and social impact.

By fully integrating ESG principles into our business activities, we are strengthening our commitment to sustainable, responsible growth. This approach is based on the collective responsibility and individual demands of each and every one of us.

The Board of Directors, the Executive Committee and the Ethics Committee are firmly committed to ensuring the strict application of this charter at all levels of our cooperative. We invite every member of our community to refer to it, to embody it on a daily basis and to actively contribute to its respect, so that together we can continue to build a sustainable and balanced future.



Christophe
CONGUES



Pierre
PAGES



Thomas
CHAMBOLLE



BUSINESS ETHICS AND INTEGRITY

Euralis respects the commitments it has made to its various business partners (suppliers, subcontractors and customers).

The Group expects all its employees to comply with all applicable laws and regulations in the countries in which they operate.

1 - Creating responsible partnerships

*In France and abroad, Euralis is committed to treating all its suppliers **fairly**, regardless of their size or status, in line with its responsible purchasing charter.*

In practice

- ➊ New suppliers are selected following open and competitive tenders, or through a standardized and fair referencing process.
- ➋ Remuneration and payment terms comply with the terms of the contract, the Group's internal procedures and current regulations.
- ➌ Our selection criteria are: quality commitments, price and financial conditions, reliability and respect for deadlines, capacity and flexibility, ethical behavior and CSR commitments.
- ➍ Listening and dialogue must be given priority when resolving supplier disputes, so that corrective action plans can be put in place.



Please refer to the Indirect Purchasing process available on our Intranet.

Employee questions

Question 1: "I'm looking for a new supplier. The first one I contacted offers quality but expensive products. The second supplier's products aren't as good, but they're cheaper. Can I inform the first supplier of the prices offered by the second so that he can lower his prices?"

- ▶ You can inform him that another supplier is offering you better prices, but without revealing the prices or the identity of the other supplier. Otherwise, you would be communicating confidential information about your competitor, which is against the law. Clearly express your budgetary constraints to the supplier and ask if he can review his offer.

Question 2: "I've found an excellent supplier, but he's just starting up, so Euralis is my only customer. Can I still use his services?"

- ▶ It is possible to work with this supplier. However, before entering into a contract, assess the supplier's solidity and limit the risks by creating a progressive partnership (volumes, duration). It is strongly recommended to establish a fixed-term contract, and to encourage the supplier to develop his business with other customers, in order to reduce economic dependence on Euralis.

NB: At the end of the contract, a new call for tenders will have to be issued.

Question 3: "I worked with a service provider on a project recently. I'm very satisfied with the way he worked and I'd like to contact him again to give him another project. Am I obliged to re-tender for this project?"

- ▶ It all depends on the amount of the commitment: below €5,000, consulting other service providers is optional. Above that amount, competitive bidding is the preferred option.

2 - Fair competition

At Euralis, we act responsibly by being demanding and reliable in our decisions and actions. We are committed to respecting competition law, and are aware that healthy and fair competition guarantees a wide choice of products and services, more innovation and better prices for our consumers.

In practice

- 🔴 The Euralis Group wishes to contribute to the dissemination of a culture that respects competition law and, to this end, is committed to providing a clear and secure framework to prevent any behavior likely to have an anti-competitive purpose and/or effect constituting a violation of French and European rules.
- 🔴 It is essential that all Euralis Group employees respect competition law.
- 🔴 Any failure to comply could result in severe penalties, and could be extremely damaging to the Group's future.



We invite you to familiarize yourself with the Competition

Employee questions

Question 1: "Some competitors would like to meet me to discuss unspecified topics. Can I agree to meet them? If so, what subjects would be considered "sensitive" and should not be discussed?"

- ▶ Talking to competitors is not forbidden. On the other hand, this type of encounter should arouse particular vigilance.
- ▶ It is strictly forbidden to exchange commercially sensitive information with competitors, such as: current, future or past prices, market share, margins, profits, business volume, production capacity, customer identity, intentions relating to a current call for tenders, marketing or innovation strategies, and so on.
- ▶ However, it is possible to exchange aggregated, anonymized data and information published on the Internet (annual reports, studies).

Question 2: "When I was a member of the trade association I recently joined on behalf of the Euralis Group, there was some discussion about prices in the industry: how should I behave in such a situation?"

- ▶ Before any meeting, it is essential for the association to convene its members with a detailed agenda, specifying the subjects to be discussed.
- ▶ At meetings, it is essential to adhere strictly to the established agenda and to avoid any discussion outside the association's legitimate interests.
- ▶ If there are any exchanges suggesting collusion with competitors (exchange of sensitive information, agreements on price alignment, sharing of territories or customers, boycott of new market entrants, etc.), ask for them to be stopped immediately. If the discussion continues, leave the meeting, requesting that this be recorded in the minutes and reporting to the Euralis Group Legal Department.

FAQ available on our Intranet and to contact the Legal Department if you suspect or discover anti-competitive practices in connection with the Euralis Group and when entering into a partnership with a competitor, in order to check that there is no infringement of competition rules

Question 3: "I want to set up a partnership with a competitor; what precautions should I take?"

- ▶ Partnerships established with competitors are the focus of the competition authorities' attention, as they can lead to "prohibited agreements". It is therefore essential to adopt a cautious approach when negotiating and concluding such agreements.
- ▶ The first precaution to take, before entering into negotiations, is to sign a confidentiality agreement to protect the sensitive information to be exchanged.
- ▶ Then, during negotiations, you need to be careful about the type of information you pass on to your partner, who remains a competitor (see answer to *Question 1*).
- ▶ You can discuss the common objectives and expected benefits of the partnership, defining the practical details of the collaboration, including the management of each person's responsibilities and contributions, before having them validated by the legal team.
- ▶ During the partnership, systematically record your exchanges, drawing up detailed minutes detailing your discussions and points raised.

Question 4: "In the event of an unannounced visit by an official from the French Competition Authority, I quickly delete certain conversations I've had with competitors, telling myself that there's little chance of him discovering them. Is this really the case

- ▶ This type of behaviour is contrary to the Ethical Policy of the Euralis Group and to the laws in force.
- ▶ Obstructing an investigation by a public authority is severely punished by law.
- ▶ It is therefore advisable to be vigilant about what you write to your competitors - by email, instant messaging and any other form of communication that can be saved - and to cooperate with competition authority officials in the event of an investigation.

3 - Prohibit all acts of corruption and facilitation payments

Corruption is unacceptable. The Group will be inflexible on the subject and will punish employees guilty of corruption.

Interest representation activities must reflect Euralis' values of integrity.

In practice

- ❗ Bribery of any kind is prohibited. Exchanges of cash, securities or gift vouchers are therefore prohibited.
- ❗ The negotiation and execution of contracts must not give rise to active or passive corruption, or complicity in influence peddling or favoritism.
- ❗ As part of its due diligence with public authorities, Euralis and each of its employees undertake not to seek to illegally obtain a political or regulatory advantage and to demonstrate integrity in their dealings with public representatives and bodies.



We invite you to contact your HR department to complete the elearning available on *My Campus Euralis* "Sapin 2 - Fighting corruption".

Employee questions

Question 1: "I've heard that by paying an extra amount to customs agents, it would be possible to speed up customs declaration formalities. Can I do this in the interest of Euralis?"

- ▶ Payments or gifts to public officials in order to gain an advantage for the company are illegal, regardless of local practices. If you receive such instructions or recommendations, report them to your manager.

Question 2: "I'm opening a new office abroad. The local authorities have asked me for a fee to install our telephone lines. Do I have to pay?"

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

4 - Respect the Group's principles regarding the offer and receipt of gifts and invitations

The Euralis Group authorizes the giving and receiving of gifts and invitations subject to certain rules, which are used to assess the acceptability of gifts and invitations.

In practice

- ❗ In order to evaluate the acceptability of gifts and invitations, it is up to all employees to assess :
 - Their professional nature
 - Their value
 - Their frequency
 - Lack of consideration
 - Is it legal? Take into account local legislation or the risks associated with extraterritorial laws if relevant.
- ❗ At Euralis, gifts and entertainment given or received must not exceed a **maximum value of €50 (including VAT) per fiscal year and per third party**.
- ❗ Exchanging or receiving gifts and entertainment for the purpose of obtaining a contract or other benefits from our business partners is prohibited.
- ❗ All gifts and invitations must be declared in advance in our centralized **register** (except for exclusions specified in our Gifts & Invitations policy - e.g. goodies, business meals, sales challenges)



BOARD

We invite you to read the Euralis Group Gift and Invitation Policy available on our Intranet.

Employee questions

Question 1: "At Christmas time, a regular customer offers me a box of chocolates. Am I allowed to accept this gift?"

- ▶ Yes, as long as the gift is of reasonable value (< €50 inc. VAT), unrequited, one-off and not likely to influence a decision. It must nevertheless be declared in our register.

Question 2: "A customer invites me to a seminar and suggests extending the trip by inviting my family. Do I have the right to accept this invitation?"

- ▶ No, because invitations to trips and seminars must be strictly professional.

Question 3: "I'm in business negotiations with a third party and he's invited me to a vernissage. Can I accept?"

- ▶ No, because it is forbidden to receive or give gifts and invitations at a strategic moment: calls for tender, commercial negotiation periods, signing of agreements...

Question 4: "A supplier has just given me a large bag of products. I know it didn't cost him much. Can I, or should I, accept it?"

- ▶ It all depends. If you estimate its value to be less than €50 including VAT, you can accept it after declaring it in the register. If its value is higher, you should thank the supplier for his generosity, but politely refuse the gift.

5 - Preventing conflicts of interest

Euralis employees must avoid situations where the interests of the company and their personal interests are likely to conflict. Should this occur, the Group's interests must take precedence over personal interests.

In practice

- ❗ The employee's personal interest includes any advantage for himself or herself or for relatives, friends, close associates, persons or organizations with whom he or she has or has had business or political relations. Conflicts of interest arise in particular in the following cases:
 - Personal links between an employee and a third party who has a business relationship with the company or is in competition with it.
 - Offers of gifts or benefits from a third party with whom he is in contact in his capacity as an employee of the company.
 - The exercise of a public activity that may interfere with the company's activities.
- ❗ In such cases, he must, in a spirit of loyalty and transparency :
 1. Immediately inform your manager, who will have to take the appropriate decisions;
 2. Make a declaration in our dedicated **register** (see Intranet).



BOARD

We invite you to read the Euralis Group Conflict of Interest Policy available on our Intranet.

Employee questions

Question 1: "I'm a buyer and my brother has just launched a company that could become our supplier. Can I do business with him?"

- ▶ Family relationships can influence your objectivity in decision-making. You must declare this conflict of interest to your manager and in the register. You must withdraw from the selection process and let another impartial person evaluate your brother's proposal.

Question 2: "My wife works for one of Euralis' 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 tricky situation. What should I do?"

- ▶ When you signed your employment contract, you undertook to respect a confidentiality clause. You and your wife must therefore take all necessary steps to ensure that confidential information about both companies remains confidential.

Question 3: "One of our employees owns a farm, yet he works in a team in the Agricultural division. Isn't this a conflict of interest?"

- ▶ Provided the employee is capable of fulfilling the tasks entrusted to him under his employment contract, there is no a priori conflict of interest.
- ▶ If in doubt, contact the Legal Department for advice.

6 - Respect confidentiality and external communication

Respect for confidentiality is essential to the continuity of the Euralis Group's activities. Employees represent the image of the Group and its partners, which is why they must distinguish confidential information from information that can be communicated externally and/or internally.

In practice

- ❗ Appropriating confidential information is considered theft.
- ❗ The disclosure of confidential information of Euralis or any of its business partners to competitors or unauthorized third parties is prohibited.
- ❗ All employees of Group companies are under an obligation not to divulge confidential professional information to which they have access to third parties or to persons employed within the Group who are not authorized to have access.
- ❗ The level of confidentiality of information must be qualified as soon as it is produced or received.



Non-exhaustive list of confidential information:

- Our technical creations and research advances
- Our know-how, our trade secrets
- Our financial situation or that of our customers or suppliers
- Our commercial or contractual conditions
- Our projects identified as such.

Employee questions

Question 1: "My friends often ask me about my work at Euralis: they're curious to know what new launches we have in the pipeline. What information can I really give them?"

- ▶ When it comes to new product launches, you may want to give a time frame (e.g.: for the holidays, we may be releasing a new product). Keep up the suspense and arouse their curiosity: you can offer them a tasting when one of our new products is released!

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

- ▶ You ask him to send them back to his former manager, explaining the situation.

Question 3: "I've got a trainee in the Research department, and he's due to write an internship report soon. I'm a bit worried that certain information, such as innovations, will be disseminated externally... What should I do?"

- ▶ Before working with an intern (as with external service providers), it is advisable to have them sign a confidentiality agreement. At the start of the internship, you must inform the intern of the types of information that may be communicated. You must ensure that the intern submits his/her internship report to you prior to publication, so that you can amend it if necessary.

7 - Guaranteeing respect for privacy and the protection of personal data

Respect for privacy is a right that Euralis is committed to respecting by keeping only the personal data necessary for its activities. Protecting the personal data of our employees, customers, members, service providers and suppliers is a major responsibility for Euralis.

In practice

- 🔴 We respect our employees' privacy and right to disconnect, and encourage them to distinguish between their private and professional lives in their daily work.
- 🔴 We process personal data lawfully, fairly and **transparently**. No data may be processed without the knowledge of the persons concerned.
- 🔴 We limit the collection of data to what is adequate, relevant and necessary for our activities.
- 🔴 We take the necessary measures to protect the confidentiality of personal data, strictly limit access to them and not disclose them without authorization.
- 🔴 We do not keep data longer than necessary.
- 🔴 We enable our employees, customers, members and suppliers to control their data and how we use it.
- 🔴 We check that our service providers who use personal data comply with these commitments.

Employee questions

Question 1: "One of my colleagues has had an operation. I'd like to send him a note of support, but they won't give me his home address. What can I do?"

- ▶ It's important to remember that everyone has the right to privacy, and that your colleague may not want his or her address to be made public. Speak to Human Resources, who may be able to pass on your message.

Question 2: "I'd like to record a video meeting so that I can write up the minutes more easily. Is this allowed?"

- ▶ Yes, as long as all participants have been informed in advance and the video recording has been deleted once the minutes have been drafted.

Question 3: "One of our customers wishes to exercise his right to object to the processing of his personal data. What should we do?"

- ▶ You must forward this request to your entity's Data Protection Officer (DPO), who will coordinate its processing. You can find our DPO contacts on the dedicated Intranet page (RGPD).



ETHICS AND INTEGRITY IN THE WORKPLACE

Euralis employees are called upon to adopt the principles of respect for others, each person having rights and duties towards each other.

1 - Ensuring a safe and pleasant working environment

Euralis brings out the best in every employee while improving safety and working conditions. Employees must ensure that their actions do not entail any risk, either for themselves or for others.

In practice

- ❶ When it comes to safety, the only acceptable target is zero accidents. Developing a common culture based on prevention and action is essential to achieving this ambition.
- ❷ All employees must comply with the Group's safety rules and those of their work site.
- ❸ The health and safety of all employees is a constant priority in the organization of work and the design of facilities.



Employees must report and act immediately on any behavior or installation that could compromise the safety of their working environment.

Employee questions

Question 1: "My Production Manager has exceptionally asked me to deactivate a safety system which is slowing down the production line. What should I do?"

- ▶ Safety is a commitment that must not be compromised by scheduling constraints or for any other reason. Never disconnect a safety system. If your line manager insists, you must refuse and inform site management or your HR department.

Question 2: "I've just learned that one of our subcontractors has been drinking on our premises. Insofar as he is not a Euralis employee, should I be concerned?"

- ▶ Report to your manager any behavior that could compromise the safety of your work environment through the consumption of alcohol or any illicit substance, whether by a service provider or a Euralis employee.

Question 3: "There's a truck waiting to be loaded and my colleague who's supposed to be loading it has been absent for a while. Having already driven forklift trucks in my previous company, can I replace him?"

- ▶ Driving a self-propelled forklift requires a certain level of qualification and a driving licence issued by the company. In the absence of either of these, and despite your previous experience, you must never use your colleague's forklift.
- ▶ Generally speaking, the prerequisite for any use of handling equipment or work on electrical installations or dangerous machines is to have undergone training appropriate to the task, then to have validated one's skills, and finally to have been authorized or empowered to carry out the activity in question.

2 - Ensuring equal opportunities

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

In practice

- Employees must work with and respect all their colleagues, regardless of their origin, religion, nationality, gender, sexual orientation, disability, age, family status, etc.
- No discrimination will be tolerated, whether in terms of employment, training, promotion, remuneration job retention, within Euralis.
- Euralis is looking for the most appropriate solutions to help disabled or sick employees stay in work.

Employee questions

Question 1: "HR is proposing that I integrate a disabled person into my team. I know that diversity is important at Euralis, but I'm afraid this person will be less productive."

- ▶ Experience shows that the presence of people with disabilities makes no difference to working relationships. Don't forget that recruitment is based on skills; the difference lies in the way the workstation is adapted.

Question 2: "One of my colleagues didn't select a supplier who seemed to meet all our expectations. Given the comments he often makes, I suspect it's because of the supplier's ethnic origins. What should I do?"

- ▶ Any discrimination based on skin color, nationality or ethnic origin is prohibited. Talk to your manager.

Question 3: "I've witnessed a colleague's inappropriate behavior with a customer who has difficulty expressing himself. What can I do about it?"

- ▶ Try to discuss it with your colleague first, and if his or her attitude catches your attention, let him or her know.
- ▶ If you don't see any change, talk to your manager.

3 - Preventing and combating sexism

Euralis aims to strengthen professional equality between women and men by offering the best conditions for personal development and success for all.

In practice

- 🔴 Any sexist comments or behavior will be punished.
- 🔴 As a manager, I'm careful to remain objective and not let myself be influenced by prejudices or preconceived ideas. I regularly ask myself: "Would I act the same way if it were a man or a woman?"
- 🔴 When I witness or am the victim of sexist comments or behavior, I can point out the sexist nature of these comments, in front of the group or face-to-face with the person concerned. I can also report the situation to my HR contact, to one of my CSE's sexual harassment and sexist harassment referents, or to my manager.



We invite you to contact your HR department to complete the elearning available on *My Campus Euralis* "Oxygène - Preventing and acting against ordinary sexism".

Employee questions

Question 1: *"I have a meeting with a customer who is always making remarks about my figure and is clearly trying to hit on me. He's a customer, not a Euralis employee, and I'm worried that if I say anything, it will end the business relationship."*

- ▶ You should talk to your manager about it. Euralis' policy is to ensure that no behavior violates the right to respect and human dignity, including by business partners.

Question 2: *"I work in a very masculine environment. When I recruit, I only get male candidates. But I'm convinced that I can recruit a woman with equivalent skills. What can I do?"*

- ▶ Diversity within a team is a real asset, enriching perspectives, skills and customer understanding. It contributes to improving the company's performance and attractiveness.
- ▶ To diversify profiles, I ask my local HR to present me with internal or external applications from both men and women.

Question 4: *"I'm organizing a face-to-face summary meeting for Wednesday afternoon. I know that this poses a problem for two of the team members who have children and prefer to leave early that day. Is this a form of indirect discrimination?"*

- ▶ The balance between private and professional life is important, and allows our employees to flourish.
- ▶ To promote this work-life balance, it's important to schedule meetings at reasonable times and plan them in advance. Always check whether other time slots are available. Imposing a timetable without taking everyone's constraints into account can lead to indirect discrimination.

4 - Respecting human dignity

Euralis strives to provide a respectful working environment for all. This environment must be characterized by trust and the absence of any form of intimidation, oppression or exploitation.

In practice

- ➊ Euralis ensures the application of international standards aimed at prohibiting forced labor and child labor, both within its establishments and among its various stakeholders.
- ➋ Any behavior that undermines human dignity in the workplace, particularly through acts of intimidation or pressure, will be condemned and brought before the appropriate courts.
- ➌ Any act of physical violence against people in the workplace will be prosecuted.



DEFINITION

Moral harassment is the repeated harassment of an employee, the purpose or effect of which is to cause a deterioration in working conditions that is likely to infringe the employee's rights and dignity, impair his or her physical or mental health, or jeopardize his or her professional future

Sexual harassment is the repeated use of sexual or sexist language or behavior that violates a person's dignity or creates an intimidating, hostile or offensive situation.

Employee questions

Question 1: "My line manager can be very intimidating. I know it's to encourage us to do quality work, but sometimes she can be really humiliating, which hurts the morale of the whole team. What can I do about it?"

- ▶ Your manager's role is to motivate her team. It's right for her to evaluate or comment on the performance of team members. However, a manager must also treat her team with respect and act appropriately. If you feel you are not being treated in a professional manner, you should speak up, or if the situation does not allow it, speak to your HR contact.

Question 2: "A manager regularly makes remarks about the way I dress. I don't hesitate to put him in his place with humor, but at the last seminar, he went a little further, going so far as to want to touch me."

- ▶ The situation is sexual harassment. You should tell your manager or HR about it, or report the behavior (anonymously or not) via the alert platform. This behavior is not acceptable. Euralis' policy is to ensure that no behavior violates the right to respect and human dignity, whatever the hierarchical relationship within the company.



ETHICS AND INTEGRITY AS A CORPORATE CITIZEN

As a socially responsible company rooted in its territories, Euralis is committed to acting responsibly and sustainably throughout its value chain.

1 - Working to make a positive impact on society

Through its CSR approach, Euralis integrates Environmental, Social and Governance (ESG) criteria at the heart of its strategy, creating value for all its stakeholders.

In practice

- Euralis has developed a policy to guide its approach to Corporate Social Responsibility. This policy is based on the ESG pillars, and translates into concrete commitments mobilizing all the stakeholders in its value chain:

ENVIRONMENT

- Taking action in the face of climate change to preserve resources and biodiversity

SOCIAL

- Promote the cooperative's local activities and ensure a satisfactory income for our members
- Supporting men and women through change, fostering social dialogue and promoting equal opportunities
- Guarantee the safety of all the cooperative's internal and external players and promote quality of life at work.
- Promoting development and local roots
- Contribute to food sovereignty and offer our customers healthy, safe and sustainable products and solutions

GOVERNANCE

- Promoting our values and ethical principles within our sphere of influence
- Promoting territorial governance and integrating geopolitical issues
- Promoting welfare and well-being

Employee questions

Question 1: "How can I find out about the Group's results and objectives in these areas?"

- You can find all our results in our Extra-Financial Performance Statement (EFSPS) published each year and made available to you on the Intranet. You will be able to clearly identify the progress made in each of these areas.

Question 2: "How is Euralis taking action to combat global warming?"

- As part of its Climate strategy, Euralis has chosen the SBTi scientific approach to support the evolution of its agricultural, food and energy practices in order to achieve a global warming scenario limited to +1.5°C compared to the pre-industrial era. Euralis' ambition is to become a major player in the production of renewable energies by contributing to the resilience of farms and the self-consumption of energy by our sites, but also and above all to accompany the Euralis farm towards agricultural practices with low greenhouse gas emissions.

Question 3: "What is Euralis doing to optimize water use?"

- Managing water resources is a major challenge for the entire Group, in both its agricultural and agri-food businesses. More and more initiatives are being taken to preserve water resources (e.g.: seeds resistant to water stress, partnership with the Adour-Garonne water agency, control solutions for optimized irrigation, reduced consumption and effluent treatment in our industrial processes).

Question 4: "How does the company ensure that Animal Welfare (AW) is at the heart of its activities?"

- Euralis complies with BEA regulations and ensures animal welfare throughout the value chain, from birth to slaughter.
- Our cooperative is committed to improving the living conditions of animals in all its sectors (Palmipeds, Broiler



Poultry and Cattle). Feeding, health, living spaces and transport are key points in our approach.

2 - Meeting the expectations and satisfying the requirements of our customers and consumers

Euralis is committed to producing healthy, safe food, while helping to strengthen food sovereignty. Its rigorous quality approach, based on high standards and complete traceability, guarantees the safety of its products throughout the production chain.

In practice

- 📌 Euralis provides consumers with all the information they need to know about the products it markets, in particular their essential characteristics.
- 📌 Euralis is permanently committed to traceability: food safety, origin of products/production, animal welfare, labeling.
- 📌 Euralis is also committed to the certification of its products and production methods, from upstream to downstream / from producer to consumer: IGP Sud-Ouest, Label Rouge, Organic Agriculture, etc.
- 📌 Euralis has certifications and labels guaranteeing the control of food safety and good practices in their businesses/supplies chains: IFS, FSSC 22000, SQF, CSA-GTP, Maize Quality Charter Class A.

Employee questions

Question 1: *"During the manufacture of a product, I notice a quality problem, should I report it?"*

- ▶ Our products are subject to production standards (specifications, quality charters...) and any anomaly observed must be immediately reported to your manager.
- ▶ Quality, including the culture of food safety, is a state of mind and a permanent requirement of our organization. We encourage everyone to be proactive, because we are convinced that everyone holds part of the solution to achieving the desired result.

Question 2: *"How does Euralis ensure that it offers its customers/consumers healthy, balanced products?"*

- ▶ In 2023, Euralis defined a Group Nutritional Charter, combining pleasure and health. The result of a collaborative approach with the Duck and Catering businesses, this charter is implemented within each of them through roadmaps adapted to the specificities of their products.

Question 3: *"What concrete actions has Euralis taken to combat food waste?"*

- ▶ Euralis takes action at every level to reduce waste, by optimizing its agricultural practices and improving the processing, storage and logistics of its products (minimizing losses throughout the process, destocking products nearing their use-by date in our sales outlets and donating to food banks).

3 - Contribute to social cohesion through community contributions and charitable activities

Euralis is convinced that its responsibility is not limited to its economic activity. We are deeply committed to building a future where performance goes hand in hand with solidarity and social cohesion.

In practice

- 🔹 Euralis encourages the development of societal projects with the aim of contributing to the general interest and territorial anchorage. Contributions to charitable activities and patronage actions are authorized if they effectively serve a cause of general interest and contribute to the civic action defined by Euralis in compliance with the law and the present charter.
- 🔹 As a local player, Euralis is committed to preparing for the future by supporting the professional orientation of young people in its area, in particular by :
 - Internships and work-study programs
 - Participation in job fairs and "Concours Passerelles" juries.



FOR INFO

Euralis is in contact with consumer, local residents' and environmental associations through site administrators and managers.

Euralis is also a partner:

- Solidarity: Mesa, Banque Alimentaire, Restos du Cœur, etc...
- Events: réveillon Solidaire in Lescar, fête d'antan in Maubourguet, etc...
- Long-time sportsman: Section Paloise rugby club and participation in local sporting events.

Euralis is a patron of the OPPB, Orchestre de Pau Pays de Béarn.

Employee questions

Question 1: "In my job, I'm often approached by schools that would like Euralis to pay them an apprenticeship tax. How do I respond?"

- ▶ Euralis gives priority to partnerships with schools related to our activities, i.e. business, agronomy, agri-food or agriculture schools.
- ▶ If in doubt, get in touch with your HR contact. He/she will take charge of the matter.

Question 2: "I'm a volunteer in a structure that supports people with disabilities. We're currently looking for new volunteers. I'd like to tell people about it, especially my colleagues. Can I talk to them directly?"

- ▶ Yes, we can only support initiatives of this nature. Don't hesitate to talk to the Group's Communications department, which will propose the company's sponsorship strategy.

4 - Authorizing personal political activities

Political activities are carried out in a personal capacity outside working hours. No payments or other contributions will be made to political parties, politicians or related institutions.

In practice

- ❌ Euralis does not finance any political party or institution.
- ❌ Euralis does not support any political party or institution.
- ⚡ Employees wishing to become involved or participate in political activity must do so on their own time and at their own expense, on an individual basis and with a clear statement that they do not represent the company.

Employee questions

Question 1: "My line manager suggested I make a donation to his daughter's mayoral election campaign. Is this appropriate?"

- ▶ No, as a manager this can be considered as pressure and abuse of authority. This is not tolerable behavior.
- ▶ We advise you to refuse any such request. If you feel pressured as a result, contact your HR department.

Question 2: "I would like to run for mayor of my commune (1900 inhabitants). I plan to make it known during my campaign that I work for Euralis."

- ▶ Under no circumstances should you suggest that Euralis supports your application. Your application is personal and must not commit the Group to your application.
- ▶ If you are elected, you must declare your situation in the **Elected corporate office** category of your annual conflict of interest declaration.



ETHICS MANAGEMENT

The Euralis Ethics Charter, drawn up by the Group's Ethics Committee, is intended for all employees. Managers and HR contacts are available to listen to any questions or concerns raised by employees. For this reason, Euralis wishes to encourage all its stakeholders to speak up and engage in debate on any ethical issues they may be aware of.

1 - Charter distribution

Each Group entity implements this charter taking into account the specific features of its business and geographical area.

In practice

- The General Management of each of the Group's Sectors/BUs is required to communicate the Ethics Charter to its employees.
- Managers and HR contacts are required to alert their entity's ethics team if necessary to any situation that does not comply with the charter.
- The electronic version of the charter is posted on the Group intranet and website. A paper version of the Code of Ethics is also available at each of the Group's physical sites.

Employee questions

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

- ▶ You can find it on the Intranet at any time. You can also consult a free copy at your workplace.
- ▶ It is also available on the Group's Intranet and Internet sites.

Question 2: *"The Group is distributing a new document to everyone. How can the ethics charter be applied to all employees, given the variety of our activities and ways of working?"*

- ▶ This document was co-authored by the Group's various stakeholders:
 - General Management: to give impetus to the direction to be followed and build a common base
 - Directors, members of the Ethics Committee: giving meaning to the approach
 - A panel of collaborators: to ensure that the content speaks to everyone and answers questions that aren't necessarily raised.
- ▶ This charter will live and evolve according to the feedback and comments we receive during its application.

2 - Ethical responsibility at every level

Ethical responsibility can be found at every level of the Group's organization: from those closest to operations/land to the Euralis Group Board of Directors and its Ethics Committee.

In practice

Euralis offers a warning system to :

- Reinforce the Euralis Group's ethical approach.
- Facilitate each employee's means of expression, so that everyone can play a part in risk prevention.

The right to alert is a complementary mechanism available to employees:

- You'll find the website address on the Group's Intranet site and on the notice boards.
- It does not replace existing warning channels such as the hierarchy or employee representatives.
- Its use is optional and fully in line with our Human and Social Policy.

Within each entity, the main players in the ethics alert system are :

- General Management, which is responsible for this system.
- The Local Ethics Team, whose main task is to deal with the reports received. Their names and contact details can be found on the Group Intranet. They are bound by a strict confidentiality agreement.

NB: whistle-blowers may also choose to contact the Group Ethics team directly.

- 🔔 All Euralis employees are responsible for the application of this charter and must report any transgression observed and/or suffered.

Employee questions

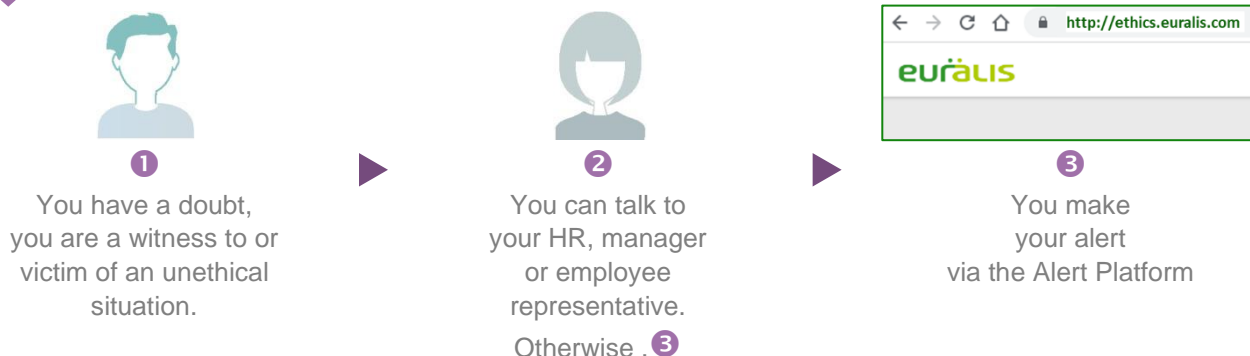
Question 1: "I'm faced with an unethical situation but I can't talk to my manager or HR manager about it. Who can I turn to?"

- ▶ If you can't talk to your manager or HR manager, you can send an alert via the Internet platform. You'll find the contact details on the dedicated Intranet page.
- ▶ Once an alert has been reported, the Ethics team will be notified and will carry out the necessary due diligence.

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

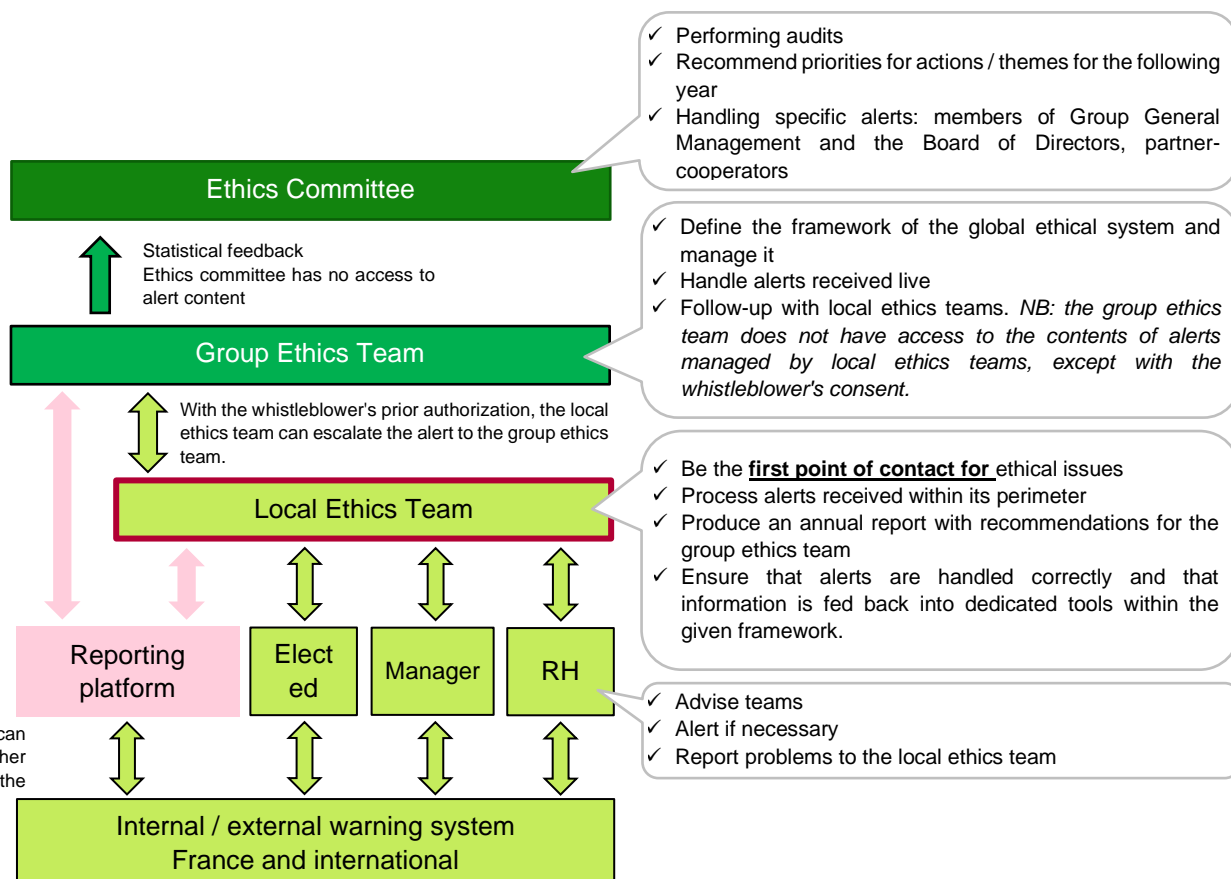
- ▶ Cases reported will follow the Euralis procedure indicated on the following page and, where applicable, the legal procedure of the country where the infringement took place.
- ▶ In the case of alerts via the platform, you can track the progress of your alert by logging on to the platform.
- ▶ A confidential annual report will be presented to General Management with recommendations and action plans.
- ▶ A summary will be presented in the annual CSR report.

3 - Euralis warning system - Dare to speak out



Alerts raised via the platform will then be communicated to members of the local ethics teams or to the Group ethics team, depending on the choice made. You will find their names on the dedicated Intranet page; they are all subject to a strict confidentiality agreement.

This alert system is in place for all Group employees, regardless of their geographical location. Specific national systems may be combined with this Group system. In such cases, additional information will be available on the relevant national intranets.



We invite you to read the Ethics Alert Procedure available on our Intranet and Internet sites and from your HR contacts.

LAUNCH A PROFESSIONAL ALERT



ARE YOU A VICTIM OR WITNESS OF UNETHICAL ACTION?



Make initial
telephone or face-to-
face contact with the
best to talk to about
the issue

*(Manager, HR, elected
representatives)*

- Then write down the situation with him to keep a written record containing :
 - Identity, functions and contact details of the issuer of the professional alert
 - Identity, functions and contact details of persons subject to an alert
 - Identity, functions and contact details of persons involved in receiving or handling the alert
 - Facts reported.
- Alerts can be sent by any means (mail, e-mail, telephone, personal contact), and will be confirmed in writing where appropriate.
- Those responsible for collecting and processing alerts are bound by a strict confidentiality obligation.



You prefer to use
the Alert Platform

WEBSITE

- Connect to the site; you'll find the address on the Euralis Intranet site and on the notice boards.
- Select your language
- Follow the indicated procedure.

CHECK THE FACTS

In the course of an ethics investigation, everyone is required to cooperate fully and to provide information and documents on first request.

Every alert, whether from HR, managers, elected representatives or the alert system, must be passed on to the local ethics team.

The latter, accompanied where necessary by the competent departments concerned by the alert, takes all measures to verify the authenticity of the facts brought to its attention.

Once an alert has been received, it is processed as follows (see Ethical Alert Procedure):

n°	Stage name	Stage manager	Deadline
0	<i>Issuing an alert</i>	<i>Warning system</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 alert (see Ethics alert criterion) - Whistleblower status	Ethics Team	Within 2 months
4	Notification of persons concerned by the alert	Ethics Team	Reasonable deadline
5	Fact-finding/investigation	Ethics Team	Up to 3 months
6	Informing the whistleblower of the follow-up to the investigation	Ethics Team	Up to 3 months
7	Drafting of the survey report. The report is confidential.	Ethics Team	Within 90 days of survey completion
8	Investigation by authorities, if necessary	Ethics Team	
9	Closure of the alert handling procedure	Ethics Team	
10	Notification to whistleblower, victim, respondent	Ethics Team	At the end of the Procedure

- ❶ The principles of confidentiality and presumption of innocence are respected.
All investigations are conducted in compliance with applicable legislation.
- ❷ The use of the whistleblowing system in good faith, even if the facts subsequently prove to be inaccurate, does not expose the whistleblower to sanctions. On the other hand, improper whistle-blowing may result in disciplinary and/or legal action.

PROTECT WITNESSES AND VICTIMS

ANONYMAT

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

All reports are investigated with due respect for the rights of all parties involved.

INFORMATION

The person concerned by the Group alert is notified as soon as the alert system is activated. They will be informed of the nature of the allegations made against them. Notification may not be immediate if it is necessary to verify the facts, preserve evidence or refer the matter to the competent authorities.

Under no circumstances will the person be able to obtain the identity of the sender of the alert.

Anyone who has raised a concern will be informed of the results of the investigation, insofar as this is appropriate and the information can be communicated without breaching the law or other confidentiality obligations.

In accordance with regulations, data subjects (whistle-blowers, respondents and witnesses) may exercise their right to consult and rectify personal information held by the ethics team, by sending a request. Individuals may also object, on legitimate grounds, to the processing carried out, or ask for it to be restricted. However, the ethics team will not comply with the request if the processing of the data is subject to a legal obligation, if there are legitimate and compelling grounds for processing the data, or if the data is necessary for the establishment, exercise or defense of legal claims.

PROHIBITION OF REPRISALS

Any person abusing his or her hierarchical position or using any means of pressure to take reprisals is liable to disciplinary action.

DATA RETENTION PERIOD

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

When an alert is not followed by disciplinary or legal proceedings, archiving will take place within two months of completion of the checks.

When disciplinary proceedings or legal action are taken against the person implicated or the author of an abusive alert, the data relating to the alert is kept until the end of the proceedings or the limitation period for appeals against the decision.

Data subject to archiving measures is kept, within the framework of a separate information system with restricted access, for a period of six years, in compliance with the RGPD

Employee questions

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

- ▶ Only use facts, data or information directly related to the scope of your alert. These will be examined during the verification process.

Question 2: *"I think I've witnessed scenes that don't respect this charter. I hesitate to talk about it".*

- ▶ If you have any doubts, don't hesitate to speak to your manager and/or HR contact and/or elected representatives and/or alert system (Internet, ~~telephone~~). Reports made in good faith by an employee which subsequently prove to be inaccurate will not be sanctioned. However, the Euralis Group would like to point out that slanderous and false reports may give rise to sanctions.

4 - Associated disciplinary regime

Each Group company implements this charter taking into account the specific features of its business and geographical area.

Article 17, 7° of Law 2016-1691 of December 9, 2016 on transparency, the fight against corruption and the modernization of economic life, known as Sapin II, provides for the establishment of "a disciplinary system enabling company employees to be sanctioned for breaches of the company's code of conduct".

By virtue of this legal provision, compliance with the Code of Ethics is imperative, as any breach of the present Code is liable to result in the opening of disciplinary proceedings. Any employee who violates the provisions of this code is therefore guilty of misconduct, and is liable to disciplinary sanctions that are appropriate and proportionate to that misconduct, up to and including 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.

In addition, it should be remembered that the governing body is not obliged to wait for a criminal ruling before implementing disciplinary sanctions if the facts are proven and their seriousness justifies it. The implementation of such sanctions can be based on the findings of a detailed internal investigation, which can rigorously establish the materiality of the facts of which the person concerned is accused.

Finally, in strict confidentiality and in compliance with personal data protection rules, the company reserves the right to record any disciplinary sanctions taken against employees of the company concerned, with a view to implementing the necessary action plans to raise awareness and foster a culture of ethics.

Employee questions

Question 1: "What is the true legal value of the ethics charter?"

- ▶ The Code of Ethics is appended to the internal regulations. It therefore has a legal value equivalent to the latter, which is why any breach of the provisions of this charter may constitute a fault on the part of the employee.

Question 2: "In disciplinary terms, is the employee subject to the "classic" disciplinary procedure and related provisions?"

- ▶ Indeed, like any other employee who has committed a fault, the employee will be subject to the disciplinary procedure laid down by law and by the company's internal regulations.

5 - Find out more

You can find all our documentation on our dedicated Intranet pages.

- Responsible Purchasing Charter
- Indirect Purchasing Processes
- FAQ Competition
- Gift and Invitation Policy
- Conflict of interest policy
- General data protection policy
- Declaration of Extra Financial Performance (DPEF)
- Ethics alert procedure