

EFFICIENT AND SUSTAINABLE TRANSITIONS

2024 NON-FINANCIAL PERFORMANCE STATEMENT





This document discloses information concerning Avril's extra-financial performance, in response to regulations: decree no. 2017-1265 of 9 August 2017 issued for the application of order no. 2017-1180 of 19 July 2017 on the publication of non-financial information by certain large companies and certain groups of companies.

This report is the official publication of the Group's achievements and performance in terms of sustainable development for the year 2024. It covers all the activities and subsidiaries included in the reporting scope for the period from 1 January to 31 December 2024, corresponding to the company's financial year. Given the date of publication of the document, information covering the beginning of 2025 is also included where available.

This Extra-Financial Performance Statement (DPEF) is Avril's mandatory annual CSR reporting. It provides an update on the Group's actions with regard to all 14 SPRING indicators, as well as a follow-up on 6 additional CSR indicators. In addition to this DPEF, interested readers can also refer to the Avril Integrated Annual Report available on the website.

<https://presse.avril.com/en/publications/?lang=en>



The digital version of this document complies with the Web Content Accessibility Guidelines (WCAG 2.2) and is ISO 14289-1 certified. Its ergonomic design enables people with motor disabilities to navigate through the PDF using keyboard commands. Accessible to the visually impaired, it has been tagged so that it can be transcribed vocally by screen readers, in its entirety, from any computer.

Accessible PDF powered by!  DocAxxess

TABLE OF CONTENTS

AVRIL: PURPOSE AND ACTIVITIES

Serving the earth: the manifesto	5
Collegial governance, anchored in upstream agriculture	7
Sustainable development governance	10
Business model: an organisation based on sector	11
Simplified value chain of the group's activities	12

STRATEGY AND CSR: AN INTEGRATED VISION

SPRING, our CSR approach	14
United Nations Sustainable Development Goals	16

IDENTIFICATION OF EXTRA-FINANCIAL RISKS

Methodology	17
Avril's main extra-financial risks	18
Correspondence table: commitments - SPRING - SDGS - extra-financial risks	20

COMMITMENT

1



TAKING ACTION FOR AGRICULTURE THAT RESPECTS THE PLANET

Contributing to agricultural transition	23
Meeting the new expectations of consumers and customers	27
Taking action for animal welfare	29

COMMITMENT

2



TAKING ACTION TO PROTECT NATURAL RESOURCES AND BIODIVERSITY

Introducing more responsible sourcing	34
Limiting water resources	40
Developing the circular economy	42

COMMITMENT**3***TAKING ACTION
TO DEVELOP LOCAL SECTORS*

Processing raw materials
originating in france

45

COMMITMENT**5***TAKING ACTION
FOR THE CLIMATE*

Reducing the footprint of our activities

51

COMMITMENT**6***TAKING ACTION
FOR A COLLECTIVE
AND INCLUSIVE PROJECT*

Ensuring safety

58

Developing all talents

61

Sharing a common culture and values

64

Paying attention to employees

67

Working with our external stakeholders

69

Offering safe, quality products

71

EXTERNAL RECOGNITIONS

Impact assessment

73

Responsibility towards our employees

75

Site quality certificates

76

*SUMMARY TABLE
OF INDICATORS*

77

*INDEPENDENT
THIRD PARTY REPORT*

79

COMMITMENT**4***TAKING ACTION FOR
OUR INVESTMENTS' IMPACT*

Sustainable investment in sectors

47

AVRIL: PURPOSE AND ACTIVITIES

SERVING THE EARTH: THE MANIFESTO

"At Avril, we are here for others. For men and women.

For our sectors. For our regions. And for the Earth.

We are the furrow, the common ground.

From our roots to every point of the compass, our work is all for them.

We work for people, feeding them with the best nature has to offer, providing greener energy and the benefits of plant-based science.

We work for those who cultivate, transform or reinvent the soil.

For our sectors, which we make stronger today to be even bolder tomorrow.

We work for our planet, to protect its resources and all living systems.

Nurturing Humanity and Nature.

Nurturing businesses and ideas.

Avril exists to grow.

To enhance. To strengthen. To set in motion.

To enable everyone to thrive.

We exist to Serve the Earth."

The expression of Avril's raison d'être is the fruit of three years of iterative and collaborative work which, in 2021, resulted in a simple phrase: **"Serving the Earth"**. This raison d'être is rooted in the four dimensions that define the uniqueness of the Avril model.

Connect with confidence

Avril is a collective effort, a thread that links upstream to downstream, from farm to fork, bringing together all the players in the sector through the actions of our employees, to help them grow, improve performance and efficiency and meet the expectations of our customers and consumers. Avril is also a company where trust is at the heart of our interactions.

Taking care of living things

Avril is at the heart of the agricultural, food and environmental transitions. We are developing remuneration models to encourage sustainable agricultural practices, developing local supply chains in the areas where we operate, and standing by our farming partners in their concern for animal welfare. At Avril, we place the safety of our women and men as our number 1 priority and consider that their development and employability is as important a responsibility as that of paying them fairly and equitably.

Redistributing value

As its founders intended, Avril reinvests its profits for the benefit of the industry, enabling it to grow stronger year after year and to fuel its organic and external growth. Internally, the Group is keen to organise the transfer of skills and the sharing of best practices in the field; each manager is given very concrete objectives for the development of his or her employees.

Inventing tomorrow

Preparing for the future, inventing solutions for sustainable growth that respect the living world and enable us to meet the planet's major challenges. That's our DNA, and we were pioneers in biodiesel, today major players in oleochemicals and tomorrow in plant proteins. Audacity is one of our three values, and every Avril employee is encouraged to be enterprising on a daily basis.

ACTION PRIORITIES WE'RE COMMITTED TO THAT DEFINE OUR DAILY ACTIVITIES

Serving the Earth means...

...TAKING ACTION FOR AGRICULTURE THAT RESPECTS THE PLANET

Because we believe in agriculture that feeds people and respects the planet, we are committed to being the link with producers, enabling dialogue and building solutions for healthy food and fair pay for farmers' work.

...TAKING ACTION TO PROTECT NATURAL RESOURCES AND BIODIVERSITY

Because we will continue to import agricultural raw materials that cannot be produced locally and that come from countries at risk of deforestation or conversion of threatened ecosystems, we are committed to ensuring that, by 2030, 100% of our palm and soya supplies come from sustainable crops.

...TAKING ACTION TO DEVELOP LOCAL SECTORS

Because we are committed to a dynamic local economy, we are committed to accelerating the development of local supply chains in all our areas of activity, and from 2025 for 100% of our edible oils when the raw materials are available locally.

...TAKING ACTION FOR OUR INVESTMENTS' IMPACT

Because we want to have a positive impact on local communities and the environment, we are committed to ensuring that, by 2030, 100% of our investments, whether industrial or financial, are based on economic, environmental and social criteria.

...TAKING ACTION FOR THE CLIMATE

Because we support the United Nations' objective of limiting global warming to 2 degrees, as set out in the Paris Agreements, we are committed to reducing all our direct and indirect greenhouse gas emissions by 30% by 2030 (vs. base year 2019).

...TAKING ACTION FOR A COLLECTIVE AND INCLUSIVE PROJECT

Because we believe in the strength of the collective, which is at the root of our business model and our governance, we are committed to nurturing an ongoing and demanding dialogue with all our stakeholders.



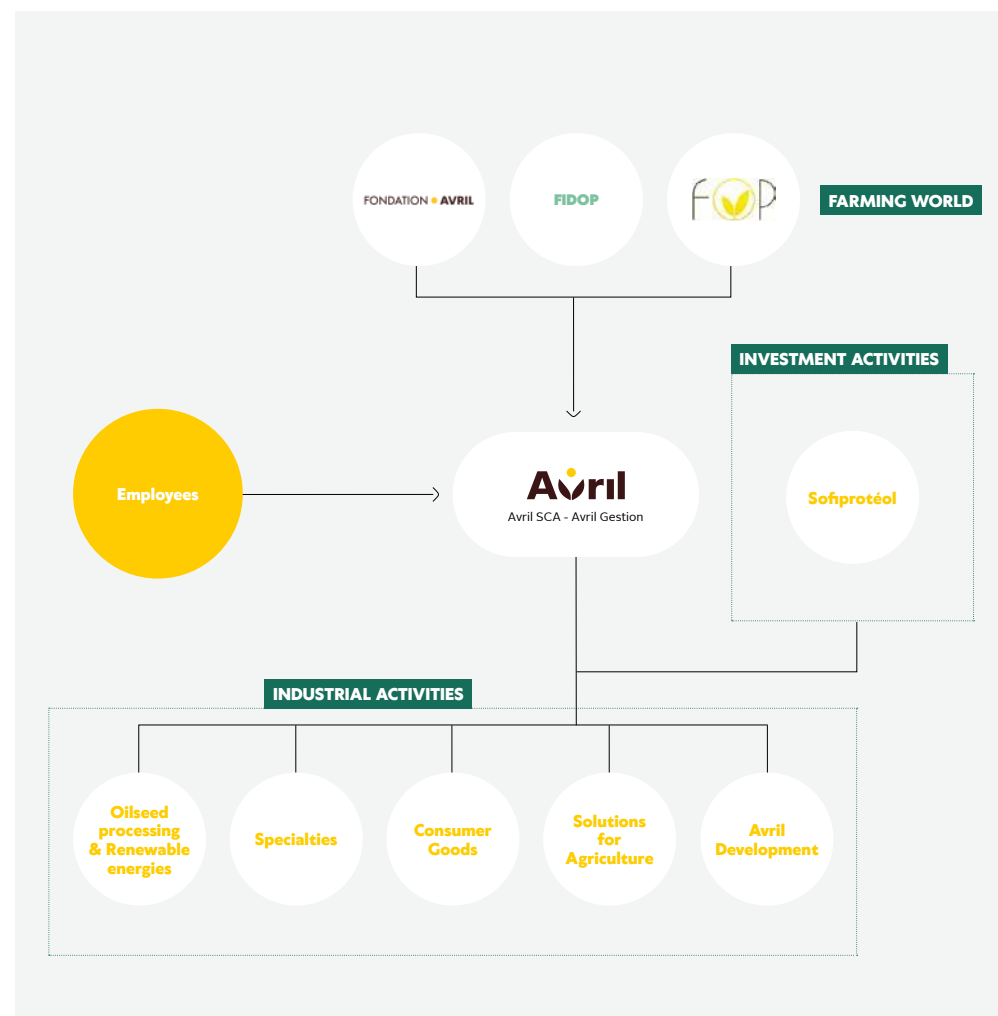
COLLEGIAL GOVERNANCE, ANCHORED IN UPSTREAM AGRICULTURE

Avril has been a Société en Commandite par Actions (SCA) since 2015. This form of company separates the power of the shareholders (the limited partners, which include the FOP¹, the Foundation Avril², the FIDOP³) from that of the manager (Avril Gestion, the general partner). This form of governance was designed to perpetuate the central role of the Group's founding shareholders - the farmers in the sector - at the heart of its growth strategy.

The limited partners exercise their role through a Supervisory Board, whose mission is to oversee the management of the company. The Supervisory Board has eight members, six of whom are representatives of the limited partners, namely Stéphanie Flament, Guillaume Chartier (Chairman), Fabrice Moulard, Dominique Defay, Jean-René Menier and Emmanuel Leveugle, and two of whom are representatives of Avril employees elected by their peers, namely Valérie Heuschling (CFDT) and Jonathan Michaux (CGT). The Supervisory Board meets at least once a year.

The Board of Directors of Avril Gestion appoints the manager of the SCA and decides on the major strategic and financial orientations of Avril. It ensures that management is carried out in a responsible and ethical manner. It is made up of nine members: four farmers representing the FOP, three personalities from the economic world and two people who work or have worked in the agricultural and/or agri-food sector. In February 2017, the directors of Avril Gestion elected Arnaud Rousseau as Chairman of the Board.

Further information on Avril's corporate governance can be found in the integrated annual report.



¹ Fédération Française des Producteurs d'Oléagineux et de Protéagineux (French Federation of Oilseed and Protein Plant Producers)

² Public interest foundation

³ Fonds de développement interprofessionnel de la filière des oléagineux et des protéagineux (interprofessional development fund for the oilseed and protein crop sector)

The Avril Executive Committee

The executive and operational management of Avril is carried out by Jean-Philippe Puig, Managing Director of Avril SCA. He is appointed by the Board of Directors of Avril Gestion, which delegates the management mandate to him.

It is supported by a ten-member Executive Committee, which implements the strategic plan and supports the Group's entities in structuring their contribution to the commitments of the raison d'être. It also prepares the Group's future in terms of innovation, to accelerate the transition to agriculture, food and the environment.



From left to right and top to bottom:

Moussa Naciri, Director of Avril Specialities • **Emmanuel Manichon**, Managing Director of Avril Grande Consommation and Avril Première transformation et Énergies renouvelables • **Agnès de Saint Cérans**, Director of Human Resources, Transformation and Commitment • **Stéphane Yrlès**, General Secretary • **Antoine Prevost**, Director of Operations • **Paul-Joël Derian**, Director of Innovation and Sustainable Development • **Aymeric Mongeaud**, Chief Financial Officer • **Jean-Philippe Puig**, Managing Director of Avril SCA • **Xavier Dorchies**, Deputy Managing Director of Sofiprotéol, Director of Group Strategy and Development • **Christophe Le Bars**, Director of Avril Solutions for Agriculture.

The Board of Directors of Avril Gestion

Avril is a limited partnership with shares (SCA). It comprises limited partners and a general partner.

The limited partners are the shareholders, all from the agricultural world: the Fédération française des producteurs d'oléagineux et de protéagineux (the FOP, a specialised association of the FNSEA), the FIDOP (Fonds de développement interprofessionnel de la filière des oléagineux et des protéagineux) and, since 2014, the Fondation Avril, recognised as being in the public interest.

The general partner, Avril Gestion, has a nine-member Board of Directors, including four farmers from the FOP. Since 2017, Arnaud Rousseau, a farmer in Seine-et-Marne and member of the FOP, has chaired the Board of Directors. In this capacity, he is the primary guarantor of long-term strategic orientations and the preservation of agricultural interests.



Arnaud Rousseau

Farmer, Vice-Chair of the FOP,
**Chairman of the Board of Directors of Avril
Gestion**, Chair of the FNSEA



Benjamin Lammert

Farmer, Chair of Terres
Univia, Chair of the FOP



Antoine Henrion

Farmer, Vice-Chair
of the FOP



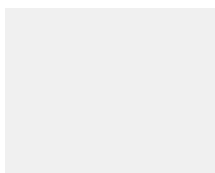
Sébastien Windsor

Farmer, Vice-Chair
of the FOP, Chair
of the APCA*



Jean-Pierre Denis

Vice-Chair of Paprec
Group



Anne Lauvergeon

CEO of ALP Services
and Chair of Sigfox



Géraldine Perichon

Deputy Group CEO
at Getlink



Michel Boucly

Former Director



Ayla Ziz

Commercial Director
Europe of Groupe
Danone

Committees of the Board of Directors of Avril Gestion

Avril Gestion has three statutory committees.

Nominations Committee

The Nominations Committee comprises the following three members:

- The Chairman of the Company,
- A member of the college of former Agri-Agro Executives appointed by the members of this college,
- A member of the College of Qualified Personalities appointed by the members of this college.

The Appointments Committee is chaired by the Chairman of the Company and can only validly deliberate if all three members are present.

The Appointments Committee proposes to the Board of Directors the appointment of members of the college of Former Agri-Agro Managers and of members of the college of Qualified Personalities. The Nominations Committee makes its decisions by a majority of the members present.

Remuneration Committee

The Remuneration Committee, which is made up of Company directors and outside experts, makes proposals or recommendations concerning the remuneration of the directors of Avril Gestion and Avril SCA. Its internal regulations, approved by the Board of Directors, specify its composition, powers and operating procedure.

Audit and Risk Committee

The Audit and Risks Committee, made up of directors of the Company and representatives of the management of the AVRIL Group, issues opinions and recommendations in the areas within its remit and on subjects proposed by the management of Avril and/or the Board of Directors of the Company. Its composition, tasks and operation are approved by the Board of Directors.

* Permanent Assembly of Chambers of Agriculture

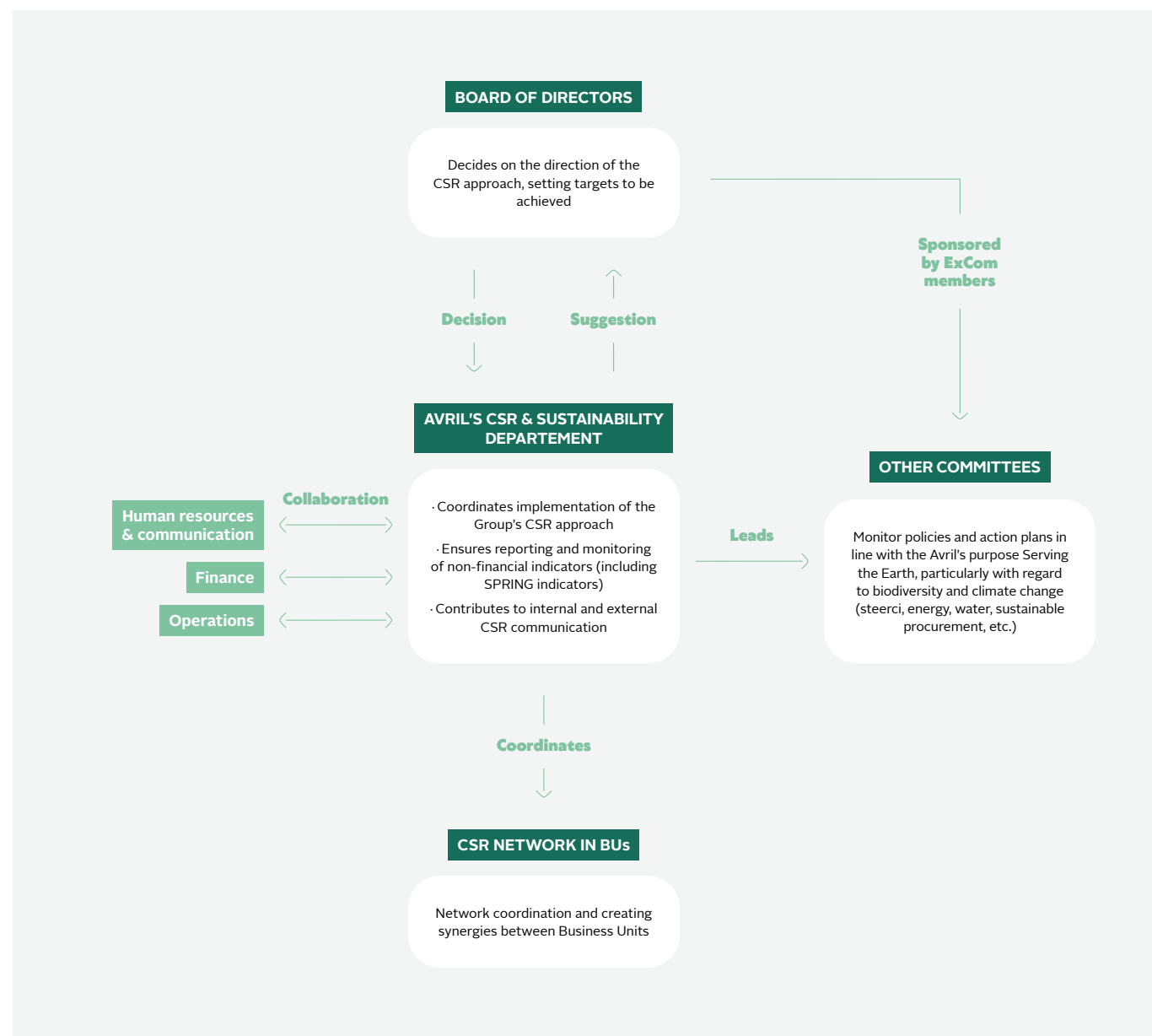
SUSTAINABLE DEVELOPMENT GOVERNANCE

Avril promotes a corporate culture focused on a more responsible future. The Group has set up a sustainable development governance system involving all its stakeholders, enabling it to integrate its CSR approach at every level

Established in line with the commitments associated with the *raison d'être*, the SPRING approach is translated into action plans at the level of the Group's main subsidiaries. CSR objectives are integrated into the operational objectives of each entity, and performance is measured and evaluated regularly according to the 14 SPRING indicators, as well as by monitoring 6 additional CSR indicators.



The implementation of a CSR policy at all levels



BUSINESS MODEL: AN ORGANISATION BASED ON SECTOR

Avril is an industrial and financial group that integrates the entire value chain of the vegetable oil and protein industry, from upstream to downstream. Its business model is at the interface between farmers, customers and consumers.

€7,704M in sales	€383M invested by 2024	18 Countries	82 industrial sites (including 62 in France)
8,404 ¹ (including 4,845 in France)	30.8% of women in the workforce	4.10% of employees with disabilities (in 2023)	12.7% of trainees and work-study students over the year in France

Avril operates according to an original model: a supply chain organisation, from seed to processed products, in which each business creates value for all the links in the chain. With all its partners - agricultural producers, breeders, researchers, investors - and true to this model, Avril strives to build sectors of excellence to serve the French farm. To bring this model to life, the Group relies on the complementary nature of its two businesses: **its industrial business**, organised around four major domains; and **its investment business**, carried out through Sofiprotéol, a financing and development company.

Since its creation at the initiative of the agricultural world, Avril has been working to develop the vegetable oils and proteins sector. The Group's strategy supports this mission: by reinvesting its profits in the sector, Avril creates value for all players upstream and downstream.



¹ Registered workforce (number of employment contracts) on the 31/12/2024. It should be noted that the HR indicators presented in the section relating to commitment 6 are based on the workforce belonging to a Group company that has completed a full year, i.e. 7,511 employees.

Industrial trades

Avril Primary Transformation and Renewable Energies

This division brings together the Group's historical oilseed crushing activities (subsidiaries Saipol and Expur). These seeds are crushed and pressed to extract oil, which is used for human consumption or as biofuel.

Avril Speciality Ingredients

This division covers activities dedicated to the production of speciality ingredients for European and global industry (Oleon subsidiary). It covers the oleochemicals (renewable plant-based chemistry) and speciality oils businesses.). In 2024, the Group acquired the Brazilian company Azevedo, which will be included in the SPRING valuation in 2025.

Avril Consumer Goods

The "Avril Grande Consommation" division brings together the activities dedicated to consumer products (food oils, condiments, vegetable meals, margarine, dried vegetables, soaps and other hygiene products) of our subsidiaries and brands in France (Lesieur and Puget, Vivien Paille, Italians Do It Better, HARI&CO) and its international entities (Costa d'Oro in Italy, Expur in Romania, GECO in Algeria, Lesieur Cristal in Morocco and its subsidiaries in Tunisia and Senegal, as well as Vegini in Austria).

Avril Solutions for Agriculture

This business area includes activities dedicated to the agricultural world, and in particular livestock farmers, notably linked to the subsidiaries Sanders (animal nutrition), MiXscience (animal specialities), Terrial (organic fertilisation), and Feed Alliance and Solteam (purchase of raw materials). In 2024, the Group acquired Eurolysine and Tellus, which will be included in the SPRING valuation in 2025.

Avril Incubators

Food ingredients: emerging activities with strong potential for the development of plant-based protein ingredients.

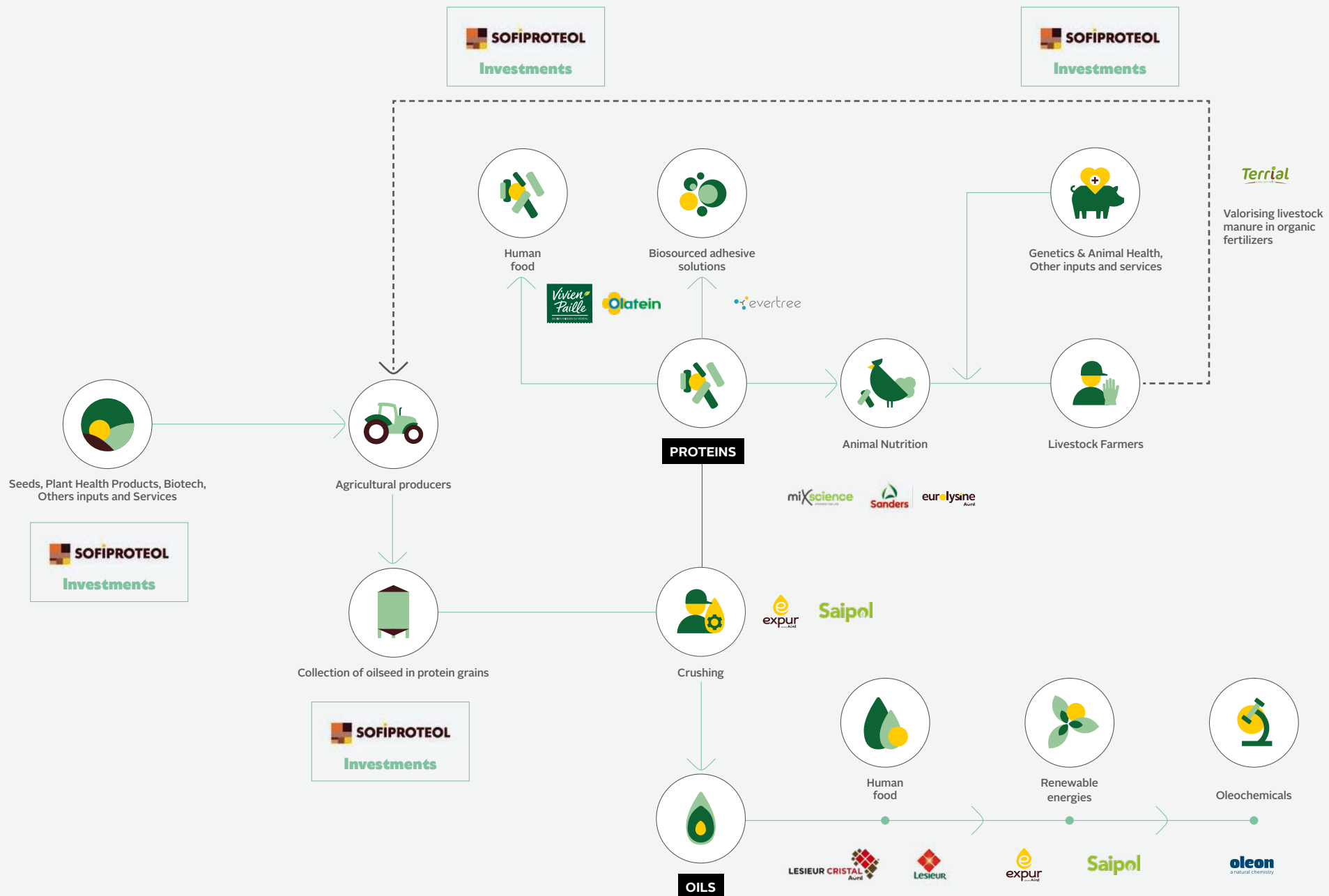
Biomaterials: emerging activities in bio-based and low-carbon adhesive solutions.

Investor business: Sofiprotéol

Sofiprotéol, an investment and development company, is the financial arm of Avril. By acquiring minority stakes, it supports the growth of players in the agricultural and food sectors, both plant and animal, from upstream to downstream.

SIMPLIFIED VALUE CHAIN OF THE GROUP'S ACTIVITIES

Provided for information only, this non-exhaustive diagram shows the Group's main companies by positioning them in a theoretical value chain.



Key information on the main industrial activities

DOMAIN	AVRIL PRIMARY PROCESSING AND RENEWABLE ENERGIES	AVRIL CONSUMER GOODS	AVRIL SPECIALITY	AVRIL SOLUTIONS FOR AGRICULTURE	AVRIL DEVELOPMENT
MAIN COMPANIES	Saipol, Expur	Lesieur, Lesieur Cristal, GECO Algérie, Costa d'Oro, Vivien Paille, Eccellenza Italiana, Vegini	Oleon, Lecico, A. Azevedo Oleos	Sanders, Feed Alliance, MiXscience, Terrial, Solteam, Eurolysine	Evertree, Olatein, Sunbloom
WORKFORCE 2024 ¹	1,175	2,573	1,502	2,477	121
PRODUCTION SITES	France, Romania	France, Morocco, Algeria, Tunisia, Senegal, Italy, Austria, Hungary	Belgium, Germany, France, Malaysia, United Kingdom, Brasil	France	France
SALES 2024 ²	€3,508M	€1,716M	€924M	€2,079M	€17M
MAIN INDUSTRIAL PRODUCTIONS 2024	- Vegetable oils (crude and refined), protein-rich oilcakes, biodiesel, vegetable glycerine 2.1 Mt of oilcake 1.3 Mt of biodiesel	460 kt of packaged seed oils 46 kt of packaged olive oils 43 kt of condiment sauces 28 kt of soaps 158 kt of dried pulses	500 kt of oleochemicals (fatty acids, esters, fatty alcohols, glycerine and other specialities)	2.7 Mt of livestock feed 60 kt of premix and 368 kt of fertilisers	NC
CUSTOMERS	- Fuel distribution companies, commercial vehicle fleet managers - Livestock feed manufacturers - Food industry	- Retail chains - Collective catering - Food industry	B-to-B customers in various sectors: cosmetics, chemicals (lubricants, paint, cleaning products, etc.), food processing, oil production, etc.	26,000 livestock farmers use Sanders feed - Terrial: distribution networks for organic fertilisers or direct sales to farmers	NC

¹ Headcount in industrial sectors (number of employment contracts) at 31/12/24, excluding corporate officers, temporary staff and trainees. Excluding holding company and Sofiprotéol employees

² 2024 Group consolidated sales: €7,704m = Sum of sales by industrial sector + "other" sales €225m - €765m for eliminations

STRATEGY AND CSR: AN INTEGRATED VISION

SPRING, OUR CSR APPROACH

SPRING is an integral part of Avril's strategic plan and lies at the heart of our corporate social responsibility approach. By defining a structured framework for action at Group level, monitored by a set of indicators, this tool makes it possible to calculate a composite progress indicator each year, the SPRING (Sustainability Progress Index)

SPRING is an essential tool, making it easier to explain and share the roadmap, mobilising teams around a common framework, and giving greater visibility to the outside world on the initiatives taken and the progress made.

SPRING: a framework for action based on 14 themes in line with the 6 "serving the earth" commitments

The "Serving the Earth" raison d'être is embodied in six commitments, which are reasons for action for the Group and for each employee. Fourteen themes were identified when SPRING was drawn up, and they form part of the 'Serving the Earth' commitments.

The Executive Committee supports the approach: each of its members is a sponsor of one or more commitments linked to the raison d'être and oversees their implementation. In addition, the SPRING index is taken into account in the medium-term variable remuneration of Executive Committee members.

TAKING ACTION FOR AGRICULTURE THAT RESPECTS THE PLANET

Share of turnover of products addressing CSR stakes	KPI 1
Share of poultry livestock engaged in more virtuous practices	KPI 2
GHG reduction percentage of biodiesel marketed by the Avril Group	KPI 3

TAKING ACTION TO PROTECT NATURAL RESOURCES AND BIODIVERSITY

KPI 4	Water consumption per tonne produced
KPI 5	Share of Palm and Soya supplies covered by sustainability schemes

TAKING ACTION FOR A COLLECTIVE AND INCLUSIVE PROJECT

Frequency rate of accidents with and without lost time (FR2 ratio)	KPI 11
Percentage of women among the Group's top managers	KPI 12
Share of positive responses to the survey on the Group's collective culture	KPI 13
Share of positive responses to the survey on the Group's inclusive culture	KPI 14



4.7/4
IN 2024

TAKING ACTION TO DEVELOP LOCAL SECTORS

KPI 6	Share of raw materials of French origin in materials valued by Avril in France
-------	--

TAKING ACTION FOR OUR INVESTMENTS' IMPACT

KPI 7	Share of Group investments subject to internal carbon price
KPI 8	Share of Sofiprotéol's holdings subject to a GHG assessments Scopes 1 & 2

TAKING ACTION FOR THE CLIMATE

Greenhouse gas (GHG) emissions associated with Avril's activities (Scopes 1 & 2)	KPI 9
Greenhouse gas emissions on Scope 3, per tonne of product	KPI 10



An indicator of progress

The SPRING index has measured the progress of the Group's CSR approach since 2019.

Each year, an overall score is calculated by taking the average of the scores obtained on the key indicators linked to the 6 commitments in the Purpose statement. This score reflects the level of progress made towards the internal objectives set by the Group, with the aim of gaining one point each year.

The SPRING approach proved its relevance as a CSR management tool over an initial multi-year cycle between 2019 and 2023 based on 25 indicators, enabling Avril to track its progress and set increasingly ambitious targets. The first cycle, from 2019 to 2023, ended with a score of 5.1/5, exceeding expectations.

In 2024, a new scoring cycle was initiated, defined on a long-term scale starting at 4 and aiming to reach a score of 10 in 2030, enabling Avril to continue its progress in terms of sustainable development.

When we designed the new Spring, we reduced the number of KPIs from 25 to 14 in order to better align with our raison d'être, focus on key objectives and improve monitoring and steering. We have also added two sector indicators - animal and plant - to anchor our impact over the long term and reinforce our contribution to French agriculture. In 2024, we will be crushing 40% of France's sunflower and rapeseed production

The score of 4.7 out of 4 obtained for the 2024 sustainability indicator reflects a good extra-financial performance, testifying to the efforts made in terms of sustainable development. However, there is still room for improvement, particularly in terms of climate issues, especially greenhouse gas emissions linked to Avril's activities (Scopes 1 and 2). This encouraging dynamic must be part of a continuous improvement process to meet the environmental challenges of the future.



UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

Seventeen Sustainable Development Goals (SDGs) were defined by the United Nations in 2015 as part of the 2030 Agenda, an ambitious global program for progress. Given our activities, and in particular our food production, the energy performance of our sites and the innovative solutions we offer to replace fossil fuels, we can contribute to achieving the eleven SDGs identified when SPRING was drawn up.



SDG 2: Eradicate hunger, ensure food security, improve nutrition and promote sustainable agriculture.

Avril's mission is to contribute to a better diet for mankind. The growing demand for proteins is a major global challenge if we are to meet the food needs of more than 8.5 billion human beings by 2030. This is why Avril and its industry are working to develop alternatives to animal proteins for human consumption and to produce high-yield plant proteins for animal nutrition.

As part of its commitment to developing agriculture that respects the planet, Avril has taken action and invested in projects aimed at optimising the use of inputs, developing new sectors, guaranteeing animal welfare and reducing the carbon footprint of livestock farms.



SDG 10: Reduce inequalities between and within countries.

Avril aims to increase the proportion of women in top management, to encourage students to take up internships and has set up a disability program to promote the integration of all Group employees, regardless of age, gender or disability.



SDG 4: Ensure equitable access to quality education for all and promote opportunities for lifelong learning.

Avril is keen to promote opportunities for lifelong learning and talent development. Every year, the Group welcomes many young people under the age of 25, work-study students and trainees, and with the aim of supporting continuous learning, the Group helps its employees to develop their skills throughout their careers. This is achieved in particular through the Avril Academy initiative, which provides access to management-leadership training as well as more targeted training in business expertise. Avril is committed to maintaining the employability of its employees and the inclusion of people with disabilities.



SDG 12: Establish sustainable consumption and production patterns.

Avril is committed to developing sustainable products and processes: plant-based fuels, bio-based chemicals, products with an improved environmental balance and the development of new, more responsible supply chains. Each site has a policy of improving its environmental performance, supported by international standards (such as ISO14001) or internal environmental management programs. Avril also applies a circular economy approach to several of its activities.



SDG 5: Achieve gender equality and empower all women and girls.

Avril is committed to increasing the proportion of women in the Group, particularly in senior management positions.



SDG 13: Take urgent action to combat climate change and its impacts.

Avril takes into account the fact that the global food system accounts for a quarter of greenhouse gas emissions on a planetary scale. The Group supports the United Nations' objective, included in the Paris Agreements, of limiting global warming to 2 degrees. At Avril, we are committed to doing our utmost to reduce all our direct and indirect greenhouse gas emissions by 30% by 2030 (base year 2019). The Group also invests in seed companies working on varieties adapted to climate change.



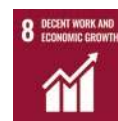
SDG 7: Ensure access for all to reliable, sustainable and modern energy services at affordable cost.

In terms of new energies, Avril is innovating with Oleo100, the first plant-based, renewable and traceable energy from French agriculture for transporters. At the same time, through its new company BioTJet, the Group is helping to make it possible to produce sustainable aeronautical fuels, in particular from agricultural and forestry residues.



SDG 15: Preserve and restore terrestrial ecosystems.

Avril is committed to combating deforestation, in particular through its palm and soya policy, i.e. by seeking to source only palm oil and soya whose cultivation has been proven not to contribute to the destruction of forests and peatbogs, and which respects the rights of workers and local communities. By 2030, 100% of Avril palm and soy volumes will be deforestation and conversion free. In addition, through its OleoZE initiative, the Group is promoting regenerative farming practices in France.



SDG 8: Promote sustained, shared and sustainable economic growth, full and productive employment and decent work for all.

For all its employees, Avril supports inclusive, shared and sustainable growth in a safe working environment. This takes the form of reinvesting profits, following an innovative CSR approach (SPRING) and implementing the Group's own health and safety program since 2013. Following on from We Care, the We Care 2 plan covers the period 2024/2027 and aims to reduce the number of injuries at Avril and improve the health of all employees.



SDG 17: Partnerships to achieve the goals.

Avril understands that contributing to sustainable development objectives requires close collaboration between different sectors. Partnerships, such as the one with the Earthworm Foundation for the soy sector, support the achievement of the Group's objectives.



SDG 9: Develop a resilient infrastructure, promote sustainable industrialisation that benefits all and encourage innovation

Avril participates as an industrial and financial partner in collaborative programs, bringing together players from public and private research and industry.

Avril encourages innovation, for example through its annual "Nourrir la vie" challenge and its Darwin intrapreneurship program, which showcase the innovative projects of its employees. At the same time, Sofiprotéol invests in a number of innovation areas linked to sustainable development.

By 2030, 100% Avril's investments, whether industrial or financial, will be based on economic, environmental and social criteria.



Réseau France

**WE SUPPORT
UN GLOBAL COMPACT**



Avril is a signatory of the United Nations Global Compact, affirming its commitment to helping achieve the UN's Sustainable Development Goals. Avril is at the Advanced level, the highest level of reporting.



IDENTIFICATION OF EXTRA-FINANCIAL RISKS

METHODOLOGY

In order to determine the risks (or opportunities) to be included in its extra-financial performance declaration, Avril has followed the procedure set out below. Each year, the list of risks identified as significant is reassessed in the light of changes in the Group's environment and its activities. This year there has been no reformulation, but work is in progress on the analysis of double materiality.

1

Review of potential non-financial risks

Study of CSR reporting frameworks in order to draw up an exhaustive list of direct or indirect risks related to Avril's business and the interests of its stakeholders (universe of potential risks).

2

Assessing the significance of risks in relation to the company's activities

This assessment based on the Group's risk map, which is regularly reviewed by a dedicated body: the Risk Committee (members of the Executive Committee, the Legal Department and the Internal Control Department), which meets at least once a quarter.

In addition, the "raison d'être" roadmaps drawn up by the Group's main subsidiaries and the lessons learned from the materiality analyses already carried out in recent years for five Group subsidiaries (Oleon, Saipol, Animal Nutrition Activities, Lesieur Cristal, Costa d'Oro) are used to supplement this assessment.

3

Selection and consolidation of the 13 main non-financial risks

The list of Avril's main non-financial risks is defined in consultation with the internal stakeholders concerned, in particular the members of the Executive Committee. For each risk, a member of the Executive Committee has been identified as being responsible for risk management (risk owner role).

4

Validation of the final list of risks by the Risk Committee

The final list of non-financial risks has been matched to the Group's pre-existing mapping of financial risks. As a result, 11 of the 13 non-financial risks can be directly linked to previously identified operational or strategic financial risks, and two so-called 'CSR' risks have been highlighted.

- **Operational risks:** risk overview over two to three years, risks monitored on a recurring basis by the Risk Committee
- **Strategic risks:** long-term view (five to ten years) of risks and/or opportunities not seized



AVRIL'S MAIN EXTRA-FINANCIAL RISKS

RISK THEME	TYPE OF RISK	DESCRIPTION	ASSOCIATED OPPORTUNITIES
SUSTAINABLE AGRICULTURE	Strategic	Encouraging change towards sustainable farming practices Helping to reduce the environmental impact of upstream agriculture is a key factor in Avril's long-term future. In particular, the agricultural production phase accounts for the majority of greenhouse gas emissions¹ (vs. other stages in the life cycle) for the Group's products (food, feed or biofuel). Avril wishes to promote innovative practices and contribute to the transition of agricultural models while encouraging a better sharing of the value resulting from these new models.	Strengthening the link between consumers and upstream businesses Creating value in the value chain, particularly for farmers
RESPONSIBLE PURCHASING	Strategic	Managing the environmental and social risks associated with our purchases A company's social and environmental responsibilities do not stop at the perimeter of its direct activity, but extends across its entire value chain. Risk prevention involves formalising our expectations of suppliers in terms of compliance with regulations and international standards in a code of conduct.	Increased knowledge of suppliers, a source of innovation and economic performance
ADAPTING TO CLIMATE CHANGE	Strategic	Ensuring the long-term future of our industries Climate change is affecting the yields and availability of agricultural crops, particularly oil and protein crops, which form the basis of the Group's activities. Research into new seed varieties and innovative solutions can provide relevant answers, provided that the work is sufficiently far ahead of schedule to meet the needs of the industry.	Development of new sectors
PRODUCT QUALITY AND SAFETY	Operational	Guaranteeing the safety and quality of food and products (human food and animal feed) All companies must ensure the health and safety of people who consume or use the goods they put on the market, and comply with the regulations in force. In the food market, consumers are becoming increasingly aware of the content and quality of products consumed directly or indirectly via animal nutrition. While quality and safety are an absolute priority, the Group wishes to go further in its efforts to be transparent and vigilant in the development of its products to meet this need.	Enhancing and developing integrated and/or traced supply chains
SUSTAINABILITY OF PRODUCTS	Operational	Ensuring the long-term future of the biodiesel market At a time when the sustainability of first-generation biofuels is sometimes called into question, the sustainability of the biodiesel market is an issue that could have an impact on Avril's development. In addition to its own activities, the Group is committed to reducing the carbon footprint of the entire biodiesel production chain. This means working with our partners, especially farmers, to make the most of farming practices that emit less carbon. The GHG balance of biodiesel, from the field to the pump, is a doubly strategic issue: compliance with EU regulations (emission threshold vs. petroleum diesel) and business opportunities (better use of low GHG biodiesel).	Positive communication on the low-carbon impact of our products Development of new energies
FOOD TRANSITION	Strategic	Meeting the growing demand for plant proteins Global population growth and the growing demand for animal products will make it more difficult to meet plant protein requirements. One of Avril's major challenges is to meet this challenge. For the Group, this means working on adding value to proteins derived from oilseeds.	Developing products from plant proteins

¹ Colomb, Vincent (2015). Life Cycle Analyses in agriculture: lessons from the AGRIBALYSE® programme. Agronomy environment and society. 5. 117-131.

RISK THEME	TYPE OF RISK	DESCRIPTION	ASSOCIATED OPPORTUNITIES
ANIMAL WELFARE	Operational	Taking action for animal welfare Kindness towards animals and their good living conditions are major societal expectations. Continuous improvement in animal welfare practices is an ethical requirement.	Increasing the quality and value of products
POLLUTION PREVENTION	Operational	Prevent pollution and manage significant environmental incidents Avril's industrial sites may be exposed to risks of fire, explosion or accidental emissions into the environment. The Health, Safety and Environment policy is designed to control these risks at all levels and on all Group sites.	Attractiveness of the company to stakeholders
SUSTAINABLE USE OF RESOURCES	CSR	Making Avril part of a circular economy Thanks to the complementary nature of its businesses, the Group is a key player in the circular (bio)economy. Getting the most out of all material flows is at the heart of Avril's activities. Avril seeks to optimise value creation at every stage of the production process. From rapeseed and sunflower, crushing operations produce vegetable oils (for food, biofuels and chemicals) and oilcake (used in animal feed), as well as organic residues (sunflower hulls, olive pomace, etc.) used as fuel in the Group's biomass boilers. In order to ensure its growth, Avril is investigating the use of other high added-value by-products, as well as sources of development in new markets (cosmetics, pharmaceuticals, etc.). Finally, Avril's subsidiary Terrial completes the cycle by converting co-products, agri-food production by-products, residues and organic waste from the Group or other companies into organic fertilisers.	Differentiation, innovation and performance throughout the product life cycle
SAFETY AT WORK	Operational	Ensuring the safety of employees and subcontractors The employees of Avril, and in particular the employees of the industrial sites, may be exposed to risks of accidents at work or occupational illnesses, in particular due to manual handling, falls, collapsing and falling objects, etc. For Avril, safety is an absolute priority, based on the conviction that all accidents can be avoided.	Employee performance and well-being
SKILLS MANAGEMENT	Operational	Attracting and supporting our talented people in their career development What sets a company apart from others is the talent of the men and women who make it up. In a changing world marked by the digital transition and the advent of new growth models, the Group is putting in place, through its Talent Management approach, the means to attract, develop and hire talent. Avril is also committed to capitalising on the industrial know-how of certain key employees in its plants.	Employee commitment
SOCIAL CLIMATE	Operational	Paying attention to employees, giving meaning to engage employees The quality of the social climate is a determining factor in the quality of life at work and the productivity of the company. Over and above strict compliance with regulations, the challenge of social dialogue is to create the right conditions for a genuine exchange between management and employees, with a common goal of added value, quality of life at work and performance.	Employee commitment
STAKEHOLDERS	CSR	Being transparent and engaging with our stakeholders Dialogue with stakeholders has become central to CSR initiatives, and indeed to the governance of organisations more generally, insofar as it enables us to take better account of interactions with the ecosystem in our strategic orientations. Companies need to operate and think about their development in terms of their stakeholders (internal/external, contractual and non-contractual).	Stakeholder engagement

CORRESPONDENCE TABLE: COMMITMENTS - SPRING - SDGS - EXTRA-FINANCIAL RISKS

As shown in the table below, the SPRING themes cover all of Avril's extra-financial risks.

COMMITMENT	THEME	INDICATOR	N°	SDG	RISK THEME	SPONSOR(S) SPRING
Taking action for agriculture that respects the planet	Contributing to the agricultural transition	Encouraging change towards more sustainable farming practices			SUSTAINABLE AGRICULTURE	Not SPRING
	Meeting the changing expectations of consumers and customers	[Indicator] Share of sales of products meeting CSR challenges	1 		PRODUCT SUSTAINABILITY	E. Manichon Senior Vice President, Primary Transformation & Renewable Energies and Consumer Products S. Yrles Director of the General Secretariat
		[Indicator] Percentage reduction in GHG emissions from biodiesel marketed by Avril	3 			E. Manichon Senior Vice President, Primary Transformation & Renewable Energies and Consumer Products
	Taking action for animal welfare	[Indicator] Percentage of broiler poultry farms committed to more virtuous practices	2 		ANIMAL WELFARE	C. Le Bars Director of Avril Solutions for Agriculture
Taking action to protect natural resources and biodiversity	Limiting water resources	[Indicator] Water consumption per tonne produced	4 		SUSTAINABLE USE OF RESOURCES	A. Prevost Director of Industrial Operations
	Implementing responsible sourcing	[Indicator] Share of the Group's palm and soybean supplies covered by sustainability schemes	5 		RESPONSIBLE PURCHASING	M. Naciri Managing Director, Avril Spécialités
	Developing the circular economy	[Indicator] Industrial waste recovery rate			SUSTAINABLE USE OF RESOURCES	Not SPRING
		Adding value to products from the circular economy				
		[Indicator] Share of recyclable packaging in total packaging				
		[Indicator] Share of recycled raw material in PET packaging				
		Food donations				
Taking action to develop local sectors	Processing domestic raw materials	[Indicator] Share of raw materials of French origin in the materials valued by Avril in France	6 		RESPONSIBLE PURCHASING	E. Manichon Senior Vice President, Primary Transformation & Renewable Energies and Consumer Products



CSR indicator with a 2024 target and used to calculate the SPRING index. Additional indicator for non-financial reporting

COMMITMENT	THEME	INDICATOR	N°	SDG	RISK THEME	SPONSOR(S) SPRING
Taking action for our investments' impact	Sustainable investment in sectors	Investments (Sofiprotéol commitments) in seed companies working on varieties adapted to climate change			ADAPTING TO CLIMATE CHANGE	Not SPRING
		Investments (commitments by Sofiprotéol) in companies involved in the development of plant proteins			DIETARY TRANSITION	Not SPRING
		Investments (Sofiprotéol commitments) to develop the circular economy			SUSTAINABLE USE OF RESOURCES	Not SPRING
		[Indicator] Share of Group investments subject to internal carbon price	7 		SUSTAINABLE USE OF RESOURCES	A. Prevost Director of Industrial Operations A. Mongeaud Group Chief Financial Officer
		[Indicator] Share of the Group's financial investments subject to a GHG footprint assessment	8 		SUSTAINABLE USE OF RESOURCES	X. Dorchies Director of Strategy and Development
Taking action for the climate	Reducing the environmental footprint of our activities	[Indicator] Greenhouse gas emissions associated with Avril's activities (Scopes 1 and 2)	9 	 	SUSTAINABLE USE OF RESOURCES	A. Prevost Director of Industrial Operations
		[Indicator] Scope 3 greenhouse gas emissions per tonne of product	10 		SUSTAINABLE USE OF RESOURCES	P-J. Derian Director of Innovation and Sustainable Development
Taking action for a collective and inclusive project	Ensuring safety	[Indicator] Frequency rate of accidents with and without lost time (TF2)	11 		SAFETY AT WORK / POLLUTION PREVENTION	A. Prevost Director of Operations
	Developing all talents	[Indicator] Share of women among the Group's top managers	12 		MANAGING KEY SKILLS	A. De Saint Ceran HR Director
	Sharing a common Group culture and values	[Indicator] Share of positive responses to the survey on the Group's collective culture	13 			
		[Indicator] Share of positive responses to the survey on the Group's inclusive culture	14 			
	Paying attention to employees	[Indicator] Absenteeism rate			SOCIAL CLIMATE	Not SPRING
		[Indicator] Strike rate				
	Working with our external stakeholders	Setting up committees and communities			STAKEHOLDERS	Not SPRING
	Offering safe, quality products	[Indicator] Number of product withdrawals and recalls			PRODUCT QUALITY AND SAFETY	Not SPRING



CSR indicator with a 2024 target and used to calculate the SPRING index. Additional indicator for non-financial reporting

TAKING ACTION FOR AGRICULTURE THAT RESPECTS THE PLANET

At the time of the revelation of its *raison d'être*, Avril reaffirmed its desire to act in favour of agriculture that respects the planet. The Group is committed to being the link with producers, enabling dialogue and building solutions for healthy food and fair remuneration for farmers' work.

This commitment covers four priority areas of work (two for crops and two for livestock):

- optimising the use of inputs (fertilisers and plant protection products) on existing crops (particularly oilseed rape);
- the development of new low-input sectors (typically in the case of intercropping);
- animal welfare;
- decarbonising livestock farming.

These four areas encompass initiatives of different kinds and at different levels of maturity (existing or future innovation projects, recently launched or older commercial offers, etc.). A dedicated innovation organisation has been set up (see below).



CONTRIBUTING TO AGRICULTURAL TRANSITION

✓ Situation update

Innovating for more sustainable agriculture

A strategic study on innovation has led to the launch in 2022 of seven innovation platforms, three of which (see below) are dedicated to the transition to more sustainable agriculture.

The role of these platforms is to encourage the emergence and management of the Group's growth-generating innovation projects, from the idea phase through to large-scale commercial deployment. The aim is to find new, innovative and profitable growth drivers for the Group through the cross-functional strategic areas represented by the platforms, while meeting the commitment made as part of our raison d'être.

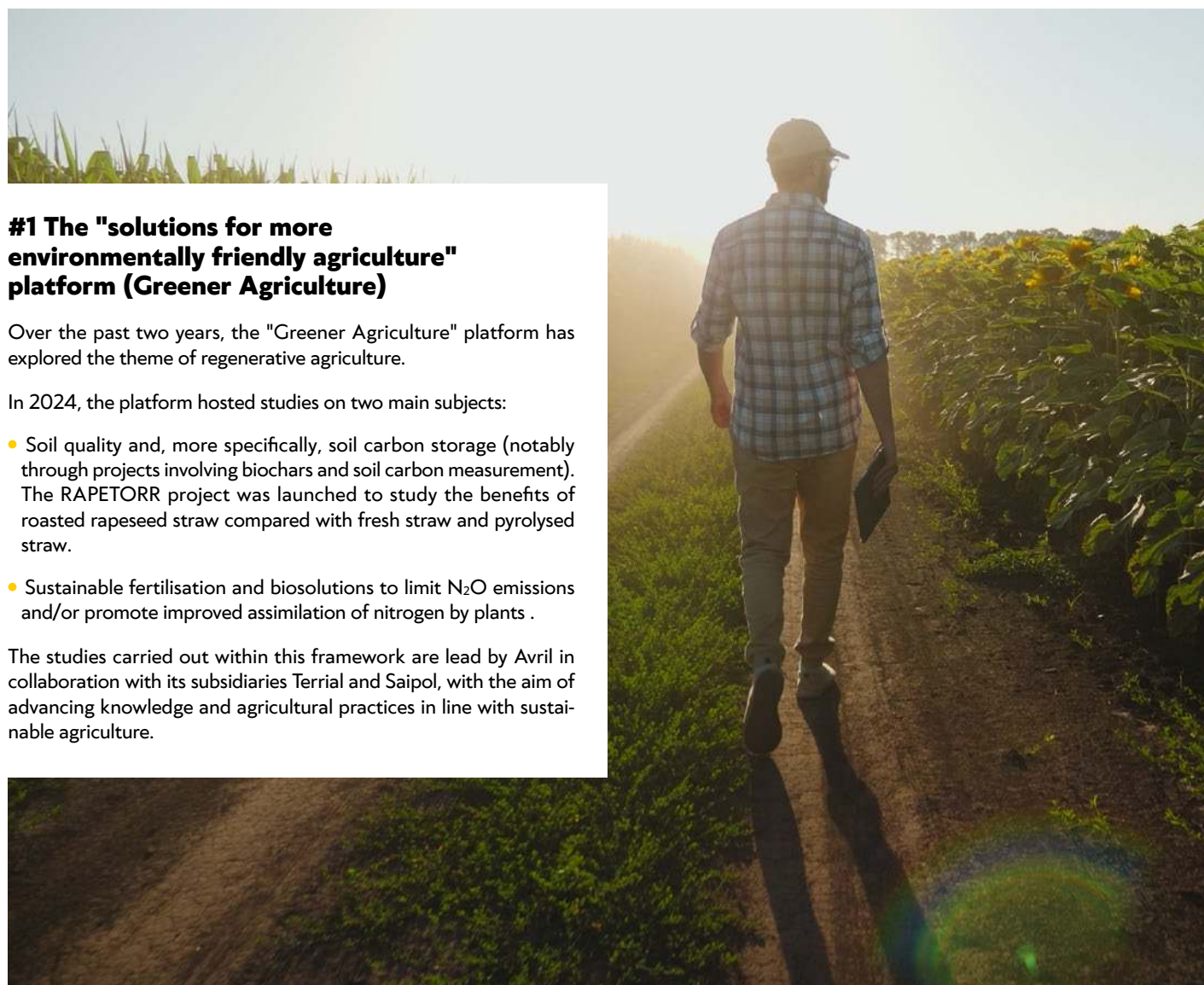
#1 The "solutions for more environmentally friendly agriculture" platform (Greener Agriculture)

Over the past two years, the "Greener Agriculture" platform has explored the theme of regenerative agriculture.

In 2024, the platform hosted studies on two main subjects:

- Soil quality and, more specifically, soil carbon storage (notably through projects involving biochars and soil carbon measurement). The RAPETORR project was launched to study the benefits of roasted rapeseed straw compared with fresh straw and pyrolysed straw.
- Sustainable fertilisation and biosolutions to limit N₂O emissions and/or promote improved assimilation of nitrogen by plants.

The studies carried out within this framework are lead by Avril in collaboration with its subsidiaries Terrial and Saipol, with the aim of advancing knowledge and agricultural practices in line with sustainable agriculture.



#2 The "solutions for more sustainable livestock farming platform"

In 2024, the "solutions for more sustainable livestock farming" platform focused its efforts on developing sustainable solutions for more competitive livestock farming, with lower environmental impacts (methane and effluents), and aimed at reducing the use of antibiotics and other chemical products.

In particular, Avril and MiXscience have therefore been working for many years on various complementary approaches aimed at reducing soya in animal feed:

- Firstly, by reducing the overall protein level of the ration while maintaining nutritional performance, thanks in particular to the contribution of specific amino acids produced in France. This approach is also accompanied by a reduction in nitrogen emissions;
- Secondly, by using other protein sources such as sunflower or legumes (broad beans, peas), supplemented with amino acids;
- Finally, by working on the quality of raw materials, increasing the protein content of sunflower meal and the use of European legumes (broad bean and pea). Avril has developed the PROVEA® range of protein-enriched products derived from peas, broad beans and sunflowers. This range of vegetable protein concentrates with a protein content of over 50% for aquaculture, pet food and young animals will be launched in 2025. With PROVEA®, Avril will be responding to the growing demand for alternatives to imported soya, for sustainable products with a reduced carbon footprint, produced by French or European farmers and offering guaranteed traceability.

In addition, 2024 saw significant progress in understanding the mechanisms behind methane production and the consequences for the animal's physiology. This is thanks to the many collaborations between MiXscience's research teams and those of INRAe and other academic establishments around the world. New natural molecules extracted from agricultural production, based on polyphenols, have been identified and can reduce emissions by up to 25% in experimental livestock farming conditions. Combined with other factors, such as farming techniques, reductions of up to 50% are possible. Some solutions will require many more years of development and regulatory approval. However, a range of feeds and solutions for reducing greenhouse gas emissions from livestock farming has already been launched on the market and is the subject of discussions with a view to partnerships with major players in dairy production. In addition, 97% of the bulk feeds marketed by Sanders are now subject to an assessment and labelling of their carbon footprint, and formulators will gradually learn to optimise feeds not only in terms of breeding performance and cost, but also today in terms of their carbon value.

Finally, Avril and the teams at MiXscience are committed to making the most of data to accelerate innovation in animal nutrition. From the farm to the production line, the digitalisation of recent years has produced a lot of data. The challenge now is to cross-reference this data to develop models whose forecasts will support decision-making and production management. With the online analysis made possible by sensors in livestock farms and the conclusions of in vitro studies, a digital transformation is underway in the laboratories of Avril Solutions for Agriculture.



#3 The "adapting to climate change" platform

Since 2023, the "adaptation to climate change" platform has been working with Avril's CSR team and Axa Climate to understand the potential impact of climate change on the yields of five crops (rapeseed, sunflower, soya, winter peas and spring peas) in 2030 and 2050. This study served as a basis for ideation work to define priorities for action to ensure the long-term viability of the industry under these new constraints.

To this end, the platform has set up several workshops for discussion and collective reflection with players in the upstream agricultural sector (seed companies, cooperatives and traders, technical institutes, etc.) to identify the levers Avril can use to support its upstream agricultural sector in the face of future climate change: water stress, periods of high heat and severe weather events (new varieties, new crops, new production methods, risk management solutions).

In 2024, the platform's work focused in particular on the financing of adaptations to anticipate the risks of tomorrow by supporting farmers' investment in new practices. To this end, "proofs of concept" have been set up in the field to support industries in transition. This project has been carried out with various Group businesses (Saipol, Oleon, Sanders, Lesieur), together with the development of a pilot tool to measure the impact of these programs on the decarbonisation of sectors. Two programs have already been launched: "Transitions" with partner Vivescia and "Semons du Sens" with partner Soufflet.

Continuation of Avril-Saipol's commitment to the Transitions program (2nd year)

This innovative program, launched in September 2023 by the Vivescia cooperative group, aims to unite 1,000 farmer-co-operators around a pioneering approach by 2026. Working with a coalition of downstream players and scientific and technical partners, the aim is to collectively remove the economic and technical obstacles to more resilient, low-carbon farming practices that are good for the soil and biodiversity in north-eastern France. From the outset, Saipol made a 3-year commitment to support the first 200 farmer-co-operators by purchasing volumes of rapeseed and sunflower at a premium. In addition, Saipol is involved in the program's dialogue and co-construction bodies. The first carbon, soil and biodiversity indicators, which will be monitored throughout the duration of the program, were collected in 2024.

Saipol, Lesieur and Soufflet Agriculture join forces to form the new "Semons du Sens" sector

In July 2024, an innovative cooperation to produce rapeseed and sunflower using regenerative agriculture was set up with Soufflet Agriculture (InVivo group).

It aims to jointly support efforts to move towards low-carbon agriculture by sharing the principles of an agro-ecological approach to crop rotation. It enables farmers involved in these initiatives to make the most of the complementary nature of their crops and benefit from multi-channel outlets.

The aim is to gradually involve a growing number of farmers over a 3-year period to demonstrate the technical and economic scalability of this model.



Sofiprotéol shares

Since its creation, Sofiprotéol has been investing in responsible industries that serve local communities and listen to consumers. Sofiprotéol supports the transition to more sustainable agriculture through its activities as an investor and manager of the FASO interprofessional fund (Fonds d'Action Stratégique des Oléagineux et protéagineux), which provides financial support for innovation projects.

In 2024, Sofiprotéol continued to work towards the agriculture of tomorrow, in particular by continuing to support (i) the varietal improvement of oilseeds, (ii) the development of bio-inputs as alternatives to plant protection products and (iii) the development of precision agriculture, by supporting new research programs through the FASO fund.

Concerning research into more **resilient varieties**, two new projects were launched in 2024 through the **SELEOPRO** scheme co-financed by Sofiprotéol (as manager of the FASO), Terres Univia, Terres Inovia and the Union Française des Semenciers (UFS). The aim of these projects is to make sunflowers more resistant to mildew and to secure sunflower planting in the context of climate change.

With regard to bio-inputs, three new projects have been launched in 2024 as part of the **phosmet phase-out plan**. These projects focus in particular on assessing the effectiveness of biocontrol methods for controlling winter flea beetles in oilseed rape and developing a technology for activating oilseed rape seeds to improve their vigour at emergence and thus limit the harmfulness of pest attacks.

Finally, to support the development of **digital uses in agriculture**, a **call for projects was launched in 2024 in partnership with Ferme Digital and Terres Inovia**, leading to the support of three collaborative projects. These projects are aimed in particular at (i) improving the traceability of crop rotations and technical itineraries to improve their efficiency, (ii) developing soil microbiological reference systems, and (iii) identifying the carbon sequestration potential of farms.

Finally, through its subscription to Capagro, an innovation capital fund dedicated to agro-industrial sectors, Sofiprotéol has contributed to the financing of Phagos, a French company founded in 2021 operating in animal health. Phagos is developing cultures of phages, micro-organisms with the ability to adapt to and eliminate numerous bacteria. These microorganisms can thus limit the use of antibiotics in livestock farming.

Avril actions in Morocco

To meet the challenges of agricultural and agro-industrial development, Avril has signed a memorandum of understanding between FASEP Avril and Agropol. The FASEP is a French government fund for feasibility studies and demonstration projects involving innovative green technologies. This agreement enables Avril to take a further step forward in its commitment to agricultural sovereignty in Morocco. This memorandum of understanding will help to structure a productive and more sustainable oilseed industry in Morocco, with the creation of an oilseed technical advisory center. The center will provide farmers and other players in the agri-agro chain with the most sustainable cultivation practices and the most effective technical itineraries.



MEETING THE NEW EXPECTATIONS OF CONSUMERS AND CUSTOMERS

Policy and action plan

The dynamic around the agricultural, food and environmental transitions is reflected in the consumer's desire to consume or use products that meet certain specifications, more sustainable farming practices, environmental criteria or proximity. Consumer attention to sustainable production, with its health benefits and transparency, remains very high, even if economic and social factors, such as inflation, have slowed growth.

Avril's ambition is to be the leading provider of solutions derived from plant processing to support the transition in agriculture, food and the environment. With a vision that complements the various modes of agricultural production, we aim to contribute to the development of resilient industries, providing consumers with products that meet their expectations, while offering producers wishing to engage in this type of production access to valued and sustainable outlets.

The development of the organic sector within Avril is an example of how this ambition is being put into practice. The aim is to offer our customers an organic or UAB (can be used in organic agriculture) alternative for our main products. For example, the demand for organic plant proteins for animal nutrition is growing, and in order to meet the new expectations of the market, we are helping to structure the sector through dedicated tools. This is illustrated by our investment in crushing facilities to process organic oilseeds, such as Sojalim and Oleosyn Bio (the largest 100% organic crushing facility in France, to be launched in 2022, with an extension to be built in 2024 and inaugurated in 2025).

While measuring the development of organic products was the first step in setting up an indicator reflecting the impact of products with CSR challenges, the identification of other products with an impact was the subject of initial discussions with the Group's subsidiaries in 2024. Future work will focus on standardising definitions across the Group.

Biofuel policy

Avril is one of Europe's leading producers of biodiesel, a renewable energy, and thus contributes to reducing greenhouse gas emissions from fuels placed on the market.

The consolidated Fuel Quality Directive (FQD) 2009/30/EC defines the target for reducing greenhouse gases emitted during the production and use of fuels released for consumption in the European Union, i.e. a 6% reduction in greenhouse gases by 2020 compared with 2010 . The same directive also defines how this target is to be achieved, with the incorporation of sustainable biofuels being the main lever. The European Commission recently stated that the consolidated Directive 2009/30/EC still applies after 2020, and that fuel consumers must continue their decarbonization efforts and continue to purchase biofuels with a high greenhouse gas reduction rate.

With regard to the sustainability criteria for biofuels, Directive 2018/2001/EC, known as "RED2" for the period 2021-2030, defines the traceability procedures and requirements for qualifying a biofuel as "sustainable". In particular, the European Commission is mandating voluntary schemes to define precisely the best practices of economic players, in close collaboration with audit bodies. Saipol, a major player in the production of biofuels in Europe, is certified under the 2BSvs and ISCC-EU voluntary schemes by Bureau Veritas.

Mainly derived from rapeseed, Avril's biodiesel has the distinctive feature of being a co-product of the manufacture of oilcake, which represents 56% of the weight of the seed and is a source of vegetable protein for livestock. Oilcake plays a central role in livestock feed. However, as the European Union

does not produce enough plant proteins, it is necessary to import them, particularly in the form of soya. The development of rapeseed since the 90s has made it possible to make up part of France's shortfall in plant proteins. Boosted by its use as a biofuel and in animal feed, rapeseed has partly replaced imports of soya, the growing cultivation of which is associated with the risk of deforestation in South America.

INDICATOR

KPI SPRING n°3	2021 value	2022 value	2023 value	2024 value	2024 target
GHG reduction percentage of biodiesel marketed by the Avril Group	67.76%	67.33%	65.90%	64.57%	63.5%
Including: Saipol	67.67%	67.33%	66.08%	65.12%	
Expur	68.70%	67.31%	64.51%	60.13%	
Achieving the SPRING 2024*					
Comment: *Target defined for Saipol only.					
Formula: Average GHG emissions of fatty acid methyl esters (FAME) marketed by Saipol and Expur and comparison in percentage reduction compared to the fossil diesel reference of the European Directive for the promotion of renewable energies in its most recent version (consolidated).					
Perimeter: Saipol (including Oleon Biodiesel), Expur					
Scope: 100% of Avril volumes					

¹ Refers to greenhouse gas emissions over the entire life cycle, i.e. all emissions that can be attributed to the fuel (including the components that are mixed with it). This concept covers all the relevant stages, from extraction or cultivation, transport and distribution processing, through to combustion.

Oleo100

In 2018, Avril launched Oleo100, the first 100% plant-based, renewable and traced energy from French agriculture. Aimed primarily at transport professionals (captive fleets of companies and local authorities), it is fully substitutable for diesel. In 2023, more than 350,000 tons of Equivalent CO₂ were saved compared with fossil diesel, and in 2024 more than 16,000 heavy goods vehicles used Oleo100 as a renewable alternative to diesel.

At the end of 2019, Avril also launched OleoZE, a digital solution that enables storage organisations and farmers to market more sustainable seed batches directly to Saipol and make the most of their various properties, with the aim of producing a biofuel with low GHG emissions. The main aim of OleoZE is to source 'Made in France' oilseeds eligible for a GHG bonus, produced using farming practices with a high reduction in greenhouse gas (GHG) emissions, in particular through increased carbon storage in the soil. In 2024, around 132,000 tons of seeds were purchased, with an average bonus of €12/ton. The drop in the premium compared with 2023 is explained in particular by the

large influx of biodiesels made from so-called used oils from Asia, which have played a major role in the decarbonization mandates of several Member States.

This innovation answers numerous stakes:

- To produce more biodiesels with a high reduction in GHG emissions
- To ensure the long-term future of oilseed crops in France
- Valuing and rewarding agricultural practices that reduce emissions and store carbon in the soil

Complementing the Feedmarket offer already in service since January 2018, which enables livestock farmers, traders and feed manufacturers to buy protein-rich meal, OleoZE is part of Saipol's transformation strategy, which intends to extend its scope upstream and downstream to better serve its customers.



✓ Biofuel action plan

Biodiesel

The action plan to reduce GHG emissions from biofuels marketed by the Group is based on 4 points:

- Inventory of cultivation practices to produce biofuels with very low greenhouse gas emissions via the OleoZE sourcing platform,
- Improving GHG emissions linked to the industrial process for producing biofuels (via biomass boilers, for example),
- Certification from the field to the production plant of these virtuous agricultural practices under voluntary European schemes (ISCC-EU, 2BSvs),
- Obligation to achieve results: depending on the GHG reductions achieved, a GHG bonus is offered.

Oleo100

Diversifying the Group's energy offering by offering local authorities, transport companies and contractors a fuel made from French

rapeseed and produced at our sites in France, which reduces greenhouse gas emissions by at least 60% compared with a fossil fuel. Thanks to Oleo100, Saipol is part of the energy mix, enabling hauliers to decarbonise their flows and meet the requirements of their customers.

Intermediate crops

To meet future needs for sustainable aviation fuels and enable the aviation sector to join the decarbonisation trajectory set by the European Commission, Saipol has entered the intermediate crop market in 2024. Identified by Saipol in 2018, camelina produced as a summer intermediate crop is one of the solutions in the energy mix that will enable the decarbonisation of aviation. To support the development of this new intermediate crop, Saipol has put in place incentive conditions from 2024 that are attracting the interest of many farmers and storage organisations.

To take things further, Saipol is continuing its innovation work to identify new oilseed crops capable of completing their cycle between two main crops.

BioTJet

Avril is a shareholder on the management committee of BioTJet, a key company in the construction of a French industry producing sustainable aviation fuels. Led by Elyse Energy, and supported by the French government and Ademe, BioTJet aims to build and operate France's largest industrial unit for the production of advanced bioke-rosene from sustainable biomass to help decarbonise air transport. BioTJet is based on the BioTfuel® technology developed by Avril and its partners over more than ten years. It will enable a broad spectrum of lignocellulosic biomass to be used, consisting mainly of residues from local forestry and end-of-life wood waste.

2023 saw the official announcement of the construction of a BioTJet plant in the Lacq basin (64). Scheduled to come on stream in 2029, with construction scheduled to start in 2026, the facility is expected to supply 87,000 tonnes of sustainable aviation fuels. In this way, BioTJet will contribute to achieving the national 2035 target of 20% bioke-rosene use in the aviation sector. The site will also create at least 720 direct and indirect jobs and represent a major investment in the region.

TAKING ACTION FOR ANIMAL WELFARE

Animal welfare policy

Aware of society's expectations on the subject of animal welfare, since 2017 Avril has had an animal welfare policy covering the following species and sectors in France: pork, laying hens, broiler poultry, rabbit and ruminant. This policy was updated in May 2024 to take account of regulatory changes, actions undertaken by the Group and changes in the scope of action in connection with the company's disposals and acquisitions. This document establishes the reference framework for our internal staff and also applies to the farms within our scope of responsibility.

At Avril, we are convinced that acting for the well-being of animals is an ethical requirement and an essential condition for the quality of our products. Animal welfare is an integral part of SPRING, our corporate social responsibility framework. Our policy is based on two main areas that define our ambition:

- Identify and eliminate unacceptable situations on farms. By "unacceptable" we mean: a proven failure to comply with the regulatory framework or with the fundamentals of animal husbandry (sufficient access to water and feed, absence of suffering animals, good management practices for animals that die on the farm).
- Advance practices through continuous improvement initiatives focusing on animal protection and welfare, in conjunction with the various players in the industry.

This ambition is broken down into four guiding principles:

- 1 Nutrition: Feeding the animals well
- 2 Health: Ensuring the animals are healthy
- 3 Habitat: Ensuring good living conditions for the animals
- 4 Integrity: Cultivating kindness towards animals

On the strength of these ambitions, Avril and MiXscience have been working since 2019 on several key areas:

- **Alternative methods to animal testing:** As we committed to in 2019, we will be able to put an end to the use of fistulated cows and, more generally, reduce digestibility testing on monogastric animals by the end of 2025. To achieve this, we have invested heavily in developing expertise in in vitro digestion methods, so that we have enzymatic models for the different species. Today, the Group has alternative methods to the traditional in vivo methods for qualifying the nutritional value of animal feed raw materials for different species at different stages of their development. These faster methods have made it possible to dispense with animal testing, as is the case for assessing the energy value of raw materials and feeds. They are complemented by mathematical approaches that involve the use of breeding data. Data and in vitro are thus modernising the scientific approach to our animal nutrition business, while maintaining direct monitoring of the performance of our feed on our partner farms.

- **Sustainable alternative solutions to limit the use of antibiotics, coccidiostats and chemical solutions:** MiXscience now has a wide range of phytogetic and biocontrol solutions capable of meeting these challenges.
- **Sustainable alternative solutions for livestock farming by deploying solutions to limit the negative effects of stress on animals:** Over the course of their lives, animals are exposed to various sources of stress on farms in addition to the biological stress already mentioned: environmental stress (temperature, transport, oxygen, pH, etc.), nutritional stress (degradation of raw materials, toxins, contaminants, etc.). In these situations, it is necessary to adapt diets and offer support for the general metabolism to improve the well-being of the animals. MiXscience has therefore developed a range for monogastric animals and aquaculture, enabling animals to continue feeding and hydrating themselves.



Sanders CSR ambition, the second pillar of which focuses on animal welfare

Sanders, a subsidiary of Avril and a national leader in animal nutrition, has had a CSR policy since 2023 focusing on three areas: decarbonising livestock farms, the well-being animals and breeders, and value creation.

The 2nd pillar of Sanders' CSR ambition¹ is "Combining the well-being of animals and farmers". This pillar breaks down into three objectives:

- 2.1 – From 2024 onwards, qualify our partner farms according to a welfare performance grid that takes into account the complexity of the issues facing farms, then commit to an improvement plan with each farmer (see section on the EVE indicator in the action plan).
- 2.2 – Promote the physical and moral well-being of livestock farmers using solutions tailored to the livestock farming sector (digital tools, technical expertise, dossier preparation, crisis management, listening, etc.).
- 2.3 – Include virtuous breeding practices as a component of farmers' remuneration.

¹ Sanders CSR Ambition available at this link: <https://demain.sanders.fr/ambition-rse/>



Putting tomorrow in your hands, Sanders' strategy based on CSR

In 2023, Sanders defined its CSR ambitions, which are now fully integrated into its strategy and reflect the message of its new slogan: Putting tomorrow in your hands.

Tackling the challenge of decarbonizing livestock farming

- Reducing our GHG emissions by 30% by 2030
- Reducing GHG emissions in livestock farming
- Accelerating the decarbonization of the protein sector
- Innovating for eco-friendly animal nutrition

Fostering both animal and farmer welfare

- Certifying our partner livestock farms
- Promoting physical and mental wellness for livestock farmers
- Integrating virtuous livestock farming practices as a component of livestock farmer compensation

Creating value for women, men and regions

- Representing, defending and promoting livestock farmers
- Creating and sharing value throughout the regions
- Strengthening dedicated dialogue and closer links with livestock farmer clients
- Banking on the value of inclusion

The concrete actions linked to these objectives will be deployed from 2024 onwards.

Sanders aid plan

Sanders is reaffirming its vision for strong, enterprising French livestock sectors and is supporting French livestock farmers through three aid plans between 2022 and 2024, totalling €16m.

With more than 1,800 livestock farmers benefiting from the first two aid plans, across all species, they have encouraged the creation, installation and takeover of livestock farms in France. In Avril 2023, the second aid plan aimed to preserve livestock production in France and improve the environmental, social and societal impact of livestock farming. This aid was targeted at three priority objectives, including contributing to the well-being of farmers and their animals. A total of 120 'welfare' projects were funded, with solutions aimed at simplifying work and improving the health and safety of farmers, including support for mechanised and/or robotised milking and feeding equipment such as robots, automatic concentrate dispensers, repousse-ration, automatic milk dispensers for calves, tree runs for laying hens, etc. This aspect echoes the 2nd pillar of Sanders' CSR ambition: the quality of life at work for farmers contributes to the well-being of their animals.

In 2024, a 3rd aid plan worth €4 million was launched, with priority given to the transfer of farms and the installation of young livestock farmers. Aid under the "Facilitating farm transitions and modernisation" strand also addresses animal welfare issues linked to the well-being of livestock farmers.

✓ Action plan

With the recentralisation of Avril's activities, monitoring the proportion of eggs from alternative farms became less relevant in the second Spring cycle. It was therefore decided to give priority to the qualification of contract broiler poultry farms.

Qualification of contract poultry farms

In order to promote good working conditions for farmers and optimal living conditions for animals, we have developed an internal indicator: the EVE (Elevages engagés dans des pratiques plus Vertueuses) indicator, qualifying farms committed to more virtuous production approaches. This indicator is the operational implementation of objective 2.1 of our Sanders CSR ambition: **to qualify our partner farms from 2024 according to a welfare performance grid that takes into account the complexity of the issues facing farms, and then to commit to an improvement plan with each farmer.**

It covers broiler poultry farms under contract with Sanders, i.e. around 550 farms nationwide. The EVE indicator is used to assess the more virtuous practices implemented on these farms, through an evaluation of two themes: animal welfare, taking into account the living and farming environment as well as the animal itself, and the environmental footprint of the farms.

For example, the following criteria are assessed:

- Animal access to an outdoor run
- Access to natural light for animals
- No blunting
- No declawing
- Presence of facilities for the production of energy from renewable sources
- Presence of an approach, solutions or equipment to manage energy consumption and greenhouse gas emissions
- Presence of an approach, solutions or equipment to manage water consumption

And the bonus criteria:

- CAP'2ER® audits (levels 1 and 2)
- Animal welfare audits (e.g. EBENE, BEA label, etc.)
- Presence of environmental certifications (e.g. HVE)

The results of this qualification will be used to highlight good practice in terms of animal welfare and the environment, and to demonstrate the progress made over the years.

The aim is to assess 25% of our target perimeter in 2024, 50% in 2025 and 75% in 2026, and to draw up progress plans. The EVE indicator is one of SPRING's 14 indicators. As such, it is included in Avril's mandatory CSR reporting.

Development of alternative housing for rabbit farms

New societal expectations and forthcoming European legislation are moving towards a ban on cages for rearing growing rabbits. In this context, Avril has taken part in a multi-stakeholder, multi-skilled working group: the Lap'Avenir 2 program, bringing together Sanders, MiXscience, breeders and groups as well as the downstream industry. This project has led to the development of a new rearing method, Cuniloft®, which aims to reconcile the well-being of the breeder and animal welfare. The aim of this rearing method is to encourage the expression of the rabbits' natural behaviour, with the presence of burrows, raised mezzanines and natural light. It also aims to restore pride in the farming profession and encourages the renewal of generations of farmers.

The project was a winner in FranceAgriMer's call for projects for structuring the sector. It has also been acclaimed by the welfarist association CIWF for improving animal welfare, having been awarded the Trophée Lapin d'or in 2021, a recognition awarded to companies that apply breeding methods that are more attentive to the welfare of breeding rabbits and doe, or that commit to adopting such practices within five years.

Since the beginning of 2024, three Cuniloft® farms have been operational, including two installations by young farmers. Three buildings or rooms (poultry and ruminants) have been converted to Cuniloft®, and around fifteen projects are being created or considered. Lastly, three livestock halls have been equipped with other types of alternative housing to cages (feedlots).

Development and conversion of layer hen farms

Avril has embarked on a development plan for its egg-laying poultry sector in order to meet consumer expectations and guarantee farmers a long-term business. The aim is to add trees and shrubs to the runs run by Label Rouge, Plein Air and Organic breeders. We have developed an in-house classification of types of pasture according to the density of trees and shrubs present. The aim is to have 100% of the grazing land planted with trees by 2030, with the first assessment in 2025.

In addition, Sofiprotéol (a finance company and subsidiary of Avril) is committed to ensuring that animal welfare is properly taken into account in its investments and in the monitoring of its holdings and encourages the companies it finances to make progress in this area by challenging them on the efforts they have made. For the companies concerned, the subject is addressed during due diligence prior to Sofiprotéol's involvement, and in consultation with the management team the subject may be the subject of ad-hoc monitoring throughout the partnership.



INDICATOR

KPI SPRING n°2	2024 VALUE	2024 TARGET
----------------	------------	-------------

Share of poultry livestock engaged in more virtuous practices	31%	25%
---	-----	-----

SPRING 2024 target achieved 

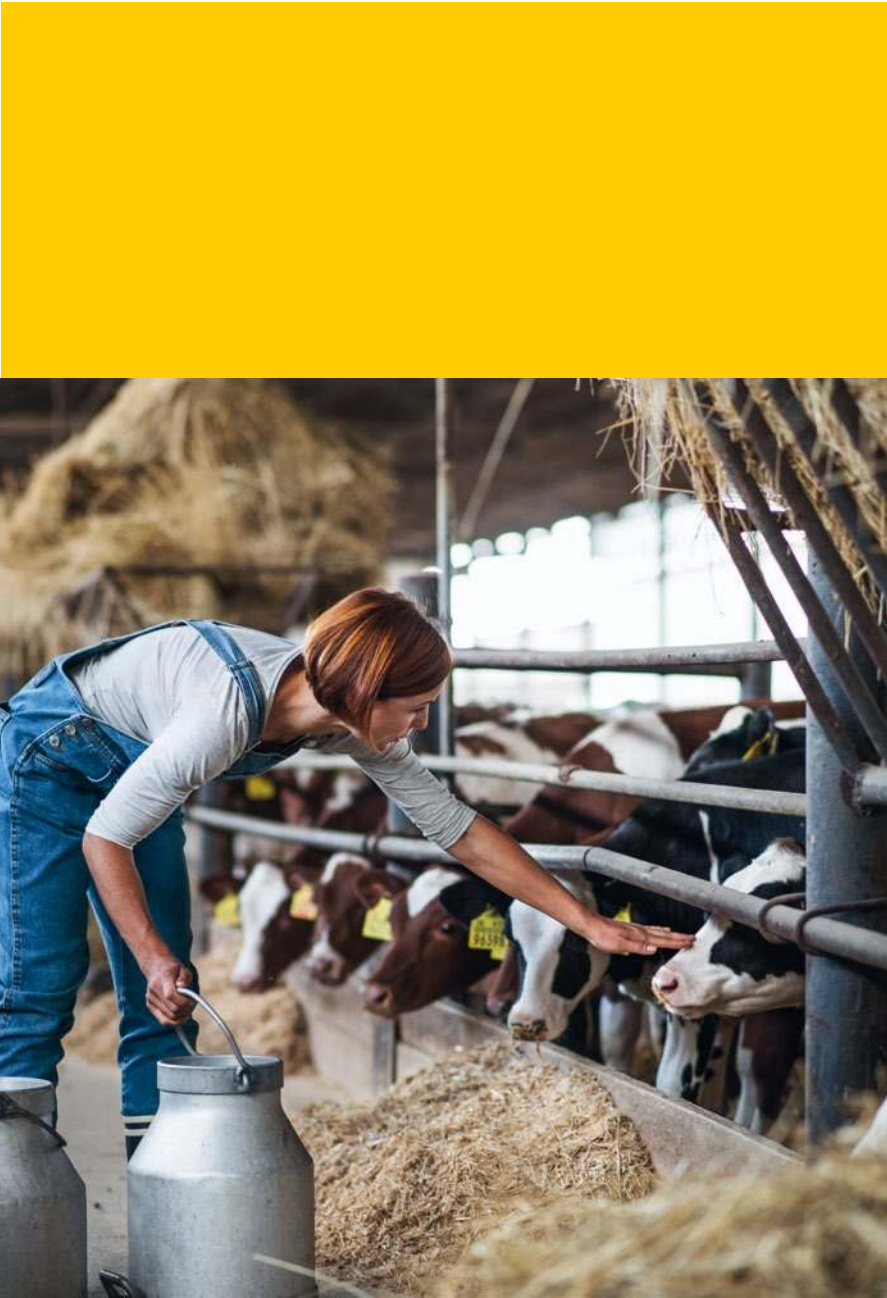
Scope: broiler poultry farms (chicken, duck, turkey) with which Sanders has a contract and undertakes to sell the products. Under this contract, Sanders provides the farmer with the means of production (e.g. chicks, feed) and pays the farmer for the processing service provided.

For farms with several buildings, the qualification is carried out entirely on a single building on the farm, with a rotation between the different buildings on the farm for each renewal of qualification.

Farms are only counted if they were present in the perimeter on 31 October.

- If a farmer starts an integration contract with Sanders after 31 October of the year audited, he is not included in the scope of the year evaluated.
- If a farmer ends his integration contract with Sanders before 31 October of the year under audit, he will not be included in the scope of the year under assessment, even if a qualification was carried out during the year under assessment. Qualifications will be carried out every two years.

Note: A committed farm is defined as a farm that has undergone an assessment visit based on environmental criteria (such as the presence of an approach or solutions for managing energy consumption and greenhouse gas emissions on the farm) and animal welfare. To date, the indicator provides an overview of the virtuous practices observed or not in all the farms visited, with a view to defining progress plans.



TAKING ACTION TO PROTECT NATURAL RESOURCES AND BIODIVERSITY

Because we will continue to import agricultural raw materials that cannot be produced locally and that come from countries at risk of deforestation or conversion of threatened ecosystems, we are committed to ensuring that by 2030, 100% of our palm and soya supplies come from sustainable crops.

This commitment is broken down into two operational objectives:

- **Short term objective in 2025:** 100% of our palm and soya supplies are traced, and 100% of those at risk of deforestation are covered by sustainability mechanisms, including certification.
- **Long-term objective by 2030:** 100% of our physical palm and soya supplies are free from deforestation and/or destruction of ecosystems.

Subsidiaries using palm and soya are expected to implement action plans to achieve the 2025 and 2030 targets.



INTRODUCING MORE RESPONSIBLE SOURCING

To implement responsible sourcing, the Group Purchasing Department has defined a roadmap based on 8 themes:

- Supplier risk assessment and mitigation
- CSR criteria in supplier relations
- Ecodesign of goods and services
- Internal and circular re-use
- **Reduction of Scope 3 greenhouse gas emissions**
- Support for local sourcing in line with CSR criteria
- **Avril's leadership and exemplary approach to all stakeholders**
- **Integration of disabled workers in our organisation and at our suppliers' sites**

Among these themes, which are of daily concern to all Purchasing teams, items 1, 2, 5, 7 and 8 (in bold above) have been incorporated into Group Purchasing policies and action plans.

Policy

Supplier risk assessment and mitigation

A purchasing risk management procedure was published in 2024 to formalise and clarify the rules for measuring and managing supplier risks, covering different types of risk (sustainability, financial, etc.) as well as the corresponding mitigation actions. In 2024, the supplier evaluation program was extended to the entire Group to put the policy into action.

CSR criteria in supplier relations

In order to select its partners and manage supplier relations, the Purchasing Department is constantly working on integrating CSR criteria into its processes, particularly in the area of purchasing "excluding raw materials".

The methodology used to manage invitations to tender means that environmental and social criteria can be integrated into the selection and contracting phases with suppliers.

A supplier performance evaluation model, including sustainability criteria, has been developed for strategic and preferred suppliers. This model is used to evaluate suppliers during business reviews. Specific criteria have been defined for certain business units and purchasing categories, enabling a systematic approach to spreading CSR solutions throughout Avril's activities.



Avril is also working to improve the safety of its suppliers by integrating them into the organisation of supplier summits dedicated to safety at BU (ASA or Olean in 2024) or Group level.

Reduction in Scope 3 greenhouse gas emissions

The action plan for the "excluding raw materials" purchasing team was defined for 2024, in line with the objective of reducing Scope 3 emissions by 30% per ton of product sold by 2030.

This program, is divided into 5 parts:

- Measure
- Engaging suppliers
- Mobilising buyers
- Taking action: reducing & adapting

During 2024, the Measuring, Engaging and Mobilising actions were the most developed (see action plan).

Avril's leadership and exemplary approach to all stakeholders

The Supplier Code of Conduct¹ formalises the Group's desire to work exclusively with suppliers who comply with the international or national regulations covering their activities, starting with strict compliance with the regulations in force in the 18 countries where Avril is present.

Avril also expects its suppliers to comply with the principles of international standards such as:

- The Universal Declaration of Human Rights;
- Conventions of the International Labour Organisation (ILO);
- The guidelines of the Organisation for Economic Co-operation and Development (OECD) and
- The principles of the United Nations Global Compact, of which Avril is a signatory.

This Code forms an integral part of the compulsory documentation issued by the Avril Purchasing Department as part of its consultations with suppliers.

The Supplier Code of Conduct sets out the Group's requirements in terms of:

- Respect of human rights;
- Ethics;
- Environmental protection;
- Respect for social practices and working conditions;
- Health and safety.

These rules are now integrated into all the Group's purchasing procedures (excluding raw materials). In the event of non-compliance with the Code and in the absence of appropriate correc-

tive action by the supplier, Avril may terminate any agreement entered into with the supplier.

Integration of disabled workers in our organisation and at our suppliers' sites

To contribute to the integration of disabled workers in our organisation and among our suppliers, the Non-Raw Materials Purchasing organisation launched a training course on inclusive purchasing to raise awareness among its community of buyers during the annual management seminar. A contract with Hosmoz was signed to promote the inclusion of disabled workers in supplier contracts and organisations. Operational deployment will take place in 2025.

A steering committee dedicated to the sustainable procurement of palm and soy

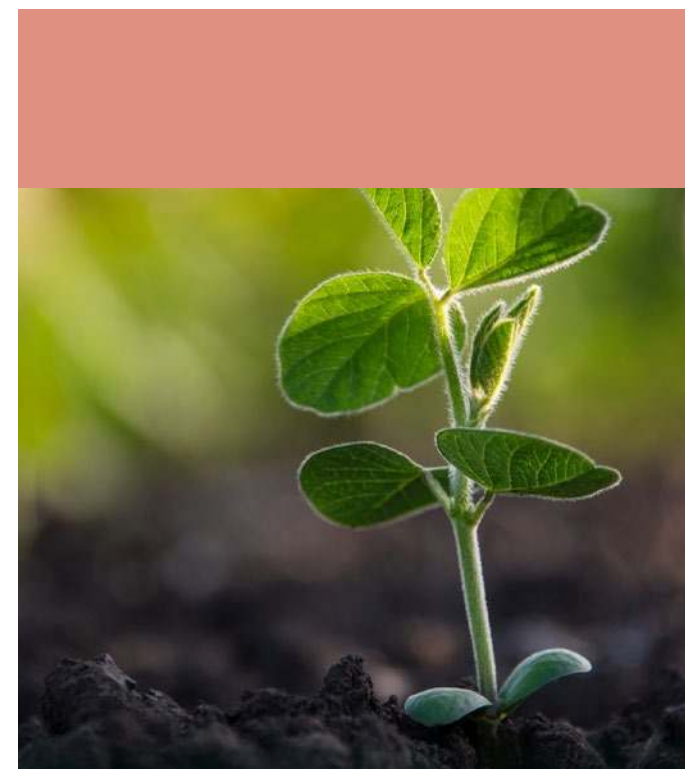
Avril's purpose is to protect natural resources and biodiversity. The aim is to ensure that 100% of palm and soya supplies come from sustainable crops by 2030 (with the priority issue of sustainability being the absence of deforestation or conversion of ecosystems, and in a second phase work to ensure consistency with commitment #1, in particular optimising the use of inputs). With this in mind, an intermediate milestone has been set for 2025: "100% of palm and soya supplies are traced, and 100% of those at risk of deforestation are covered by sustainability mechanisms", such as certification, for example.

To ensure the success of this commitment, a dedicated steering committee was set up in 2022. Chaired by a member of the Executive Committee, it meets quarterly with representatives from each subsidiary that uses palm or soya. This committee enables subsidiaries to share their practices and monitor their action plans to ensure that the 2025 and 2030 zero deforestation-conversion targets set for 2025 and 2030. The years 2023 and 2024 were

also marked by preparations for European Union Deforestation Regulation 2023/1115 on combating deforestation, which will come into force on 30 December 2025 (EUDR2) rather than 31 December 2024 as initially planned.

A responsible palm oil and soya sourcing policy

Avril uses palm oil and soya for some of its industrial activities. To this end, the Group has adopted a specific policy³, through which it aims to source only zero deforestation-conversion palm oil and soya. To deploy the associated actions with its suppliers (traceability, alignment between the Avril policy and supplier approaches, grievance management mechanism), Avril has been supported by the NGO Earthworm Foundation since 2016. This cooperation has made it possible, for example, to support the "Zero Deforestation Conversion" soya chain initiated by Earthworm. In addition, in 2024 Avril joined the "Action for Sustainable Derivatives" collective initiative, which aims to improve the transparency of palm oil supply chains, in particular through a supplier risk analysis and a grievance management mechanism.



¹ Available here: Supplier Code of Conduct - <https://presse.avril.com/wp-content/uploads/2024/09/eab797c334050edaf6114f728ebc6d9f.pdf>

² European Union Deforestation Regulation

³ Available here : Responsible palm and soya sourcing policy - Press - Avril - <https://presse.avril.com/politique-d-approvisionnement-responsable-en-palme-et-soja/?lang=fr>

✓ Action plan

Supplier risk assessment and mitigation

With the SREM (Supplier Risk Evaluation & Mitigation) program, the aim is for 80% of suppliers with significant expenditure to be assessed on their sustainability performance (via the EcoVadis platform), with a specific approach for suppliers with expenditure in excess of €200,000 per year.

In 2024, the supplier risk assessment campaign was extended to all Group subsidiaries. This initiative enabled 51% of suppliers, excluding raw materials, to be assessed on the basis of expenditure in 2023. Most of these assessments were carried out using EcoVadis. When an alternative assessment was proposed, it had to cover the following four themes in order to be accepted: environment, human rights, ethics and responsible purchasing.

In addition, a follow-up dashboard was created to monitor the key performance indicators (KPIs) linked to the supplier risk assessment. Regular follow-up meetings have been organised with the various BUs and purchasing managers to ensure the effective implementation of the assessment campaign.

The operating results at the end of 2024 were as follows:

- 584 suppliers were evaluated by EcoVadis with an average panel score of 65.8/100;
- 310 suppliers have been awarded a silver, gold or platinum medal by EcoVadis.

At the end of 2024, based on the lessons learned from the completed campaign, the 2025 campaign for the entire Group was prepared with the following objectives:

- An expenditure Scope of 60%.
- The implementation of corrective action plans (CAP) with all suppliers with a score below 45/100.
- Understanding the reasons for non-response and refusal to assess the suppliers concerned, in order to initiate discussions aimed at understanding the risks and improving their CSR footprint.

Reduction in Scope 3 greenhouse gas emissions

Avril is committed to choosing low-carbon products and suppliers and to implementing specific projects to reduce emissions. The main actions of the plan implemented in 2024 are as follows:

Measuring: The development of a CO₂ emissions mapping exercise to prioritise its suppliers and determine an action plan to achieve the Group's objectives. Priority suppliers were identified in collaboration with the BUs' purchasing managers, and the action plan was defined on the basis of the weight of suppliers or purchasing categories in emissions.

Engaging suppliers: Initial projects were identified at various supplier summits, where suppliers were invited to present collaborative projects to reduce emissions from their products or services.

Mobilising buyers: In 2024, Avril trained its community of buyers on the climate and the challenges of reducing Scope 3 emissions through various training courses (purchasing seminar, WeSustain

webinar, specific one-day WeSustain Purchasing training course).

Take action: emission reduction and adaptation projects will be pursued and developed through purchasing practices that integrate the measurement of environmental impact into the analysis of full costs and the use of levers for collaboration with suppliers.

Avril's leadership and exemplary approach to all stakeholders

The aim is for the Group's companies to continue rolling out the Supplier Code of Conduct, drawing on the experience of Oleon, the pilot subsidiary in this area. In 2024, a new version of the Supplier Code of Conduct was published, incorporating changes in regulations and practices, as well as Avril's commitments, particularly the Raison d'être. It is available on our website (Supplier Code of Conduct 2024). Like the previous 2019 version, this code of conduct is an essential component of all purchasing contracts, ensuring that suppliers comply with international and national standards in terms of human rights, ethics, environmental protection, and social practices and working conditions. Signing the code of conduct is systematically requested each time a supplier is created, regardless of the level of expenditure involved in the creation process, and it is compulsory for all strategic suppliers. In addition, the Supplier Code of Conduct is appended to all contracts signed by all Avril entities.



Palm oil

Traceability: collection of information from suppliers every six months, enabling the supply chain to be traced back to the mills¹, in order to maintain ≥90% traceability of volumes purchased.

Coverage of supplies by sustainability mechanisms: 100% of annual palm oil supplies are covered by :

- Either RSPO² Mass Balance (MB) or RSPO Segregated (SG) certifications in response to customer demand;
- Do Either ISCC-EU or 2BSvs-EU certification under European biofuel regulations;
- In addition, RSPO credits can be purchased (via the PalmTrace platform's Book & Claim system) to cover all supplies.

Continuation of the VTTV approach³ advocated by Earthworm Foundation, through financial support for two projects to transform the palm oil industry on the ground. The first is in Indonesia, in Aceh Tamiang. The second is the Southern Central Forest Spine in Malaysia, supported by Oleon and close to its Port Klang factory. These projects aim to assist local government with land use issues, help train smallholders in the "zero deforestation, zero peatland destruction and zero labour exploitation" commitment, and support local communities in developing sustainable livelihoods.

Finally, since 2023, Oleon has been using a satellite tracking tool in palm oil production areas, called Satelligence⁴. Satelligence's Verified Deforestation Free module combines satellite deforestation data with data from Avril's supply chain to analyse the proportion that complies with Avril's commitment to zero deforestation - conversion. This tool is based on the FAO's definition of forest⁵ and the EUDR's target of 31/12/2020, although users can choose earlier target date..

Soya

The origins of Avril lie in the desire of French farmers to reduce their dependence on imported soya. Since the Group was founded, the construction and consolidation of a sustainable, high-performance oilseed industry in France has made it possible to increase the produc-

tion of oilcake (in particular rapeseed) for animal feed, thereby limiting soya imports. According to Terres Inovia, France's dependence on imports of protein-rich matter (>15%) has fallen from 71% in 1980/81 to 45% in 2021/22⁶.

Given its characteristics, however, soya remains an essential raw material. Avril is convinced that, as the French leader in animal nutrition through the Sanders brand, the Group must act to ensure the sustainability of this crop. To this end, Avril and its subsidiaries have been committed for many years⁷ to more sustainable soya farming. Actions in this area are structured around two main areas: imported soya and French soya.

Imported soya: Avril helps to develop more sustainable supply chains

Participation in multi-stakeholder initiatives

- RTRS: In 2014, Avril⁸ was the first French animal nutrition player to join the RTRS. Avril⁹ voluntarily commits to purchasing RTRS credits each year to support the fight against soya-related deforestation. In 2024, more than 24,000 credits were purchased for its Sanders subsidiary;
- FEFAC: Participation in the FEFAC sustainability committee¹⁰;
- Duralim: since 2016 Avril¹¹ has also been involved in Duralim, a collective initiative to improve the sustainability of animal feed, which in 2018 made a public commitment to "zero deforestation"¹². In 2022, this commitment was formalised in the Feed Manufacturers' Manifesto.
- Manifesto of animal feed manufacturers "for the mobilisation of French players against imported deforestation linked to soya: by signing this manifesto in February 2022, Sanders, along with the other signatories, committed to sourcing soy with guarantees of non-deforestation / non-conversion in accordance with FEFAC guidelines¹³. The aim is to achieve 50% of soya for animal feed with non-deforestation/non-conversion guarantees (in accordance with FEFAC guidelines) by 2023, 75% by 2024 and 100% by 2025. This commitment is monitored by Duralim's observatory of the risk of imported deforestation. The results were achieved in 2024 with a

supply of 75% sustainable soy (according to FEFAC guidelines) for the Avril subsidiaries concerned (Sanders and miXscience).

Use of "guaranteed non-Amazonian" soya for certain sectors

- Every year, more than 50,000 tons of non-GMO soya traced "outside the Amazon biome" are used by Sanders, in particular in a specific broiler poultry chain supplying McDonald's restaurants.

Partnership with the Earthworm Foundation to set up a ZDC (Zero Deforestation and Conversion) chain

- The ZDC methodology¹⁴ is a protocol for assessing the risks of deforestation and conversion applied to the soya supply chain;
- In 2021, a full traceability check was carried out on a first cargo of 50,000 tons, and in 2022 on a second. In 2024, seven cargoes were analysed, totaling 330,000 tons of soya meal. Thanks to satellite tracking and information systems, these imported soy meal have been classified as "ZDC".



¹ Mills are the first processing units and are a good indicator of where production takes place (plantations) - ²Roundtable on Sustainable Palm Oil - ³Presentation of the VTTV approach: <https://www.earthworm.org/fr/news-stories/what-is-vt-tv>

⁴ More details on Satelligence: <https://www.earthworm.org/pages/zero-deforestation-conversion-methodology> - ⁵FAO definition of forest: Article 2 (4) p.15 of Regulation (EU) No 2023/1115 .on deforestation

⁶ Terres Univia, Key figures 2022 - Oilseeds and protein-rich plants - Edition 2023 - ⁷For example, in 2014, Feed Alliance (an Avril subsidiary) became the first French animal nutrition company to join the Round Table on Responsible Soy (RTRS)

⁸ Via Feed Alliance, Avril's exclusive buyer of soya for animal feed - ⁹Via Sanders, leader in animal nutrition in France - ¹⁰European federation of compound feed manufacturers, founded by the five main feed manufacturers in Europe

(France, Belgium, Germany, Italy, Netherlands). It represents 28 national federations in the 27 EU Member States. FEFAC has published guidelines on responsible soy sourcing - ¹¹ Avril and its subsidiaries Sanders, MiXscience and Dielna. www.duralim.org -

¹² ra.duralim.org/2022-committed-actors/ - ¹³ <https://fefac.eu/wp-content/uploads/2021/02/FEFAC-Soy-Sourcing-Guidelines-2021-1.pdf> - ¹⁴ For more details on the ZDC methodology : www.earthworm.org/pages/zero-deforestation-conversion-methodology

French soya: Avril supports the relaunch of a national, non-GMO soya industry

- Sofiprotéol¹ federates and coordinates the various players involved in a national plan to develop soya acreage and put in place a coherent industrial plan, from developing existing production basins to contracting with downstream industrial partners.
- This approach supports local production (182,000 ha cultivated by 2022), reducing the negative impact on biodiversity and the climate: less pressure on ecosystems in South America, diversification of crop rotation in France, introduction of a crop with environmental benefits (improved soil structure, savings on inputs) compared with conventional crops, reduction in greenhouse gas emissions linked to transport.
- Through Sanders and Sofiprotéol, Avril is a shareholder in Extrusel, based in Chalon-sur-Saône (71). Another soybean crushing plant (Sojalim) has been operating since 2017 in Vic-en-Bigorre (65), with capacity set to double in early 2023. 38,000 tons of soya are crushed there every year, including 13,000 tons of organic origin. The aim is to make sustainable use of non-GMO soya beans produced locally in the South-West of France (Occitanie, Nouvelle-Aquitaine) to feed animals reared on quality farms.
- A capacity increase is also planned for Oleosyn Bio, another crushing plant dedicated to the production of organic oilcake, which has been based in Thouars in the Deux-Sèvres department since 2020.
- As well as supplying oilcake of French origin, these investments create value directly in the region, with priority given to local sourcing and the creation of jobs at production sites. For example, Sojalim's new crushing line has created five new jobs at the production site in Vic-en-Bigorre in the Hautes Pyrénées, and 750 producers based in Occitanie and Nouvelle Aquitaine supply the plant with soya.

¹Société de financement et de développement, a subsidiary of Avril

Supporting agro-ecology and preserving biodiversity

As well as looking at the issue of deforestation alone, Avril is working more broadly to preserve biodiversity, by developing specific specifications to reward farmers committed to more responsible practices.

This is the case with the "Committed Oils" initiative launched by Lesieur and involving all the players in the French rapeseed and sunflower industry: farmers, storage organisations, crushers (Saipol), field experts (Terres Inovia) and an independent auditing body. The aim is to help develop more robust rapeseed and sunflower crops that consume fewer resources and are more respectful of biodiversity and the environment, by introducing specifications covering around fifteen criteria (input management, crop association, flower strips, etc.). By 2024, over 40,000 tonnes of seed had been produced under these specifications by more than 800 partner farmers. Agri-environmental indicators are calculated annually as part of a performance management and continuous improvement process.



INDICATOR

KPI SPRING n°5	2024 VALUE	2024 TARGET
Share of Palm and Soya supplies covered by sustainability schemes	50%	50%
SPRING 2024 target achieved	✓	

Note: Sum of all "covered" volumes (see details below) (tons) / Total volume (tons) of palm oil and soybean purchased and delivered during the reporting year.

Details: Palm oil includes all volumes of palm or palm kernel oil, their fractions (including olein and stearin) and their derivatives (alcohols, fatty acids, glycerine, esters (PME), etc.). Soybean includes all volumes of soya in its meals, oils, seeds and esters expressed in soybean equivalent. Supplies covered by sustainability schemes": in relation to the total quantity of palm oil and soybean purchased, these are the volumes:

- being soybeans outside a high-risk area: outside South America, Brazil outside a high-risk municipality or Argentina outside Gran Chaco;
- with RSPO/RTRS Mass Balance (MB) or RSPO/RTRS Segregated (DG) or BIO (Organic) certification;
- with sustainability certifications as defined by European biofuel regulations (ISCC or 2BSvs type sustainability schemes);
- certified and recognised as VDF (Verified Deforestation Free) thanks to a satellite tracking tool such as Satelligence;
- covered by RSPO or RTRS credits (in addition to the other actions above).

Scope: 100% of Group supplies (Expur, Oleon, Lesieur Cristal, Sanders, MiXscience, Lesieur Geco)



LIMITING WATER RESOURCES

Water management policy

At Avril, we are committed to ensuring the sustainable and responsible use of water, a precious resource. Faced with the growing challenges posed by water stress and regulatory changes, we are committed to reducing our water consumption by 20% by 2030, based on 2022 levels. We are promoting the development of best practice across the Group.

Our commitments

- **Transparency and Communication:** We are committed to communicating transparently about our water management objectives, actions and progress. All stakeholders, including employees, customers and partners, are involved in this process.
- **Innovation and Continuous Improvement:** We invest in innovative technologies and solutions to improve our water efficiency. Our practices and performance are regularly assessed to identify opportunities for improvement.
- **Respect for our raison d'être:** We actively protect natural resources and biodiversity by integrating improvement initiatives into our water management practices.

Our governance: Quarterly Steering Committee

Since 2023, we have been holding quarterly meetings of our water steering committee. This committee focuses on several key areas:

- **Monitoring water stress and regulatory developments:** We maintain an active watch on water stress and regulatory developments to anticipate the impact on our activities. Our teams are regularly informed of changes and new legal requirements, guaranteeing optimum responsiveness.
- **Monitoring water withdrawals and the water performance of sites:** Using performance indicators, we measure water withdrawals annually and identify areas for improvement. This approach enables us to target our efforts effectively and make continuous progress.
- **Monitoring site action plans:** Each site identified as 'critical' develops and implements a structured action plan, with clear and measurable objectives such as defining standard production ratios. At our quarterly meetings, we present these plans, monitor progress and adjust our strategies if necessary.
- **Promoting good practice within the BUs:** We encourage the adoption of responsible practices, such as leak detection campaigns and rainwater harvesting. These initiatives help to reduce our impact on water availability and raise awareness among our teams of the importance of sustainable water management.



Action plan

Here are some of the actions taken by the steering committee at various sites:

We have stepped up the measurement of water use in our workshops by installing new meters to analyse our water requirements in greater detail.

At the SANDERS Bretteville and SAIPOL Lezoux sites, we have installed a storage system to capture rainwater and reuse it on site.

At VIVIEN PAILLE we have worked with the suppliers of certain equipment to optimise settings and thus reduce our water consumption.



INDICATOR

KPI SPRING n°4	2021 VALUE	2022 VALUE	2023 VALUE	2024 VALUE (1)	2024 TARGET (2)
Water consumption per tonne produced	1.33 m³ / tonne	1.25 m³ / tonne	1.00 m³ / tonne	1.065 m³ / tonne	<2023
SPRING 2023 target achieved	✔				

Formula: Water withdrawn + gross flow of water used / Sum of Avril's main production including different stages of processing.

Comment:

- (1) Concerning the calculation of tonnes produced in the denominator, for certain BUs (Saipol, Expur, Lesieur, Lesieur Cristal), part of the production represents double counting, which is known and accepted by the teams in order to maintain consistency with the denominator of the indicators monitored in the field. The aim of this KPI is to monitor the progress and efforts made on water. To minimise this double counting in 2024, neutralisation workshops have been excluded from the tonnages.
- (2) Using the calculation method described in commentary (1), water consumption per tonne produced was higher in 2023 than in 2024. This indicator has therefore improved between the two years.

Perimeter: France + International, the 71 industrial sites that have completed a full year of activity within the Group.

Scope: 99% of the Group's consumption



DEVELOPING THE CIRCULAR ECONOMY

✓ Action plan

Circular bioeconomy

Through its activities, Avril is developing a range of products to help turn agricultural and agri-food waste into resources.

In this area, the Group relies on a specialist subsidiary, Terrial. Terrial recycles livestock effluents and certain by-products from the Group's industrial activities (and from outside the Group) by converting them into fertiliser and biogas. This virtuous circle of reuse for farmers means that a proportion of chemical fertilisers can be replaced by sustainable fertilisers. By providing access to this type of high-quality organic fertiliser, most of which can be used in organic farming, Terrial is providing essential technical solutions to support the agro-ecological transition and the development of this type of farming.

The biomass boilers at our industrial sites also recover material flows generated on site, such as sunflower husks and olive pomace. Some of the ash produced is also used by Terrial in fertilisers.

In 2023, a poultry droppings processing line was installed at the Terrial site in Beaupréau (49) to ensure that the products are properly hygienised (70°C, 1 hour) before being used for mixing and granulation.

The Saipol and Lesieur sites are committed to recovering as much of their industrial waste as possible, so that it can be converted into energy, used in agriculture or recycled to make a material, a product or any other substance. For example, in 2022, the Bassens site recovered more than 1,000 tonnes of oily waste and flotation grease in a biomethanisation process, representing of its waste.

Packaging management

The initiative on the use of recycled packaging was launched in 2020 with Lesieur, the most advanced entity in the Group in this area.

Since 2022, the Group has implemented its "recyclability" and "integration of recycled material" indicators for its other com-

panies in the FMCG sector, namely Lesieur Cristal, Expur, Costa d'Oro, La Compagnie des Saveurs and Générale Condimentaire Algérie. Efforts continued in 2023 by extending the scope of action to the Vivien Paille and Italians Do It Better entities since 2023.

In 2024, significant progress was made in the recyclability of packaging. On the other hand, the proportion of PET has fallen slightly, due to the development of distributor brands compared with brand names in the Business Units.



🔍 Focus on Lesieur shares:

Since 2022, all Lesieur-branded bottles with a volume of less than 3 litres have been made from 100% recycled PET (rPET) and of bottles contain at least 30% rPET. The integration of 30% rPET for private labels was implemented in 2022. In addition, initiatives have been taken on other packaging, in particular the switch to a 100% recyclable Lesieur mayonnaise tube was finalised in 2023, making it possible to achieve a rate of almost 100% of primary packaging components that are fully recyclable.

In 2025, Lesieur is continuing to reduce the impact of its packaging by doing away with secondary packaging for its mayonnaise tube, and switching the entire PUGET range to tinted glass, thereby maximising the rate of recycled glass incorporated.

Finally, Lesieur is continuing its experiments to develop the re-use of packaging in its category by testing bulk and deposit systems in shops.

🔍 Focus on Expur's actions:

Since 2023, the 1L, 1.8L and 3L PET bottles produced by Expur for its "Untdelemn de la Bunica" brand (refined rapeseed oil, sunflower oil with vitamin D and sunflower oil with a high oleic acid content) have been made from 100% recycled PET (rPET), so that by the end of 2024 more than 60% of the bottles used were made from recycled PET.

In addition, in line with its strategy to reduce the impact of its packaging, EXPUR achieved a percentage of 83% recyclable primary packaging out of total primary packaging in 2024 and intends to develop projects such as reducing the size of bottles and caps to further reduce the amount of primary packaging put on the market and introducing recycled materials in secondary packaging.

Reducing food waste

Lesieur shares

Through Lesieur, Avril is committed to supporting national food donation associations such as the Banque Alimentaire and the Restaurants du Cœur. Donations are also made to more local associations in which employees may be personally involved. The products donated include products that are perfectly fit for consumption but are not accepted in supermarkets for various reasons (use-by date too short, label badly stuck on, slightly damaged packaging, etc.).

In addition, as part of Lesieur's "Citizen Commitment" project, on the national Food Bank collection day, employees can go into the shops to collect food donations during their working hours; in 2024 there were 42 of them. In 2024, Lesieur took part in an overall collection of 920 boxes taken out of shops for a total of 12 tonnes of foodstuffs. Finally, since 2020, Lesieur has been a member of the Pact initiated by Too Good To Go on reducing food waste. One of the Pact's 10 commitments is to raise awareness and educate people about food waste. This objective is achieved in particular through an insert raising awareness of food waste on seed oil labels. For example, the ISIO4 packaging states that it is possible to consume this oil without risk to health if the Minimum Durability Date has passed. To do this, consumers are invited to look at the product (to see if the packaging is intact), smell it and taste it to ensure that it is safe to eat.

Finally, for the second year running, Lesieur has twice taken part in the "Anti-waste parcel" operation launched by Too Good To Go and Pour Nourrir Demain, supplying Lesieur products in solidarity baskets sold at low prices.

Avril membership of the SOLAAL association

SOLAAL is an association recognised as being in the public interest, which facilitates links between donors in the agricultural and food sectors and food aid associations. Avril is a founding member of this association¹.

¹<https://www.solaal.org/decouvrez-lassociation/nos-membres/>

INDICATORS

	2022 VALUE	2023 VALUE	2024 VALUE
--	------------	------------	------------

Industrial waste recovery rate	94,34%	97,42%	98,16%
--------------------------------	--------	--------	--------

Comment: The sites are pursuing their waste recovery initiatives, looking for the best local solutions

Formula: For each site, % waste recovered = Tonnage of waste recovered / Total tonnage of waste

Scope: Saipol / Lesieur / Oleon sites (excluding Port Klang)

	2022 VALUE	2023 VALUE	2024 VALUE
--	------------	------------	------------

Share of recyclable packaging in total packaging (% by mass)	Avril 99.55%	Avril 98.16%	Avril 97.70%
--	-----------------	-----------------	-----------------

Formula: (Sum for each item code with recyclable packaging of: mass of recyclable packaging X number of packages consumed for this item code) / (Sum for each item code of all types of packaging of: mass of packaging X number of packages consumed for this item code)

Perimeter: Primary packaging for eight Consumer Products Sector entities: Lesieur, Lesieur Cristal, Expur, Costa d'Oro, Compagnie Des Saveurs, Générale Condimentaire Algérie, Vivien Paille, Italians Do It Better

Scope: 100% of primary packaging for eight Consumer Products Sector entities

	2022 VALUE	2023 VALUE	2024 VALUE
--	------------	------------	------------

Percentage of recycled raw material in PET packaging (% by mass)	Avril 28.93%	Avril 26.16%	Avril 28.96%
--	-----------------	-----------------	-----------------

Formula: (Sum for each item code reference with PET packaging of : (% rPET incorporated in the packaging X mass of the packaging X number of packages consumed for this item code) / (mass of the packaging X number of packages consumed for this item code)

Perimeter: Primary packaging for eight Consumer Products Sector entities: Lesieur, Lesieur Cristal, Expur, Costa d'Oro, Compagnie Des Saveurs, Générale Condimentaire Algérie, Vivien Paille, Italians Do It Better

Scope: 100% of rPET primary packaging used by eight Consumer Products Sector entities



TAKING ACTION TO DEVELOP LOCAL SECTORS

The importance of Avril in adding value to French agricultural production is part of our DNA. In 2024, Avril crushed 40% of French rapeseed and sunflower production.

Because we are committed to a dynamic local economy, we are committed to accelerating the development of local supply chains in all our areas of activity, and from 2025 for 100% of our edible oils when the raw materials are available locally.



PROCESSING RAW MATERIALS ORIGINATING IN FRANCE

Policy and action plan

Avril was born out of a desire to develop industrial facilities for the sustainable processing of raw materials, including oilseed crushing facilities capable of transforming rapeseed and sunflower into oils and proteins, and animal nutrition facilities capable of transforming cereals, oilseeds and other raw materials into feed for French livestock.

It is Avril's vocation to transform these French materials in order to guarantee an outlet for producers as well as a local supply for the users of these materials. This mission informs Avril's strategic choices.

INDICATOR

KPI SPRING n°6	2024 VALUE	2024 TARGET
Share of raw materials of French origin in materials valued by Avril in France	76.70%	70.69%
SPRING 2024 target achieved	✔	
Formula: Sum of national tonnages / Sum of total tonnages		
Details:		
% of seeds from France crushed in Saipol's industrial facilities		
% of raw materials from France processed in animal nutrition plants		

Perimeter: Saipol (France), Nutrition animale (France)



COMMITMENT

4

TAKING ACTION FOR OUR INVESTMENTS' IMPACT

Because we want to have a positive impact on local communities and the environment, we are committed to ensuring that by 2030, 100% of our investments, whether industrial or financial, will be based on economic, environmental and social criteria.



SUSTAINABLE INVESTMENT IN SECTORS

✓ Situation update

Climate change

Avril needs to prepare for the consequences of climate change. The creation of an innovation platform on adaptation to climate change has enabled us to structure our approach.

Avril is investing in innovative projects that will help the sector adapt rapidly to the consequences of climate change. A four-pronged roadmap has been defined:

- Selecting adapted plants and varieties: Through the commitments of its subsidiary Sofiprotéol, Avril invests in seed companies that select varieties for the production of seeds adapted to these new constraints.
- New crops, with a focus on the opportunities created by climate change for the potential development of certain crops in areas that were previously unable to grow them, such as sorghum in France.
- New farming practices in terms of their potential to store carbon, protect biodiversity and reduce greenhouse gases.
- And risk management for farmers, who are subject to climatic hazards that can threaten their farms, particularly recurrent droughts.

As part of its extra-financial support for its investments, Sofiproteol shared the results of a study on the consequences of climate change with 7 of its partners. The first phase of the discussion aimed to raise the company's awareness of the potential quantification of the risk associated with climate change for oilseed production. The second phase aimed to consider options for a possible strategic roadmap for adaptation.

Circular economy

Sofiprotéol has continued to invest in the Agri Impact fund launched by the **Avril Foundation, which is dedicated to the development of short circuits and renewable energies on farms**. The fund supports initiatives to develop methanisation, which is both a source of additional income for farmers and an innovative approach to resource management at farm level. The installation of methanisation units in local areas helps to improve the environmental balance of production by converting agri-food or agricultural waste into green energy and fertiliser. In 2024, Sofiprotéol reinvested €240k in this fund to help finance several methanisation projects run by farmers or groups of farmers.

Food transition

Driven by population growth, global demand for proteins (plant and animal) is set to increase by 40% by 2030. This is the result of a two-fold food transition: demand in developed countries for plant proteins as alternatives to meat, and a sharp increase in meat consumption in emerging economies.

To meet these two challenges, Avril's policy is to diversify the outlets for oilcake by developing the production of protein-rich oilcake for animal feed, and to develop new processes and ingredients rich in plant proteins for human consumption.

Since 2014, Avril has been conducting major research in parallel to meet the two major challenges of adding value to plant proteins: developing alternatives to animal proteins for human food and producing more sophisticated, high-yield proteins for animal nutrition.



Development of plant proteins

In addition to Sofiprotéol's investments in companies whose activities are wholly or partly related to the development of plant protein-based products, Avril is involved in R&D work to develop new plant protein products for animal and human consumption.

Plant proteins for animals

- Study on the nutritional characterisation of plant raw materials, updating of knowledge on the amino acid requirements of animals for the substitution of imported soya by other protein sources. Research and development in the field of seed variety selection aimed at guaranteeing protein concentrations and limiting environmental impact.
- Development of processes for upgrading and concentrating protein from oilseeds and protein crops to produce ingredients for animal feed. These projects are supported by the "Solutions for more sustainable livestock farming" innovation platform.
- Development of nutritional approaches aimed at reducing the use of imported soya in animal feed by reducing the overall protein level of the ration, in particular by adding specific amino acids produced in France

Plant proteins for humans

- Development of protein-rich plant ingredients for human consumption
- Development of new seed pre-treatment and crushing processes to ensure the preservation of protein quality and its use in various food markets.
- Development of processes for concentrating and adding value to proteins and ingredients rich in vegetable proteins from oilseeds and protein crops for use in food formulas.
- Continued deployment of the strategic partnership between Avril and DSM, accelerating production and marketing of a non-GMO rapeseed isolate that offers excellent functional properties, high nutritional value and a balanced sensory profile.
- Acceleration of technical and business developments at Vivien Paille Ingrédients in the field of legume protein ingredients.
- Acquisition of Sunbloom Proteins, a young German company specialising in the production and marketing of sunflower protein-rich ingredients for human consumption.
- Support for the development of Vegini, an Austrian company which develops, produces and markets a range of meat substitutes based on pea proteins.

In June 2023, Lesieur, France's leading edible oil manufacturer, will launch a range of hearty meals based on cooked pulses. Accessible and easy to prepare on a daily basis, the aim is to democratise access to vegetables for the French.



Internal carbon price

Since 2021, we have gradually introduced an internal carbon pricing tool (shadow price type) for all investment projects over €3 million. The aim is to ensure that investment projects are consistent with the Group's raison d'être and its CSR commitments, and are assessed from a CSR perspective right from the investment decision. The inclusion of an internal carbon price means that carbon costs can be taken into account in project profitability analyses. In 2023, we doubled this price from €50 to €100 per tonne of equivalent CO₂. 93% of the project budgets submitted to the Investment Committee have been subjected to a carbon assessment and a carbon price.

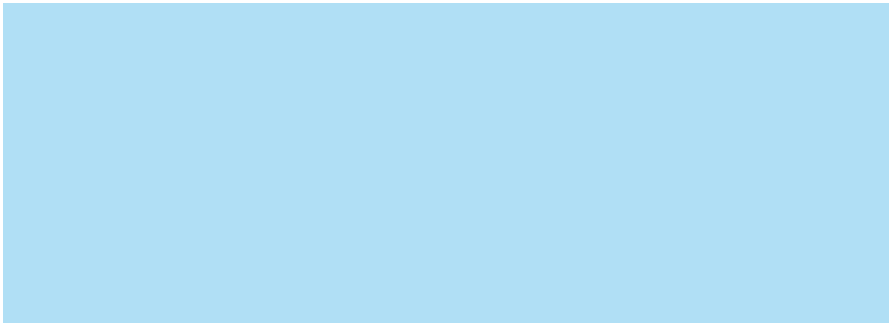
INDICATORS

KPI SPRING n°7	2024 VALUE	2024 TARGET
Share of Group investments subject to internal carbon price	93%	N/A
SPRING 2024 target achieved	✓	
Formula: Sum of capital expenditure (CAPEX) presented to and approved by the investment committee in year N that was subject* to a GHG footprint assessment** including an internal carbon price		
Sum of capital expenditure (CAPEX) presented to and approved by the Investment Committee in year N		

Perimeter: Group

KPI SPRING n°8	2024 VALUE	2024 TARGET
Share of Sofiprotéol's holdings subject to a GHG assessments Scopes 1 & 2	85%	75%
SPRING 2024 target achieved	✓	
Details: The investments covered by this indicator in the numerator are direct investments by the Group		
Formula: (Total financial value of investments with a carbon footprint calculation)/(Total financial value of investments)		

Perimeter: Investments in equity and capital of €3m or more (excluding indirect investments and debt)





TAKING ACTION *FOR THE CLIMATE*

Because we support the United Nations' objective of limiting global warming to 2°C, which is part of the Paris Agreements, we are committed to reducing all our direct and indirect greenhouse gas emissions by 2030 (vs. base year 2019).



REDUCING THE FOOTPRINT OF OUR ACTIVITIES

AT ALL LEVELS, CONTROLLING
IMPROVEMENT PLANS AND ACTIVITIES
SHOULD ENABLE US TO:



Energy

- Improve our energy performance through a 1% drop in energy consumption per T of production and by keeping at least 25% renewable energy usage within the group
- Promote the purchase of energy-efficient products and services

Energy efficiency and transition

Avril has strengthened its strategy of diversification and energy sobriety, to improve its operational efficiency and reduce its carbon footprint.

The Group's energy diversification aims to reduce the use of fossil fuels, thanks to the implementation of new biomass boiler projects. In 2024, 27% of Avril's energy came from renewable sources, with 6 biomass boilers, two steam turbines and several solar installations in operation.

The Group's energy sobriety is reflected in the implementation of transition solutions to reduce gas and electricity consumption.

Following the energy crisis in the winter of 2022/2023, Avril set itself a target of reducing consumption by 10% by the end of March 2023. To achieve this, we set up a steering committee in the summer of 2022, bringing together the directors of the subsidiaries and sites that consume the most energy - around twenty sites, representing around 80% of the Group's consumption. Under the impetus of the Energy Department, this method bore fruit in 2023, with an improvement in energy efficiency of more than 2% compared with 2022.

Against a backdrop of pressure on energy resources, this collective effort to anticipate and manage on a day-to-day basis is making the Group more resilient.

Avril is building a decarbonisation roadmap for each of its entities based on two levers to its commitments.

The two performance indicators for this theme are energy consumption per tonne produced per production unit and the ratio of energy consumption from renewable sources to total energy consumption.



Energy efficiency

In 2024, we went even further with the EOS Green Path program, which was designed by the Energy Department and ACE Energie to identify and reduce energy losses at the Group's biggest energy-consuming industrial sites. Each year, between five and eight sites will be involved in this program, which is based on a method successfully tested in 2024 at the Sanders Saint Thégonnec (Brittany) and Oleon Emmerich (Germany) sites. The approach is based on the involvement of internal and external experts, who spend two weeks working with site managers on industrial, production and maintenance issues. The first week consists of identifying all potential sources of energy waste and exploring possible avenues for improvement. The second week is devoted to the collective construction of concrete projects, which the site can then incorporate into its roadmap.

The aim is to achieve energy savings of between 12% and 15% over three years, by providing sites with a pool of efficient, financed projects. The program is based on the involvement of local teams who, after the cooperation phase, become fully responsible for implementing the projects, thus ensuring a sustainable and effective transfer of know-how. In 2025, the program will be deployed at several sites: Lesieur Condimentaire in Grande Synthe in February, Lesieur Coudekerque in March and Lesieur Cristal Ain Harrouda (Morocco) in April and May, Saipol Le Mériot and September and Oleon Port Klang (Malaysia) in October.

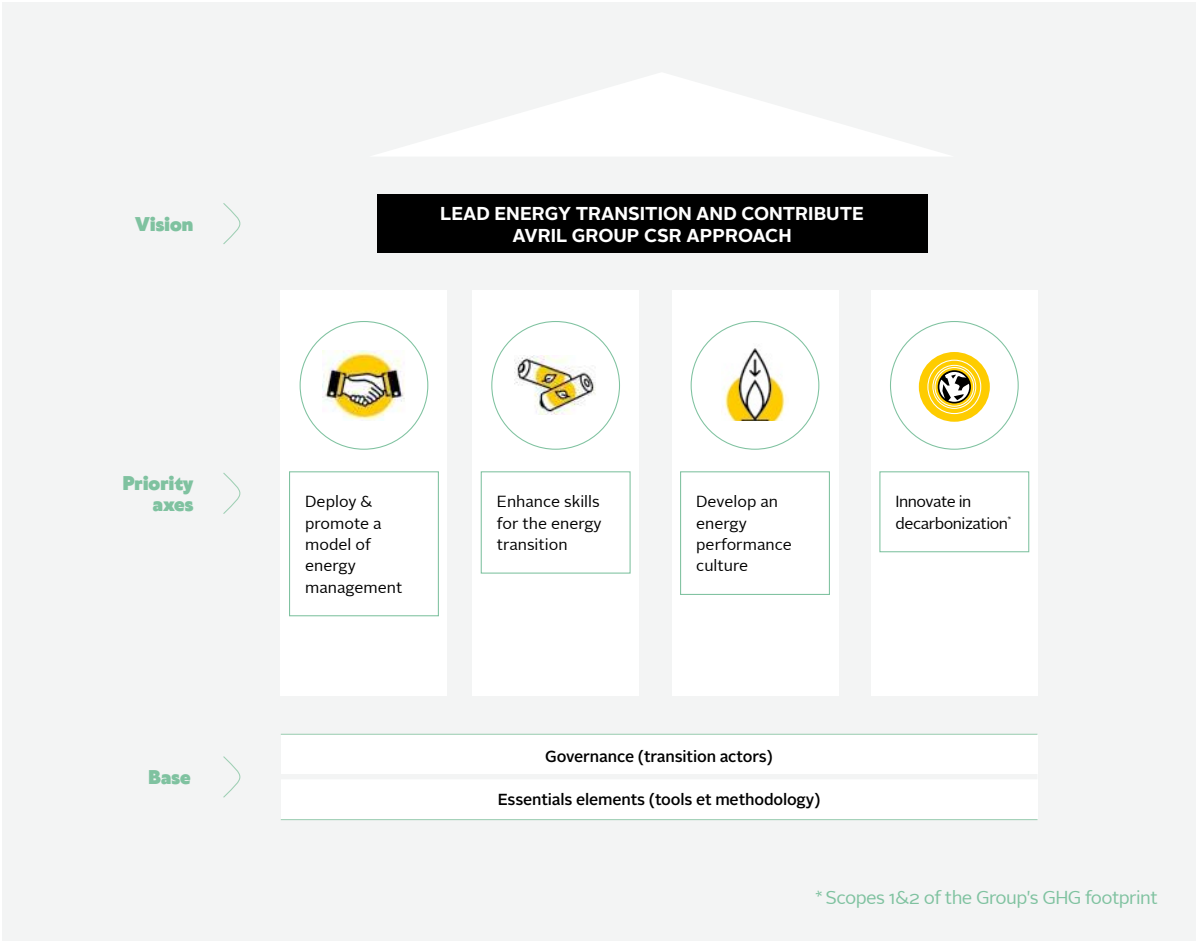
Development of low-carbon projects

With four biomass boilers in operation, Saipol has avoided the emission of ~ 140 kt of CO₂e per year since 2013, compared with the gas boilers they replace.

In 2022, the Expur site in Romania saw the construction of a new biomass boiler combined with a steam turbine to cover 90% of the site's electricity needs. We are currently carrying out studies to convert gas boilers into biomass or electric boilers.

Finally, at our Lesieur Cristal site in Morocco, a photovoltaic installation with a capacity of 2 MWp will be commissioned at the end of 2025 and will cover 12% of the site's electricity consumption.

In addition to complying with regulatory requirements, each entity is committed to preventing operational risks and continuously improving its performance. Each industrial site has a policy of improving its environmental performance, supported by international standards (such as ISO14001 or 50001) or internal environmental management programs. This part will be detailed in the safety section of commitment #6 - Acting for a collective and inclusive project.





Focus GHG assessment: Measuring and reducing our emissions

Policy

Since 2022, Avril has had a new body, a Climate Steering Committee, to ensure that the objectives defined in the Group's climate strategy are met. Its missions are to:

- Consolidate Group data, in particular via the GHG Scopes 1, 2 and 3 assessments;
- Monitor the Group's carbon reduction targets;
- Ensure the uniformity of the methodologies applied and providing strategic guidelines;
- Disseminate best practice and provide support to subsidiaries;
- Defining key messages, communicating and raising awareness.

The Climate Steering Committee is made up of eight permanent members, including three members of comex (the Innovation and Sustainable Development, Industrial and Financial Directors), and may call on other key players to help implement the climate strategy.

Avril's climate strategy has two components: mitigation and adaptation.

With regard to mitigation and as part of its commitment to the Climate, Avril has set itself a target of reducing its GHG emissions by 30% by 2030 compared with 2019, in absolute value on its Scope 1&2, and by 30% in intensity (per tonne of product) on Scope 3. In 2024, our intermediate GHG reduction target was not achieved, mainly due to volume growth in two subsidiaries, which offset the reductions achieved through energy efficiency initiatives.

2023 was an important year for our strategy, with the validation of our reduction targets by the Science-Based Targets initiative (SBTi) and a complete calculation of our GHG footprint using the GHG Protocol methodology. In 2024, we updated the main emission items in our Scopes 3 carbon footprint. Our footprint now stands at 9.8 million tonnes of CO₂e across all scopes, including 8.9 million tonnes from our Scope 3 under a reduction commitment validated by SBTi.

In 2023, we launched two studies to analyse our vulnerabilities to climate change in 2030 and 2050, laying the foundations for a future adaptation plan. The first study focused on our industrial sites to assess their exposure to climate risks. Areas of concern were identified for our sites in North Africa, the United States and Malaysia, where climate risks (particularly heat waves) are set to increase significantly over the next few years. The second study focused on upstream agriculture and the physical risks facing our oilseed crops in France.

These studies will enable us to take better account of these risks in our future acquisitions and procurement decisions.



✓ **Action plan**

Greenhouse gas emissions Scopes 1 & 2

Since 2022, Avril has implemented a Sustainability Linked Loan (SLL)¹, linking this financing to the achievement of extra-financial objectives with the integration of three ESG criteria (Environmental, Social, Governance) including the reduction of GHG emissions Scopes 1&2, on a constant perimeter aligned with our SBTi commitment. Within this framework, we are seeing a reduction in our Scope 1&2 emissions in line with our reduction trajectory..

Scope 3 greenhouse gas emissions

Avril's main Scope 3 emissions, as defined in the GHG Protocol, are: purchases of raw materials and services, investments, upstream transport and downstream transport. Our SBTi commitment scope does not take into account certain GHG Protocol emission categories, in particular our investments (equity investments by our subsidiary Sofiprotéol). This scope amounts to 8.9 million tonnes of CO₂ equivalent.

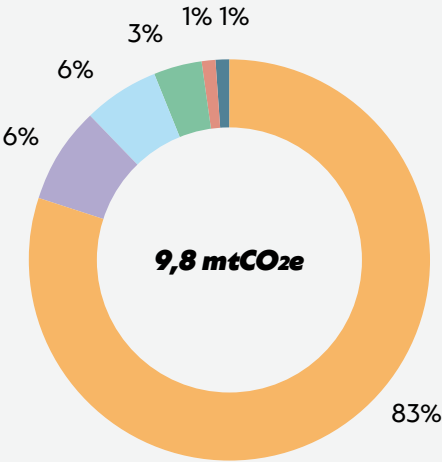
Breakdown of the Group's greenhouse gas emissions (% of total emissions)

In 2024, Avril worked on reducing its scope 3 by consolidating estimates of the various reduction levers identified for its main subsidiaries (Saipol, Oleon, Sanders and Lesieur). The most important reduction levers are sourcing low-carbon seeds and oils, sourcing tallow and decarbonising our transport.

Since 2024, Sanders, Avril's animal nutrition subsidiary, has been transparently displaying the carbon footprint of bulk feed on its labels. It is expressed in kg CO₂e / tonne of feed and takes into account the production of raw materials, the transport of raw materials to the factory, the manufacture of the feed and then its transport to the farm.

¹ Avril raises €1.18 billion indexed to ESG* criteria to accelerate its development - Press - Avril (groupeavril.com)

EMISSIONS IN TCO₂e



Our SBTi reduction commitment focuses on all of Scopes 1 & 2 and on the most important categories of Scope 3, i.e. around 8,9mt

- Raw materials, services and other purchases
- Investments (Sofiprotéol)*
- Freight
- Energy **
- Capital Expenditure
- Other emissions (end-of-life products sold, employee mobility, waste, etc.)

^{*} Sofiprotéol's investments correspond to a theoretical pro rata of the emissions of the companies in which we have acquired a stake. These emissions are not taken into account in our SBTi targets.
^{**} Of which 277ktCO₂e for Scope 1&2.



The carbon footprint of a tonne of feed is calculated using MatriCIEL®, developed by MiXscience from 2019.

MatriCIEL® is a life-cycle analysis tool integrated into MiXscience's formulation software, and aligned with the European PEF methodological framework. It quantifies the environmental impacts, including carbon, associated with each feed formula, its manufacture and transport to the farm... to reduce them more effectively. The carbon footprint generated by MatriCIEL® is also incorporated into our innovative tools for predicting the technical, economic and environmental performance of pig, poultry and ruminant farms, enabling us to support our customers in developing low-carbon feed strategies, while guaranteeing that performance is maintained, for the development of sustainable livestock farming.

This display is a first step towards reducing Scope 3 GHG emissions, because to make progress, we need to understand and measure the environmental impact of food.

To support its customers in decarbonising the French livestock industry, Sanders has also launched decarbonisation offers for ruminant and pig farming in 2024. These offers are based on levers relating to livestock management, feed solutions and energy management to reduce greenhouse gas emissions while maintaining technical performance and economic gains.

Among the innovations on offer, the Carbonometer enables farmers to assess the carbon footprint of the finished animal product for pigs and ruminants (per litre of milk and per kilogram of live weight). These indicators are integrated into the technical software, enabling farmers to identify their areas for improvement and build their progress plans.



INDICATORS

KPI SPRING N°9	2021 VALUE	2022 VALUE	2023 VALUE	2024 VALUE	2024 TARGET
Greenhouse gas (GHG) emissions associated with Avril's activities (Scopes 1 & 2)	274 KtCO ₂ e	268 KtCO ₂ e	251 KtCO ₂ e	277 KtCO ₂ e	248 KtCO ₂ e
Location-Based Method			(location-based)	(location-based)	
Reaching the SPRING target				✖	
Perimeter: 79 Group industrial sites					
Scope: 99% of Group emissions					

KPI SPRING N°10	2023 VALUE	2024 VALUE	2024 TARGET
Greenhouse gas emissions on Scope 3, per tonne of product	N/A	0.922 tCO ₂ e per tonne	N/A
Reaching the SPRING target		✔	
Perimeter: 16 Group entities			
Scope: 91% of the Group's Scope 3 emissions by 2022			

Comment: Concerning the calculation of tonnes produced in the denominator, the calculation method has been improved as indicated in KPI#4 on water consumption. It follows the same rules for certain BUs (Saipol, Expur, Lesieur, Lesieur Cristal), part of the production represents double counting which is known and accepted by the teams to maintain consistency with the denominator of the indicators monitored in the field.



COMMITMENT

6

TAKING ACTION FOR A COLLECTIVE AND INCLUSIVE PROJECT

Because we believe in the strength of the collective, which is at the origin of our business model and our governance, we are committed to nurturing an ongoing and demanding dialogue with all our stakeholders.



ENSURING SAFETY

Policy

Health, safety and the environment

Avril's Health, Safety, Environment and Energy (HSE) policy aims to meet the following priorities:

- To guarantee the health and safety of all Avril employees, temporary workers and subcontractors;
- Ensure the smooth operation of our industrial facilities and reinforcing our operational excellence;
- Respond to requests from our customers and other relevant stakeholders;

In terms of the environment and energy, in addition to complying with regulatory requirements, each entity is committed to preventing operational risks and continuously improving performance: reduction of energy consumption and use of renewable energies, reduction and recovery of waste volumes, control of consumption of polluting products, control of water consumption and efficiency of wastewater treatment plants, control of odour and noise pollution, reinforcement of control of environmental

emergency situations, development of solutions optimising the carbon footprint of transport (Oleo100, river transport, etc.). Management reviews at all levels (Group, subsidiaries, sites) ensure this continuous improvement.

Each industrial site pursues a policy of improving its environmental performance, supported by international standards (such as ISO14001 or 50001) or internal environmental management programs. Within this framework, the sites also test environmental emergency situations in order to prepare for and control possible incidents. These standards also help to control the risk of accidental pollution. Work is underway to pay closer attention to monitoring these pollution risks.

Industrial incidents are reported to the Group's Operations Department and are analysed and feedback provided. A major transformation program to improve process safety management (We Care Assets) was launched in early 2021, with a dedicated team over three years. The aim is to make Avril a benchmark in this area, and to reduce the number of industrial incidents to zero.



Policy

Security

With regard to Avril's health and safety policy, an initial safety plan was implemented between 2013 and 2018.

2023 was a year of transition: it marked the end of the We Care program begun in 2019, which laid the foundations.



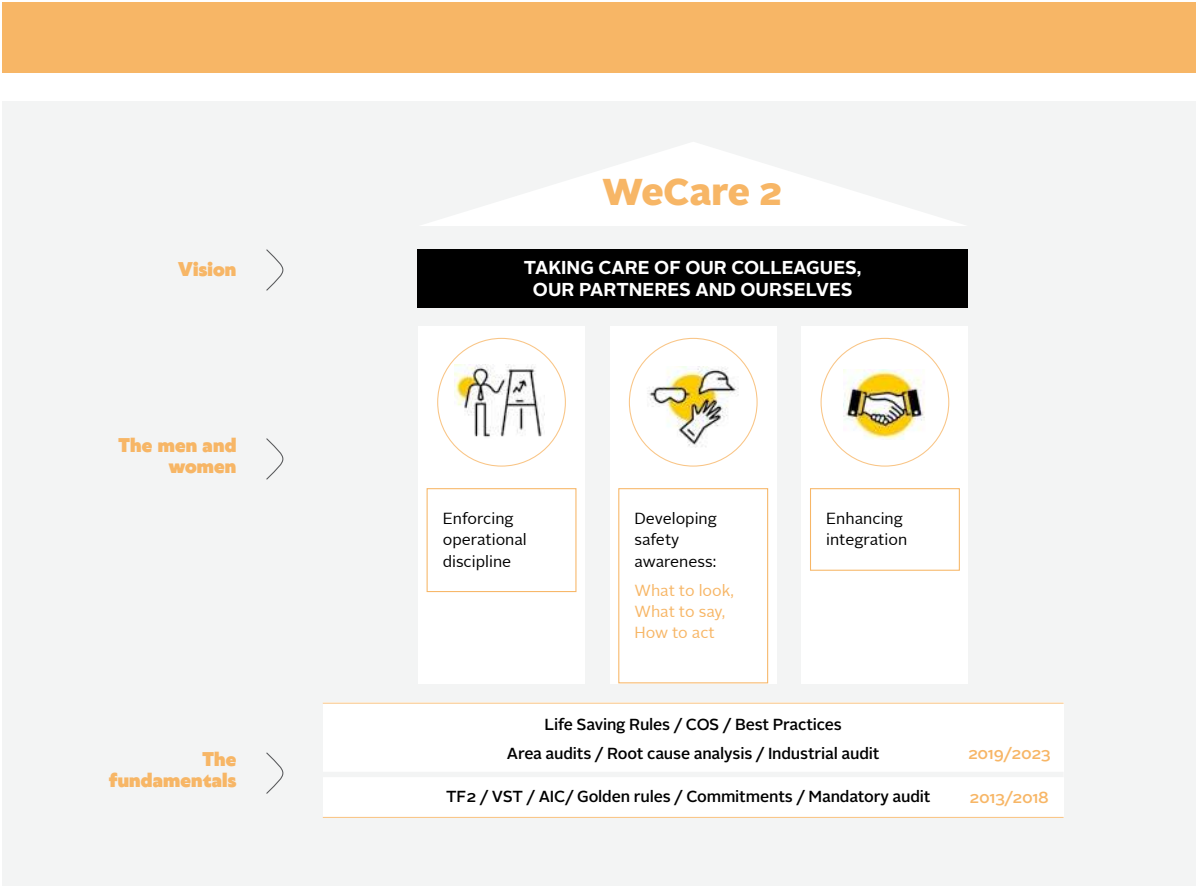
This program, which aimed to achieve zero injuries, was built on three pillars:

- Develop a safety culture (knowing how to see, knowing how to say, knowing how to act) with a training plan to support all the Group's managers;
- Applying operational discipline, i.e. rigorously enforcing safety rules;
- Strengthening integration.

2024 saw the launch of We Care 2. The aim of this program, which covers the period 2024/2027, is to reduce the number of injuries at Avril and improve the health of all employees. It is based on 3 pillars:



At the same time, we are continuing to apply the tools developed since 2013, and are reinforcing them with, for example, the development of "Life Saving Rules" (PQSLV), the setting up of Operational Safety Committees (COS) at all our sites, and the dissemination of best practices so that they can spread throughout the Group.



✓ Action plan

Safety

Since the end of 2023, all the "Procedures that save lives" have been deployed at the sites: Fire permits, Lockout/tagout, Shunts, Confined spaces, Working at height, Internal traffic.

Nearly 1,700 managers have been trained in safety culture through the Play-safe program, which has been rolled out across the Group since 2020. Training continued in 2024 for new managers who joined the Group, as well as for non-managers.

The "Avril Safety Break" events are aimed at all Group employees: every two months, managers talk about their best practices, which inspire their colleagues. Webinars on the six "Procedures that Save Lives" have been set up to develop the knowledge of managers and technicians. And as every year, Safety Day took place in June: a whole day devoted to safety at all the Group's sites.

Since 2022, Avril has carried out a bank refinancing operation indexed to three extra-financial criteria (Sustainability-Linked Loan), including a reduction in the frequency rate of accidents with and without lost time.

INDICATOR

KPI SPRING N°11	2022 VALUE	2023 VALUE	2024 VALUE	2024 TARGET
Frequency rate of accidents with and without lost time (FR2 ratio)	6.23	7.00	5.69	6.34

SPRING 2024 target achieved



Comment: There were no fatal accidents among Group employees in 2024.
The TF2 value for 2024 is lower than for 2023, corresponding to 95 people injured between the beginning of January and the end of December.

Formula: Number of accidents with and without lost time per million hours worked at 31/12/2024

Details: An accident at work an accident to an employee or temporary worker for which treatment is provided outside the company and which has been officially declared.

Perimeter: Group with new acquisitions to end 2024 Sunbloom, Oleon Conroe



DEVELOPING ALL TALENTS

Policy

Career development

Development and Career Conversation

Our ambition is to develop and support the career of every talent. To achieve this, since 2018 the Group has introduced a Career and Development Conversation (CDC) enabling each employee to have a special moment with their manager. This is an exchange that:

- Enabling employees to take charge of their career and development, they are at the heart of the interview and lead the discussion,
- Aims to awaken the desire to develop and project oneself within the organisation,
- Enables the manager to give feedback on the career plan and put it into perspective with the needs of the company and Avril,
- Ends with the co-construction of a concrete development plan,
- Is the start of an ongoing dialogue with the monitoring of development actions.

Our ambition is to help our employees grow within the Group. To achieve this, the Human Resources teams work with managers to identify and develop the potential of their employees, retain talent and prepare for the future.

Thanks to the Career and Development Conversation between the employee and his or her manager, the HR function is able to identify the individual aspirations of employees and anticipate their mobility and development needs. The Career and Development Conversation forms part of the annual Talent Management calendar and is a key input into the development of training plans and the preparation of Talent Reviews. Its deployment is overseen by the Talent Management team, which relies on the HR network in each subsidiary to ensure that the defined process is followed and that information is fed back. A consolidated report on the conversations is presented annually to the Talent Committee to draw lessons from the campaign and anticipate future steps.



Avril Academy - Cultivating talent!

As a corporate university dedicated to developing the talents of today and tomorrow, and to fostering a shared and common culture, the Academy supports the implementation of Avril's strategy and responds to the challenges of the business.

Its tasks:

- Supporting the deployment of the Group's strategy and its transformation,
- Supporting talent in its development,
- Analysing and anticipating the training and development needs of employees and businesses,
- Designing, adapting and deploying training and skills development programs for the Group,
- Advising and supporting our internal customers and stakeholders

The Academy is an effective vehicle for disseminating culture and knowledge. Its training offer is built around courses in management & leadership, safety and business lines, as well as cross-functional training linked to our Raison d'Être and inclusion commitments.

The Wedo training cycle, aimed at local managers, was launched in 2016 and over 600 managers have already been trained. In 2023, we launched a new version of Wedo to continue training managers who had taken part in this training in previous years. Since then, almost 50 managers have been trained in Wedo.

To further support the development of our managers, new programs dedicated to managers and top managers, Wemanage and Welead, have been launched. In 2022, we focused mainly on Welead, with all our top management trained. In 2023, our focus will be on Wemanage, to train the majority of our middle management.

In 2018, we started the Wesupply training course, which is aimed at employees in the Supply Chain business. The aim of this course is to build a shared identity and a common language in order to facilitate synergies within the Group. We have also worked with the Finance Department to develop Wefi, a finance course for non-financial staff. Another example is Welean, which brings together the full range of training courses on operational excellence and lean management.

The Westart pathway, also launched in 2018, is a digital induction pathway enabling all new employees to discover Avril, its values, history, strategy and activities and thus promote a shared Group culture. Since 2020, this program has been complemented by a Group induction kit for new recruits.

In 2021, the acceleration in the digitisation of our offering has made it possible to give access to training to as many people as possible via our LMS platform - My Career Learning. Today, we have a range of more than 70 digital content available as self-service (e-learning, videos, podcasts, serious games, microlearning, etc.). In the same year, we also initiated a massive roll-out of support for teams on safety issues, "knowing how to see and knowing how to say", in order to recognise good and risky behaviour. All managers have since been trained and the programme has been extended to all employees.

In 2022, we enhanced our business offering with Weproject (the fundamentals of project management), Wefi for financiers, Wepurchase (a training program for buyers) and Wetrain (training for our in-house trainers).

In 2024, two new programs directly linked to our raison d'être were added to our Avril Academy offering: Wesustain, to raise employees' awareness of climate, energy and sustainable development issues, and Weinclude, to help teams better understand inclusion and diversity so that they can embody it on a daily basis. More than 170 managers and HR staff have already taken part in the face-to-face program, and more than 429 employees followed the first e-learning module in 2024. For 2025, we are continuing to roll out the program to middle and local managers. Episodes 2 and 3 of the e-learning module will be released in the first half of 2025.

In 2025, we will continue to reinforce employees' knowledge of the principles of the Avril Code of Ethics, Cybersecurity, RGDP, Antitrust, etc. with new digital content (e-learning, videos, etc.).



Internal mobility

Avril encourages the internal mobility of its employees, both geographically and across professions. All the Group's job vacancies are posted online on a dedicated "Avril Careers" site, enabling employees to take charge of their own mobility and seize career development opportunities that meet the Group's needs. Please note that all job offers are published internally at least one week before being published externally.

To encourage internal mobility, we have set up several types of careers committee: with Comex, with HR managers and with members of the talent committee. We are currently working on a communication campaign on this subject. Thanks to these efforts, the number of internal transfers has risen from 140 in 2021 to 179 in 2022, 296 in 2023 and 453 in 2024. In 2023, we introduced a specific KPI for complex transfers (involving a change of function and/or BU and/or country). We have also made progress on this KPI, with 66 in 2023 and 155 in 2024.

Women's access to positions of responsibility

Succession plans for critical positions systematically ask the question "Which woman or women in the organisation could succeed to this position?" Similarly, the parity rate is also monitored during the Talent Reviews carried out by the Management Committees. This year we have added a Talent Review dedicated to women to our Talent Review cycle, with the aim of focusing our attention on the development and evolution of our female potential.

Since 2022, Avril has carried out a bank refinancing operation indexed to three extra-financial criteria (Sustainability-Linked Loan), including the proportion of women in the Group's top managers.



INDICATOR

KPI SPRING N°12	2021 VALUE	2022 VALUE	2023 VALUE	2024 VALUE	2024 TARGET
Percentage of women among the Group's top managers	27.78%	26.85%	31.36%	33.33%	30.4%
SPRING 2024 target achieved				✔	
Formula: Number of women in top management / Total number of top managers at 31/12 x 100 as defined below.					
Details: "top managers": employees who hold or have held in the previous 4 years*, CEO positions, members of the CODIRs of operating subsidiaries and Corporate positions of grade 20 or above (Korn Ferry Hay method) assessed at 31 December of each year.					
*Example for calculating the indicator at 31/12 of year N: A person who has held a grade 20 or higher position between 01/01 of year N-4 and 31/12 of year N will be taken into account in the calculation.					
If this definition had been applied at 31.12.2022, the ratio would have been 26.6%.					
Perimeter: Group					
Scope: The top managers concerned represent 129 employees (including 43 women).					

SHARING A COMMON CULTURE AND GROUP VALUES

Employment policy for people with disabilities and young people

Echoing its raison d'être "Serving the Earth" and its commitment "Acting for a collective and inclusive project", Avril is committed to pursuing a policy of responsible and inclusive employment for all categories of people, endeavouring to respect each person's individuality, in the service of a committed and high-performing collective.

Disabilities

Engagé depuis 2014 sur le sujet du handicap, Avril a accéléré en 2021 son action en faveur d'un projet collectif et inclusif, en signant un accord de groupe avec les organisations syndicales représentatives et associé à une convention Agefiph pour trois ans.

Avril has been committed to the subject of disabilities since 2014, and in 2021 it stepped up its efforts to promote a collective and inclusive project by signing a 1st group agreement with the representative trade union organisations and associated with a 3-year Agefiph agreement.

On 1 January 2025, Avril will confirm its commitment and renew its agreement for a further 3 years, retaining the same 5 action levers. Avril and the representative trade unions wanted this new agreement to incorporate the notion of inclusion more fully and to set out a more pragmatic framework for achieving concrete results, anchored in HR and purchasing processes.

This agreement demonstrates Avril's determination to draw on the strength of the collective to translate its commitments into action:

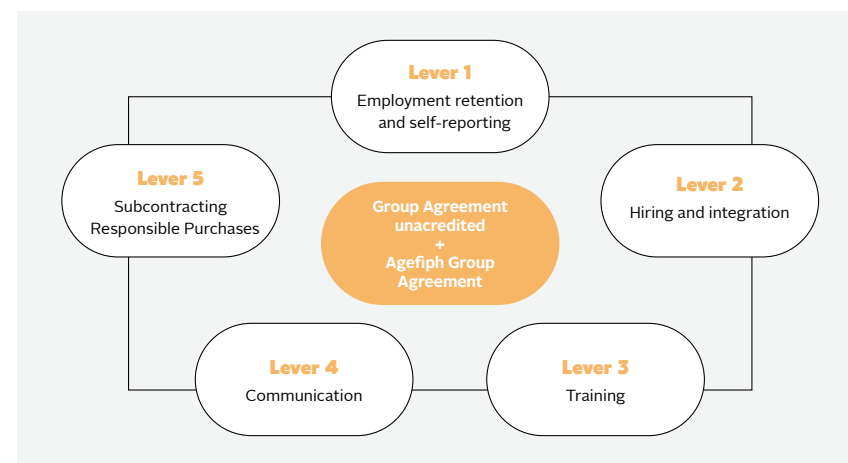
- To provide the best possible support in the day-to-day life of the employees concerned;
- Improve the Group's visibility among target audiences;
- Developing a genuine shared culture of inclusion

It harmonises practices around a common base and brings a new dynamic to existing initiatives.

A wide range of concrete actions are proposed at every stage of the employee's career:

- In processes: inclusive recruitment process, dedicated induction process, annual manager interview, access to training, etc.
- Involving a wide range of stakeholders: disability advisors and relays, recruitment advisors, purchasing advisors, works councils, management.
- With tools available all year round: disability guide and RQTH guide

In parallel with the deployment of the actions in the Group agreement, Avril is committed to extending this approach in favour of disability in the workplace internationally, with programs that meet Avril's corporate social responsibility commitments adapted to local contexts. Within this framework, in 2023, Avril will roll out its international disability charter to all areas of activity to guide all Group players on this subject and participate in cultural changes.



Applied throughout France

A common framework steered by Mission Handicap

Local initiatives implemented by the various sites, adapted to the problems in the fields and assisted by Mission Handicap

With an international dimension to be expanded: representatives, international committee, exchange on best practices, and so on

Young people and equal opportunities

Avril implements an active policy aimed at facilitating integration through work and favouring local employment. This policy is reflected in the following actions:

- The Group's involvement in the "Nos Quartiers ont des Talents" operation, which aims to promote the professional integration of young graduates from priority neighbourhoods or disadvantaged social backgrounds, its participation in the Alliance for Youth scheme and its partnerships with various associations: Sport dans la Ville/Job dans la Ville, Réseau Entreprendre 93.
- Avril is a partner of GAN (Global Apprenticeship Network), a worldwide apprenticeship network which aims to encourage business initiatives, act on the obstacles to the development of work-linked training and offer young people real career opportunities.
- We have set up a Group-wide induction program to help young people integrate.
- An ambassador program was launched in 2021 to ensure that our employees represent Avril in our target schools.
- The Group also took part in a number of physical and virtual job-dating events for work-study students, interns and recent graduates.
- Every year, we also organise a student day to introduce new interns and work-study students to the company, as well as a student job-dating day to offer our graduate vacancies initially to our interns and work-study students, but also to prepare them for the rest of their career outside Avril with CV and job interview workshops.
- Specific initiatives aimed at young people from rural areas, based on the model of the Sanders Sales School - the first school-company partnership launched in 2010, which gives young people access to training in animal husbandry consultancy.
- Actions to help build a bridge between the worlds of education and industry through a partnership with the CGénial association: site visits are organised with teachers, who will be able to provide better support to secondary school students thanks to a better understanding of scientific and technical professions.



INDICATORS

KPI SPRING N°13	2024 VALUE	2024 TARGET
Share of positive responses to the survey on the Group's collective culture	77.5%	N/A
SPRING 2024 target achieved	✓	
Formula: The indicator is calculated per BU. It is calculated as the average of the % of positive responses to questions on collective culture in the survey		
Details: The questions used to calculate the indicator are as follows: "Here, we can count on the help of colleagues and other members of staff" (focus on internal collective) "I appreciate Avril's contribution to the community" (focus on the Group's commitment to the community)		
Perimeter: Group excluding Eurolysine, Tellus, Vegini, Sunbloom		
Scope: 92.79% (6,822 people invited to the GPTW survey for 7,352 employees in the scope)		

KPI SPRING N°14	2024 VALUE	2024 TARGET
Share of positive responses to the survey on the Group's inclusive culture	77%	N/A
SPRING 2024 target achieved	✓	
Formula: The indicator is calculated per BU. It is the average of the % of positive responses to the question on inclusive culture in the survey		
Details: The question used to calculate the indicator is: "Here, I can be myself"		
Perimeter: Group excluding Eurolysine, Tellus, Vegini, Sunbloom		
Scope: 92.79% (6,822 people invited to the GPTW survey for 7,352 employees in the scope)		



PAYING ATTENTION TO EMPLOYEES



Policy

The Group is committed to establishing a constructive relationship with all its social partners and employees. During 2024, annual monitoring commissions were held with the signatories of agreements on teleworking, disability and an amendment to the Employment and Career Management agreement. These will serve as a basis for renegotiating the disability and Career Management agreements in the first half of 2025.

Social dialogue and labor law

Avril ensures compliance with social legislation and facilitates social dialogue in all Group companies. To this end, within the Labor Relations Department, a legal department dedicated to social issues supports operational HR teams and managers. This department is particularly involved in strategic projects such as mergers, acquisitions or disposals, and advises Group companies on social dialogue and compliance with employment law. It also provides technical support during negotiations with elected representatives or trade unions.

European Works Council

Since 2016, the European Works Council (EWC) has been developing European social dialogue between senior management and employee representatives. It is informed or consulted on issues of a transnational nature, i.e. those that concern the entire Group or establishments present in at least two countries.

The EWC has 24 members (full members and alternates) representing each country (Germany, Austria, Belgium, Italy, Romania, the United Kingdom and France). The number of members per country reflects the weight of the workforce present in each country. Avril wanted to go beyond its legal obligations: two staff representatives from its Moroccan sites sit alongside their European counterparts.

In 2023, the EWC, through its volunteer members, was involved in drawing up the international charter on disability.

Group Committee of Avril (France)

The Group Works Council strengthens the link between Avril and its subsidiaries based in France. It provides information on the Group's strategy, thus helping the members of the works councils or CSE to better exercise their consultative functions and to promote a sense of belonging among employees by sharing honest information. It receives information on the Group's business, financial situation, employment forecasts and planned preventive actions.

The new term of office for the members of the Group Works Council began at the end of November 2020 and will run for four years. The Secretary and Deputy Secretary were reappointed.

In 2025, the terms of office of these two bodies will be renewed for a period of 4 years.

Social Protection Observatory

Since 1 January 2018, Avril has had a collective Health Expenses scheme to which the majority of the Group's companies have subscribed. The construction of this scheme is the result of various consultations between the social partners and Avril's Management, through the Avril Social Protection Observatory, which is the Group's joint body dedicated to subjects related to the social protection of employees.

After several series of measures on health benefits and an increase in contributions, the group health scheme has been balanced since 2023. Now that the situation has been restored, the members of the Observatory have proposed extending the cover to cover new needs, linked in particular to preventive health initiatives. To this end, they were assisted by the new broker Henner. The Observatory's membership was also renewed in 2023. The new members, previously trained in health and provident scheme issues, now represent all French employees in proportion to their respective numbers in the entities.

INDICATORS

	2021 VALUE	2022 VALUE	2023 VALUE	2024 VALUE
Absenteeism rate	2.7 %	2.4 %	2.3%	2.4%

Formula: Number of hours absent / Theoretical number of hours worked

Perimeter: French companies and Expur, Oleon, Lesieur Cristal, Lecico

Scope: 90% of Group employees

	2021 VALUE	2022 VALUE	2023 VALUE	2024 VALUE
Strike rate	< 0.01% (France + international)	< 0.01% (France + international)	0.03% (France + international)	0.02% (France + international)

Formula: Number of hours absent due to strike action / Theoretical number hours worked

Perimeter: French and international companies

Scope: 100% of Group employees



WORKING WITH OUR EXTERNAL STAKEHOLDERS

✓ Situation update

Avril is developing various forms of dialogue with its stakeholders at both local (industrial sites) and institutional (subsidiaries and the Group) levels.

Avril Stakeholder Committee

In a world that is moving faster and faster, with far-reaching and sometimes brutal changes, the Group wanted to strengthen its openness to civil society and, in 2019, set up a Stakeholder Committee to structure its dialogue with them.

Made up of leading figures from the worlds of research, NGOs, industry and finance, it enables Avril's decision-makers to anticipate new societal expectations, challenges the actions undertaken and provides an external, expert and complementary viewpoint. It also helped define the Group's Raison d'Être commitments and monitors their implementation.

The Avril Stakeholder Committee met three times in 2024 (January, May and October) to discuss climate change adaptation, responsible investment, the SPRING 2 approach, Scope 3 decarbonisation, SBTi FLAG issues and the EcoVadis and CDP external assessments.

Laila Mamou has chaired the Stakeholder Committee since 2024. She is inaugurating a new cycle of dialogue which, in addition to monitoring the Group's commitments, will focus on new agricultural models. The aim is to develop Avril's role as a driving force on issues such as adapting to climate change and decarbonising agricultural production. The Committee will also be a source of proposals for dealing with other issues with Avril's teams.

Scientific Committee

Avril has also set up a Scientific and Technical Committee (STC), a key element in our forward-looking and strategic thinking. The STC's role is to define scientific priorities in order to help the Avril Group and its plant sectors prepare for the future in a context of food, environmental and energy transitions.

It is led by Avril's in-house Scientific Director, who facilitates interaction between board members and the company. CST members can act as Avril's Business Unit Scientific Advisors, with the Innovation Directors of its BUs and not just Corporate.

Two or three times a year, it brings together around ten key players from the worlds of research and industry. It's a forum for interdisciplinary exchange, helping the Group to become acculturated to emerging issues, shedding light on the choices it makes and challenging its innovation approach.

In 2024, the CST focused on the challenges of agricultural transformation in 2040 under the constraints of climate change, population growth, increasing demand for biomass and sociological changes in the agricultural world. Confronted with microbial ecosystems that need to be managed in key areas of use for the group, such as the rumen of cattle / the management of methanisation / soil health, the CST shed light on the best way to approach these living systems. In addition, the presentation of several developments relating to new markets for the Group (bio-based materials and technical fluids, low-temperature enzymatic processes in oleochemistry) helped define best practice in terms of accelerating our innovations.



Avril Communities

Launched in 2019 by the General Secretariat, Avril Communities brings together various industrial directors with a view to discussing the maintenance of links with stakeholders in their territories. Established in line with the diversity of Avril's activities, this approach is gradually being extended to the entire scope of the Group, to take account of its changes.

Numerous actions were carried out in 2024 to promote Avril's territorial network, which contributes to its uniqueness. The Group operates nearly 60 plants in France, which create local employment, promote French agricultural production and participate community life. This commitment to inclusiveness is embodied in the initiative to open up the factories of the various subsidiaries to their local ecosystems (local residents, elected representatives, teachers, schoolchildren, etc.) in order to raise awareness of the realities of local industry.

In its five years of existence, Avril Communities has made it possible, through the voice of the territories, to make Avril a more recognised partner for its stakeholders. Having achieved this objective, the project will be able to expand by deepening the connections that have already been created and by reaching out to new types of stakeholders (Sofiprotéol holdings, local branches of the oil and protein industry, farmers, etc.).

Avril employees and upstream agriculture

Avril's founding shareholders come from the world of agriculture. Given this historical link and the effectiveness of the group's agricultural governance, farmers are key stakeholders for Avril. The Group has therefore chosen to prioritise strengthening the links between its employees and the farming community in its action plans, in line with its desire for greater openness to the outside world.

We are continuing to develop content on agricultural issues in our communications media. For example, highlighting farmers in Avril's in-house magazine, sharing industry news on the Group intranet, which also regularly echoes the educational work carried out by Terres OléoPro, the collective communication banner for players in the vegetable oil and protein industry. Since 2023, the strategy of strengthening links with upstream agriculture has been structured around the "Vis ma terre" program. This enables Avril employees to visit the farms of Fop directors, in order to familiarise themselves with the farming profession and its challenges. It also aims to highlight the role of upstream agriculture in Avril's governance and value chain.

In 2022, the first objective was to involve Avril's top management. In 2023, the "Vis ma terre" (Live my land) program was extended to more employees, and educational activities were stepped up, in particular thanks to Avril's 40th anniversary event.

In 2023, 22 visits were organised, with 99 employees visiting the farms of 13 farmers who are members of FOP.

In 2024, the scheme continued to be rolled out and expanded through new channels. 23 visits were organised, enabling 118 employees (out of 445 targeted) to be welcomed by 16 farmers who are directors of the Fop. At the same time, in order to extend the "Vis ma terre" program to Avril employees who were unable to visit a farm for the time being, a new meeting, entitled "Instant Agri", was set up at the rue de Monceau offices. The launch of this initiative is in line with the initial objectives and provides a 30-minute conference format, always and mainly based on the testimony of a farmer. The first conference dealt with the subject of water and irrigation in agriculture, and was attended by around fifty people. Lastly, this "Vis ma terre" program has also been extended through a large amount of content published on Yellow, the Group's intranet, enabling agricultural content and news to be distributed more widely to employees throughout France.

On the strength of the very positive feedback received from all the stakeholders in this program and the related achievements, the ambition for 2025 is to renew and continue to offer farm visits, conferences and content on the intranet to reach more of the Group's employees. To this end, and still with the aim of consolidating the links between upstream farming and the Group's employees, farmers will be offered the opposite experience, i.e. they will be introduced to the Group's businesses by the employees themselves.



OFFERING SAFE, QUALITY PRODUCTS

✓ Policy and action plan

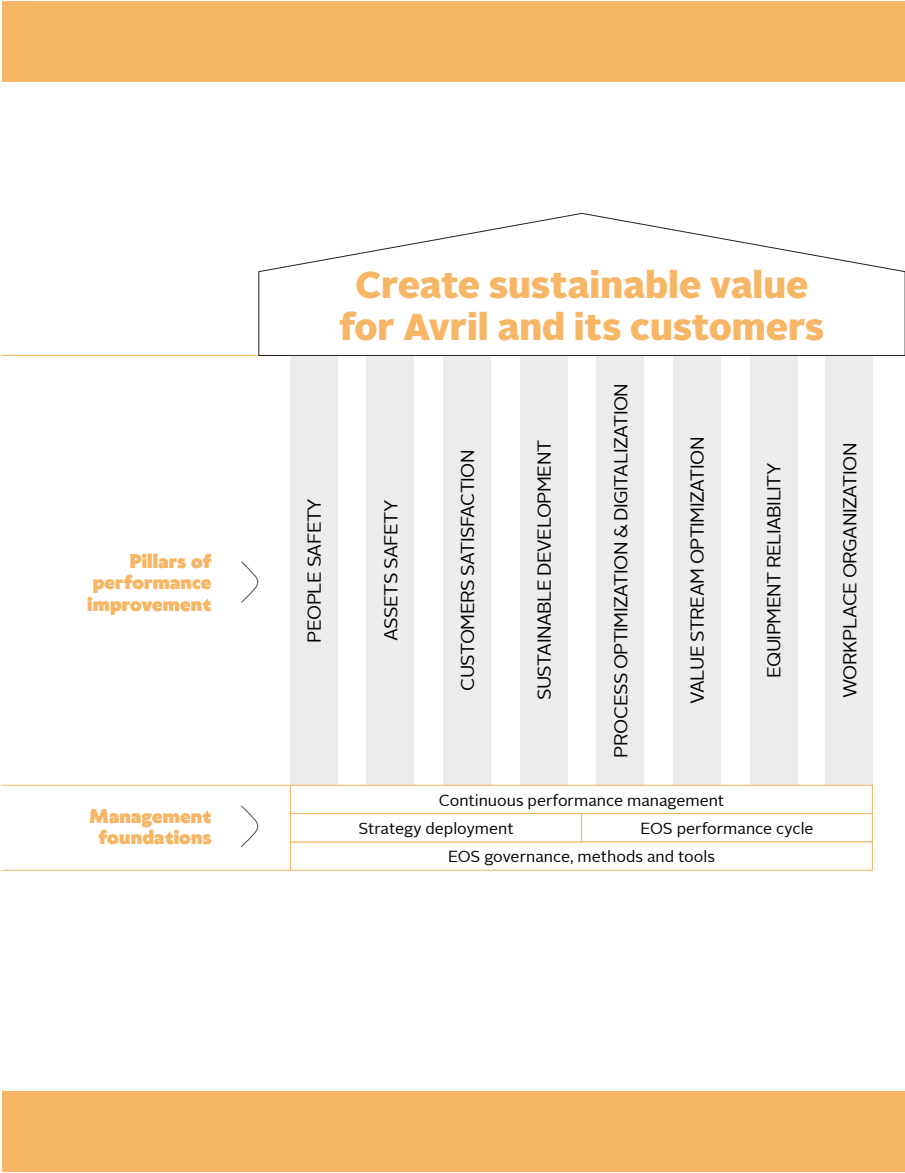
Avril's quality priorities are in line with its strategic plan, which highlights the Quality function as a "contributor to Avril's results and image".

The commitments of the quality approach are as follows:

- **To satisfy our customers** and build their loyalty by marketing safe, healthy products that meet their expectations and are delivered with impeccable service quality,
- **Develop sustainable competitiveness** and create added value for our customers,
- **Strive for operational excellence** and drive growth through the quality of our products and services,
- **To guarantee the right to operate** and the compliance of our products and practices with current standards and regulations, and to meet market demands in terms of the necessary certifications and health approvals.

Since 2022, the quality approach, which has been applied across the board to all sectors, has been based on an operational excellence program designed by Avril and called "EOS 2.0". This program is in line with the Group's values (respect, boldness, performance) and is based on four managerial foundations and performance pillars, including customer satisfaction and "right first time".

This system enables us to define priority actions to improve customer satisfaction. The action plans needed to achieve the quality objectives of each subsidiary are deployed locally through the management systems specific to each entity, with coordination and support from the Group. In particular, subsidiaries and sites are responsible for maintaining the health certifications and approvals required to guarantee their access to the market (ISO 9001, ISO 22 000, HACCP, IFS, BRC, RCNA, GMP certifications, as required). These certifications are described in the "External assessments" section at the end of this report.



INDICATOR

	2021 VALUE	2022 VALUE	2023 VALUE	2024 VALUE
--	------------	------------	------------	------------

Number of product withdrawals and recalls	4	5	10	7
---	---	---	----	---

Comment: This KPI is not included in the SPRING 2024 consolidation calculation.

Formulea: All actions leading to the withdrawal of a potentially dangerous product from the market are recorded during the reporting year. All withdrawals and recalls are recorded, regardless of the origin of the failure (supplier, service provider or internal).

Details: This includes all withdrawals and recalls relating to food safety (human food and animal feed), regardless of the origin of the fault (supplier, service provider or in-house). In other words, under European regulations, those requiring a declaration to the authorities.

Perimeter: Group companies producing for the food and feed industries.



EXTERNAL RECOGNITIONS

Avril has obtained results from external assessments reflecting its ability to manage extra-financial risks and its transparency regarding its performance and impact in terms of sustainable development.

Impact assessment

CDP evaluation

The CDP (known as the Carbon Disclosure Project until the end of 2012) is a global not-for-profit organisation that manages a benchmark system for environmental reporting.

Its aim is to enable investors, companies and governments to assess their impacts and take action to build a truly sustainable economy.

Each year, the CDP conducts a campaign to gather information from various organisations (companies, cities, public authorities, etc.). The process is based on the analysis of data collected via questionnaires that enable the environmental performance of respondents to be assessed. The three CDP questionnaires are as follows:

- **CDP Climate questionnaire:** concerns the carbon footprints of respondents, as well as their strategy to reduce emissions.
- **CDP Forest questionnaire:** focuses on the impact of companies' activities on forests and on the issue of imported deforestation.

- **CDP Water questionnaire:** covers the impact of companies' activities on water resources, their water management strategy and their responsibility with regard to plastic pollution.

In 2024, despite changes to the CDP questionnaire, Avril managed to maintain its good scores on the Climate and Forest themes, with a B rating, and Water, with a C rating.

Oleon also responded to the three questionnaires, maintaining good levels of performance, with B grades for Climate, Forest and Water.

Finally, two additional subsidiaries also responded to the Climate questionnaire, achieving a B grade for Lesieur and a D grade for Vivien Paille.



CDP 2024 SCORES BY QUESTIONNAIRE :

	CLIMATE CHANGE	FORESTS	WATER
A			
A-			
B	Avril oleon Lesieur	Avril oleon	oleon
B-			
C			Avril
C-			
D	Vivien Paille		
D-			

EcoVadis assessment

EcoVadis is a platform for assessing Corporate Social Responsibility (CSR). Four themes are covered: the environment, labour and human rights, business ethics and responsible purchasing. Once companies have submitted their questionnaires, EcoVadis analysts examine the answers and supporting documents provided. EcoVadis medals are awarded to the best-rated companies. They are awarded on the basis of a company's ranking in relation to all those evaluated over the last 12 months, all sectors combined, according to the following breakdown:

- Platinum: top 1% of companies
- Gold: top 5%
- Silver: top 15%
- Bronze: top 35%

For its first assessment at Group level at the end of 2021, Avril was awarded a bronze medal. In 2023 and 2024, the Group was awarded a silver medal, as were Expur, Sanders Bretagne, Vivien Paille and Costa d'Oro. Other subsidiaries such as Lesieur, Saipol and Oleon were awarded gold medals, while MiXscience was awarded bronze.

	Avril	Lesieur	Oleon	Saipol	Costa d'oro	Eccellenza Italiana	Expur	Sanders Bretagne	Vivien Paille	MiXscience
Score 2024 - 2025										

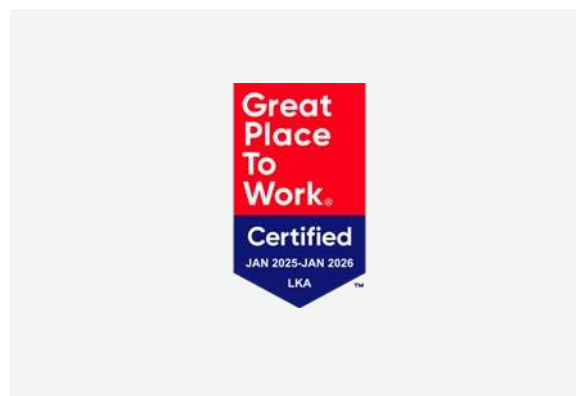


RESPONSIBILITY TOWARDS OUR EMPLOYEES



Happy Trainee Label

In 2024, Avril was awarded the "HappyIndex Trainees" label and 7th place in the "HappyIndex Trainees Alternance", by ChooseMyCompany, a platform for evaluating companies by their trainees and alternates. This recognition is testament to Avril's ongoing commitment to creating a supportive working environment for student learning, and reflects the positive experience that interns and alternates have had during their time at Avril.



Great Place To Work certification

In 2024 Avril obtained Great Place to Work certification for 20 of its entities, demonstrating its commitment to the well-being of its employees and the pride of belonging felt by its staff. This accreditation is a benchmark for assessing quality of life at work, based on the experience of millions of employees.



SITE QUALITY CERTIFICATES

Avril has several quality certifications that attest to its commitment to customer satisfaction and the quality of its products and services.

	CERTIFICATES OBTAINED IN 2023 (DATA UPDATED EVERY TWO YEARS)	SUBSIDIARIES CONCERNED (NUMBER OF SITES)
ISO 9001	Quality management system	SAIPOL (6), Expur (2), LESIEUR CRISTAL (2), OLEON (6)
ISO 45 001/OHSAS 18001	Occupational health and safety management	OLEON (1), COSTA D'ORO(1)
ISO 14 001	Environmental management system	SAIPOL (6), EXPUR (2), OLEON (6), LESIEUR CRISTAL (1)
ISO 50 001	Energy management	OLEON (5), , SAIPOL (6) , VIVIEN PAILLE (1)
ISO 22 000	Food safety management	EXPUR (2), COSTA D'ORO (1), LESIEUR CRISTAL (3), OLEON (5)
FSSC 22 000	Food Safety System Certification	SAIPOL (4), OLEON (5), LESIEUR CRISTAL (1), PROLEIN (1)
ISO 22 005	Food chain traceability	COSTA D'ORO (1)
IFS	International Food Standard - quality and safety of processes/products in the food industry	LESIEUR (8), LESIEUR CRISTAL (1), EXPUR (1), COSTA D'ORO (1), VIVIEN PAILLE (2), VEGINI (1)
BRC	British Retail Consortium - food safety requirements for manufacturers of private label products on the UK market	OLEON (1), LESIEUR (3), LESIEUR CRISTAL (1), COSTA D'ORO (1), KERFOOT (3), VIVIEN PAILLE (1), VEGINI (1)
RCNA/FCA (Ovocom)	Animal Nutrition Certification Standards	OLEON (1), MIXSCIENCE (5), ALIANE (7), SANDERS
GMP+	Feed safety at all stages of the production chain	OLEON (3), SAIPOL (1), PROXIEL (1), VIVIEN PAILLE (2), PROLEIN (1)
EFISC/GTP	European Feed and Food Ingredient Safety Certification	LESIEUR (1), SAIPOL (6), LESIEUR CRISTAL (1), Expur (2),
GMP Pharma	"Good Manufacturing Practices" for the pharmaceutical industry	OLEON (1)
Smeta 4-pillar	Ethical trading audit of Sedex members	OLEON (2), LESIEUR (1), SAIPOL (1), KERFOOT (3), VIVIEN PAILLE (1)
STNO/STNE	Complementary to OQUALIM RCNA certification	SANDERS, ALIANE (5), MIXSCIENCE (1), DIELNA

SUMMARY TABLE OF INDICATORS

COMMITMENT	THEME	TEXT / INDICATOR	N°	RESULTS 2024	TARGET 2024	RISK THEME
#1 – Taking action for agriculture that respects the planet	Respond to new consumer and client expectations	[Indicator] Share of turnover of products addressing CSR stakes	1	N/A	N/A	Product sustainability
		[Indicator] GHG reduction percentage of biodiesel marketed by the Avril Group	3	31%	25%	
	Act for animal welfare	[Indicator] Share of poultry livestock engaged in more virtuous practices	2	64.57%	63.50%	Animal welfare
#2 – Taking action to protect natural resources and biodiversity	Limit water resource	[Indicator] Water consumption per tonne produced	4	1,065 m³ / TONNE	N/A	Sustainable use of resources
	Implement responsible sourcing	[Indicator] Share of Palm and Soya supplies covered by sustainability schemes	5	50%	50%	Responsible purchasing
	Develop the circular economy	[Indicator] Industrial waste recovery rate		98.16%	N/A	Sustainable use of resources
		[Indicator] Share of recyclable packaging in packaging		97.70%	N/A	
		[Indicator] Share of recycled raw material in PET packaging		28.96%	N/A	
#3 – Taking action to develop local sectors	Transform national raw materials	[Indicator] Share of raw materials of French origin in materials valued by Avril in France	6	76.70%	70.69%	Responsible purchasing
#4 – Taking action for our investments' impact	Invest sustainably in sectors	[Indicator] Share of Group investments subject to internal carbon price	7	93%	N/A	Sustainable use of resources
		[Indicator] Share of Sofiprotéol's holdings subject to a GHG assessments Scopes 1 & 2	8	85%	75%	Sustainable use of resources

COMMITMENT	THEME	TEXT / INDICATOR	N°	RESULTS 2024	TARGET 2024	RISK THEME
#5 – Taking action for the climate	Reduce the environmental footprint of our activities	[Indicator] Greenhouse gas (GHG) emissions associated with Avril's activities (Scopes 1 & 2)	9	277KT CO ₂	248KT CO ₂	Sustainable use of resources
		[Indicator] Greenhouse gas emissions on Scope 3, per tonne of product	10	0,922 t CO ₂ E per tonne produced	N/A	Sustainable use of resources
#6 – Taking action for a collective and inclusive project	Ensure safety	[Indicator] Frequency rate of accidents with and without lost time (FR2 ratio)	11	5.69	≤6.34	Safety at work / pollution prevention
	Developing all talents	[Indicator] percentage of women among the Group's top managers	12	33.30%	30.40%	Managing key skills
	Sharing a common Group culture and values	[Indicator] Share of positive responses to the survey on the Group's collective culture	13	77.50%	N/A	
	Care for our employees	[Indicator] Share of positive responses to the survey on the Group's inclusive culture	14	77%	N/A	
		[Indicator] Absenteeism rate		2.40%	N/A	Social climate
		[Indicator] Strike rate		0.02%	N/A	
	Offering safe, quality products	[Indicator] Number of product withdrawals and recalls		7	N/A	Product quality and safety

INDEPENDENT THIRD-PARTY REPORT

At the Annual Meeting,

In our capacity as an independent third-party organization ("Third Party"), accredited by COFRAC (Accréditation COFRAC Inspection, n° 3-1681, scope available on www.cofrac.fr) and a member of the network of one of your Company's statutory auditors (hereinafter the "Entity"), we have performed procedures designed to issue a reasoned opinion moderate assurance on the compliance of the consolidated statement of non-financial performance, for the year ended December 31, 2024, with the following requirements (hereinafter the "Declaration") to the provisions Article R. 225-105 of the French Commercial Code and on the fairness of the historical information (whether established or extrapolated) provided pursuant to 3° of I and II Article R. 225-105 of the French Commercial Code (hereinafter the "Information") prepared in accordance with the Entity's procedures (hereinafter the "Reporting Criteria"), presented in the management report pursuant to the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Conclusion

Based on the procedures we performed, as described in the "Nature and scope of our work" section, and on the information we have obtained, nothing has come to our attention causes us to believe that the accompanying consolidated performance report is not prepared, in all material respects, in accordance with Canadian generally accepted accounting principles. Is in compliance with the applicable regulatory provisions and that the Information, taken as a whole, is presented fairly and in accordance with the Standards.

Preparation of the extra-financial performance declaration

The absence of a generally accepted and commonly used reference framework or established practices on which to base the assessment and measurement of Information means that different, but acceptable, measurement techniques can be used, which may affect comparability between entities and over time. Consequently, the Information must be read and understood with reference to the Standards, the signifi-

cant elements of which are presented in the Declaration or available on the website.

Limits inherent in the preparation of information

As indicated in the Declaration, the Information may be subject to uncertainty inherent in the state of scientific or economic knowledge and in the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates used in its preparation and presented in the Declaration.

Entity responsibility

It is the responsibility of management to:

- select or establish appropriate criteria for the preparation of Information;
- prepare a Declaration in compliance with legal and regulatory requirements, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks, and the results of these policies, including key performance indicators;
- prepare the Declaration by applying the Entity's Reporting Criteria as mentioned above; implement internal control procedures it deems necessary to ensure that the Information is free from material misstatement, whether due to fraud or error.

The Declaration has been drawn up in accordance with the above-mentioned Standards.

Responsibility of the independent third-party organization

It is our responsibility, on the basis of our work, to formulate a reasoned opinion expressing a conclusion of moderate assurance on:

- the compliance of the Declaration with the provisions of article R.

225-105 of the French Commercial Code;

- the sincerity of the historical information (recorded or extrapolated) provided in application of 3° of I and II Article R. 225-105 of the French Commercial Code, i.e. the results of policies, including key performance indicators, and actions, relating to the main risks.

As it is our responsibility to form an independent conclusion on the Information as prepared by management, we are not authorized to be involved in the preparation of the said Information, as this could compromise our independence.

It is not our role to comment on:

- the Entity's compliance with other applicable legal and regulatory provisions, the due diligence plan and the fight against corruption and tax evasion;
- compliance of products and services with applicable regulations

Regulatory provisions and applicable professional doctrine

The procedures described below were performed in accordance with the provisions of articles A. 225-1 et seq. of the French Commercial Code (Code de commerce), our audit program (Programme de vérification de la déclaration de performance extra-financière, dated July 7, 2024) and the professional guidance issued by the Compagnie Nationale des Commissaires aux (CNCC) relating to this type of engagement, in particular the technical notice issued by the CNCC, Intervention du commissaire aux comptes - Intervention de l'OTI - Déclaration de performance extra-financière, and the international standard ISAE 3000 (revised)¹.

Independence and quality control

Our independence is defined by the provisions of Article L. 821-28 of the French Commercial Code and the profession's Code of Ethics. We have also set up a quality control system comprising documented policies and procedures designed to compliance with applicable laws and regulations, ethical rules and professional standards.

¹ISAE 3000 (revised) - Assurance engagements other than audits or reviews of historical financial information

Means and resources

Our work mobilized the skills of eight people and took place between October 2024 and April 2025, for a total duration twenty-seven weeks.

To assist us in our work, we called on our specialists in sustainable development and corporate social responsibility. We conducted around ten interviews with the people responsible for preparing the Declaration, representing in particular human resources, health and safety, and the environment.

Nature and scope of work

We planned and performed our work taking into account the risk of material misstatement of the Information.

We believe that the procedures we have performed in the exercise of our professional judgment enable us to provide a moderate level of assurance:

- we have familiarized ourselves with Entity's business and with the description of the main risks;
- we have assessed the appropriateness of the Standards in terms their relevance, completeness, reliability, neutrality and comprehensibility, taking into account, where appropriate, best practices in the sector;
- we have verified that the Declaration contains the disclosures required by Article II of the French Commercial Code. R. 225-105

of the French Commercial Code when they are relevant to the main risks;

- we have verified that the Declaration presents the business model and a description of the principal risks associated with Entity's business, including, where relevant and proportionate, the risks created by its business relationships, products or services, as well as policies, actions and results, including key performance indicators relating to the principal risks;
- we consulted documentary sources and conducted interviews to:
 - assess the process used to select and validate the main risks and the consistency of the results, including the key performance indicators selected, in relation to the main risks and policies presented;
 - corroborate the qualitative information (actions and results) that we considered the most important, presented in Appendix 1. For certain risks, our work was carried out at the level of the consolidating entity; for other risks, work was carried out at the level of the consolidating entity and in a selection entities listed below: Saipol Bassens, Expur Slobozia, Oleon Emmerich, Sanders Bretagne Montauban;
- we have familiarized ourselves with the internal control and risk management procedures put in place by the Entity and have assessed the data collection process aimed at completeness and fairness of the Information;
- for the key performance indicators and other quantitative results that we considered the most important, presented in Appendix 1, we implemented :

- analytical procedures to check that the data collected has been properly consolidated and that trends are consistent;
- detailed tests, based on sampling or other selection methods, consisting in verifying the correct application of definitions and procedures, and reconciling data with supporting documents. These tests were carried out on a selection of the contributing entities listed above, covering between 17% and 28% of the consolidated data selected for these tests (28% of employees, 17% of energy);
- we have assessed the overall consistency of the Declaration in relation to our knowledge of the Entity.

The procedures performed as part of a moderate assurance engagement are less extensive than those required for reasonable assurance engagement performed in accordance with professional doctrine; a higher level of assurance would have required more extensive verification work.

Lyon, April 11, 2025

The independent third-party organization EY & Associés

Xavier Guillas
Associate, Sustainable Development



Appendix 1: Information considered most important

Social information	
Quantitative information (including key performance indicators)	Qualitative information (actions or results)
• Frequency rate of accidents with and without lost time (TF2). • Share of women among the Group's top managers. • Percentage of positive responses to the survey on the group's collective culture. • Percentage of positive responses to the survey on the Group's inclusive culture. • Absenteeism. • Strike rate.	• Acting for a collective and inclusive project.
Environmental information	
Quantitative information (including key performance indicators)	Qualitative information (actions or results)
• Percentage of broiler poultry farms committed to more virtuous practices. • GHG reduction percentage of biodiesel marketed by the Group. • Water consumption per tonne produced. • Percentage of palm oil and soybean supplies covered by sustainability schemes. • Percentage of raw materials originating in France in the materials valorized by the Group in France. • Share of group investments subject to internal carbon price. • Percentage of the Group's financial investments subject to a GHG footprint assessment. • GHG emissions associated with Avril's activities (Scopes 1 and 2). Scope 3 GHG emissions, per tonne of product. • Industrial waste recovery rate. • Share of recyclable packaging in group packaging. • Share of recycled packaging in the Group's PET packaging.	• Acting for an agriculture that respects the planet. • Protecting natural resources and biodiversity. • Promoting the development of local industries. • Acting for the impact of our investments. • Taking action for the climate.
Corporate information	
Quantitative information (including key performance indicators)	Qualitative information (actions or results)
• Number of product withdrawals and recalls.	• Guarantee the safety of products sold.

A⁺ril