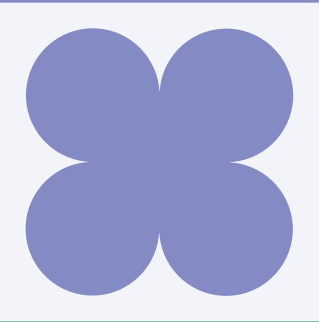


2022



Declaration of extra-financial
PERFORMANCE

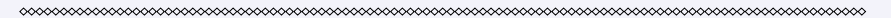




This document contains information on the extra-financial performance of the Avril Group, in response to regulatory requirements: French Decree n° 2017-1265 of 9 August 2017 issued in application of Order n° 2017-1180 of 19 July 2017 relative to the publication of non-financial information by certain major companies and groups of companies.

This information concerns the year 2022. In view of the date of publication of this document, some information on the early months of 2023 has also been included, when available.

This Declaration of Extra-Financial Performance (DPEF) is the third mandatory annual CSR report issued by the Avril Group. It contains an update on the Group's actions regarding extra-financial themes concerning CSR "risks and opportunities".



To supplement this DPEF, interested readers can also refer to the Group's Integrated Annual Report, available at:

https://presse.avril.com/wp-content/uploads/2023/05/2022_AvrilIntegratedAnnualReport.pdf

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Commitment 1

AGRICULTURE THAT RESPECTS THE PLANET

- P.22** Contribute to agricultural transition

- P.23** To meet new expectations of consumers (organic products)

- P.24** Act for animal welfare



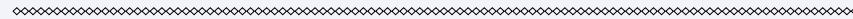
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Commitment 2

NATURAL RESOURCES AND BIODIVERSITY

- P.27** Implement sustainable sourcing

- P.30** Develop the circular economy



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- P.33** Process national raw material



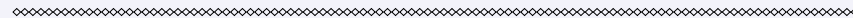
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- P.35** Invest sustainably in our sectors

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A COLLECTIVE AND INCLUSIVE PROJECT

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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 the purpose of the Avril Group is the fruit of three years of iterative and collaborative work which in 2021 gave birth to a simple sentence: "Serving the Earth". This purpose is based on the four dimensions that define the uniqueness of the Avril model.

Connect with confidence

Avril is a collective effort, the thread that connects upstream to downstream, the farmer to the plate, which brings together all the sector players to help them grow, improve performance and efficiency, and meet the expectations of our customers and consumers. Avril is also a company where trust lies at the heart of our interactions.

Treasure life

Avril is at the heart of agricultural, food and environmental transitions. We develop remuneration models to promote sustainable agricultural practices, we develop local sectors in the regions where we are established, and we work alongside our livestock-farmer partners on their animal welfare concerns. Here, at Avril, we place the safety of people as our top priority and we consider their development and employability to be as important a responsibility as paying them fairly.

Share the value

As Avril's founders so desired, the Group reinvests its profits in the sector, which enables it to become stronger year after year and nourish its organic and external growth. In-house, the Group is dedicated to organizing skills and knowledge transfer, to sharing best practices in the field; every manager has very clear perspectives as to the development of their employees.

Invent tomorrow

Preparing the future, inventing solutions for sustainable growth that respects life, to meet the major challenges facing the planet. It is in our DNA: we were pioneers of biodiesel in the past, are currently a key oleochemistry player and will be pave the way for vegetable protein tomorrow. Audacity is one of our three values and every Avril employee is encouraged to take initiatives on a daily basis.

Serving the earth: our six commitments

Priorities that commit us every day

SERVING THE EARTH MEANS...

...taking action for agriculture that respects the planet

Because we believe in a form of agriculture that feeds people while respecting the planet, we are committed to being the link with producers that allows for dialogue and builds solutions, for healthy food and fair pay for farmers' work.

...taking action to develop local sectors

Because we care about keeping our regions dynamic, we are committed to speeding up the development of the local supply chains in all our fields of activity, from 2025 for 100% of our edible oils when the raw materials exist locally.

...taking action for the Climate

Because we support the United Nations' Goal 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 30% by 2030 (vs. reference year 2019).

...taking action to protect natural resources and biodiversity

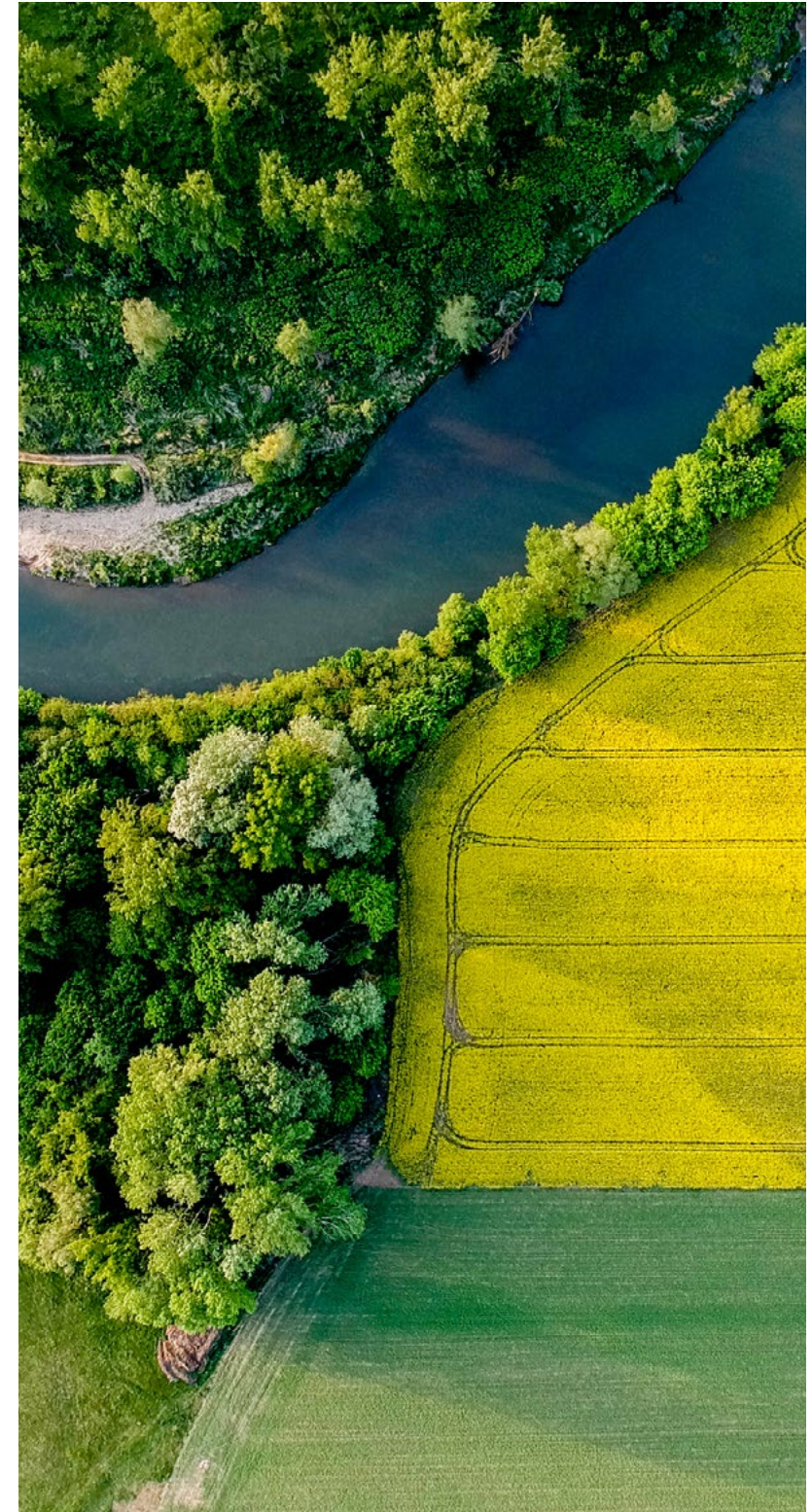
Because we will continue to import agricultural raw materials that cannot be produced locally and come from countries at risk of deforestation or conversion of endangered ecosystems, we are committed to ensuring that 100% of our palm and soya supplies come from sustainable agriculture by 2030.

...taking action for our investments' impact

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

...taking action for a collective and inclusive project

Because we believe in the strength of a collective and inclusive project, we are committed to maintaining a constant and challenging dialogue with all our stakeholders. We affirm our ambition to be a company that takes care of everyone, where differences between us will make the difference.



Collegial governance with strong agricultural roots

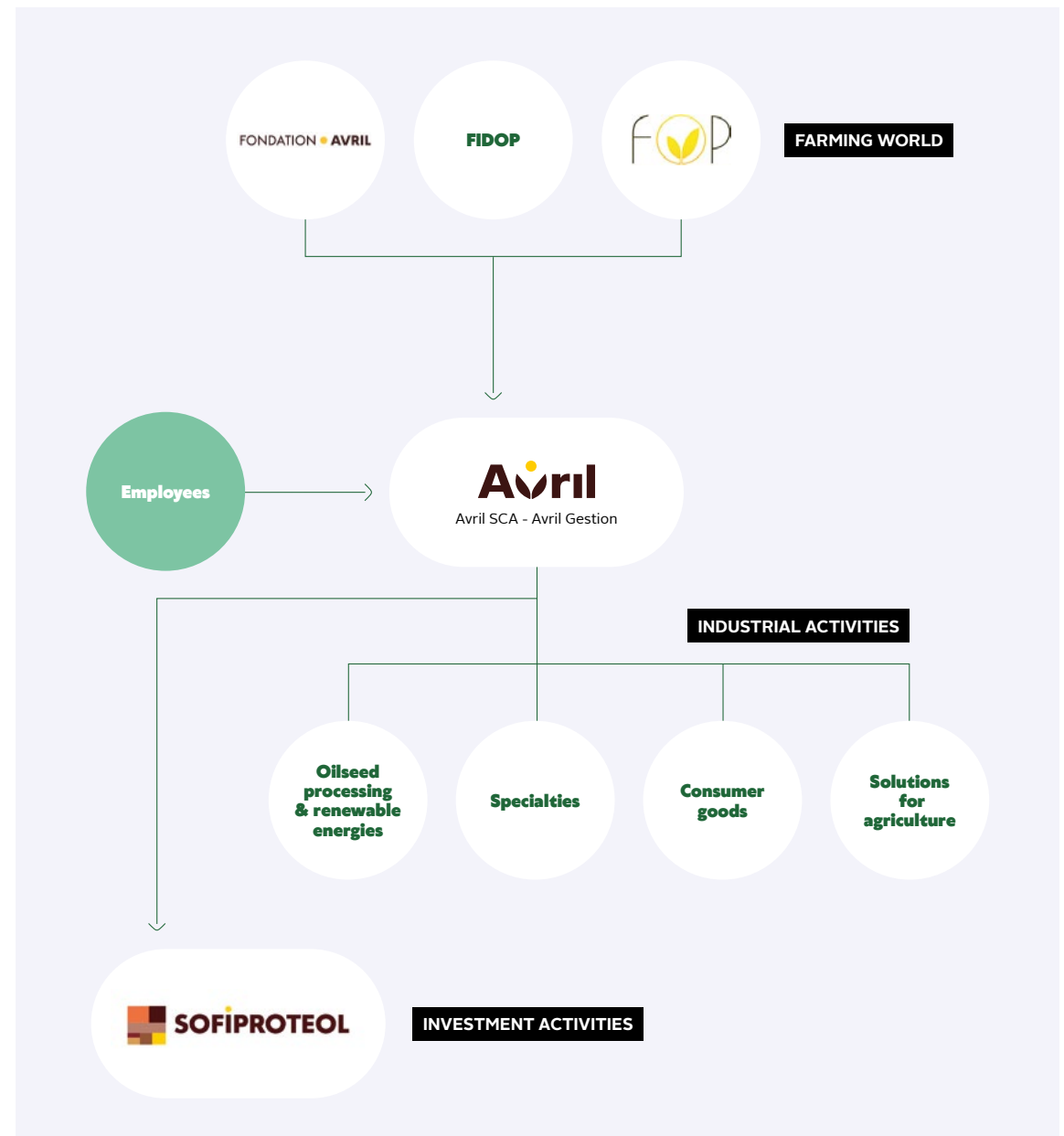
In 2015, Avril adopted the legal status of a limited partnership with share capital (Société en Commandite par Actions; SCA). This structure separates the powers of the limited partners (which include the FOP¹, Fondation Avril² and FIDOP³) from those of the manager (Avril Gestion). This governance structure was designed to ensure that the Group's founder shareholders – French farmers in the oilseeds and protein crop sector – would remain central to its growth strategy.

The partners exercise their role through a Supervisory Board composed of eight members, including two representatives of Avril Group employees who are elected by their peers. The Supervisory Board meets at least once a year.

The Board of Avril Gestion appoints the manager of the SCA and decides upon major strategic and financial orientations for the Avril Group. It comprises nine members: four farmers from the FOP, three qualified personalities and two of the Group's former top executives.

In February 2017, the Board of Avril Gestion elected Arnaud Rousseau as its Chairman. Further information on the governance of Avril is available in the Group's Integrated Annual Report.

Avril Governance



¹ French Federation of Oilseed and Protein Crop Producers

² Foundation recognized as a public utility

³ Interprofessional Development Fund for the Oilseeds and Proteins Sector

Avril's Executive Committee

In 2022, the Executive Committee continued to implement the strategic plan, supporting the Group's entities in structuring their contribution to the commitments outlined in the company's Purpose. It is also preparing the Group's future in terms of innovation, with a view towards accelerating the agricultural, food, and environmental transitions.



Jean-Philippe Puig
Chief Executive
Officer (CEO) of Avril SCA

TOP, FROM LEFT TO RIGHT

Moussa Naciri

Head of
Avril Specialties

Christophe Le Bars

Head of
Avril Solutions
for Agriculture

Marie de la Roche Kerandraon

Chief Human
Resources,
Transformation
and
Engagement
Officer

Aymeric Mongeaud

Chief Financial
and Administrative
Officer

Xavier Dorchies

Head of
Sofiprotéol,
Chief Strategy
and
Development
Officer

BOTTOM, LEFT TO RIGHT

Paul-Joël Derian

Chief Sustainable
Development and
Innovation Officer,
Head of Avril
Development
Incubator

Antoine Prevost

Chief
Operating
Officer

Jean-Philippe Puig

Chief executive
officer (CEO) of
Avril SCA

Stéphane Yriès

General
Secretary

Emmanuel Manichon

General
Director of
Avril Consumer
Goods and
Avril Oilseed
Processing
& Renewable
Energies



A Board of Directors, guarantor of the Group's objectives and their implementation

The Board of Directors is made up of nine members, including four farmers from the Federation of Oilseed and Protein Producers (FOP)⁴, three qualified individuals, and two executives holding or having held a corporate mandate in an agricultural or other food industry group.

Chaired by Arnaud Rousseau, farmer and Chairman of the FOP, the Board of Directors plays a role in defining the Group's major strategic orientations. The founding shareholders of Avril remain central to the Group's decision-making bodies. In 2015, Avril became a limited partnership with shares (SCA). By separating the powers of the shareholders (the FIDOP⁵, the FOP, and the Fondation Avril) from those of the general manager, this status provides stability to the Group, while allowing the founding farmers to remain at the center of Avril's growth strategy.

⁴ French Federation of Oilseed and Protein Producers

⁵ Interprofessional Development Fund of the oilseed and protein crop sector



Sébastien Windsor
Farmer,
Vice-Chairman of the FOP,
Chairman of the APCA⁶



Antoine Henrion
Farmer,
Vice-Chairman of the FOP



Benjamin Lammert
Farmer,
Chairman of Terres Univia,
Vice-Chairman of the FOP



Sylvie Rucar
Chairman of SRCFA



Michel Boucly
Former Director of Avril



Jean-Pierre Denis
Vice-Chairman
of Paprec Group



Anne Lauvergeon
CEO of ALP Services
and Chair of Sigfox



Yves Delaine
Former Director of Avril⁷



Arnaud Rousseau
Farmer, Chairman
of the FOP, Chairman
of Avril Gestion

Committees of the Avril Gestion Board of Directors

There are three statutory committees within the Avril Gestion company: a Nominations Committee, a Remunerations Committee and an Auditing and Risk Committee.

Nominations Committee

The Nominations Committee is made up of the following three members:

- The Company Chairman,
- A member of the board of former Agri-Agro Executives, designated by the members of this board,
- A member of the board of Experts, designated by the members of this board.

The Nominations Committee is presided over by the Company Chairman, and may only produce valid rulings when all three members are present.

The Nominations Committee submits designation proposals to the Board of Directors for members of the board of Former Agri-Agro Executives, as well as for members of the Board of Experts. The Nominations Committee makes decisions with a majority vote of present members.

Remunerations Committee

The Remunerations Committee is made up of Company administrators and external experts, and formulates proposals and recommendations pertaining to remuneration for managers and executives of Avril Gestion and Avril SCA. Its internal regulations, approved by the Board of Directors, specify its composition, its attributions and its operating methods.

Auditing and Risk Committee

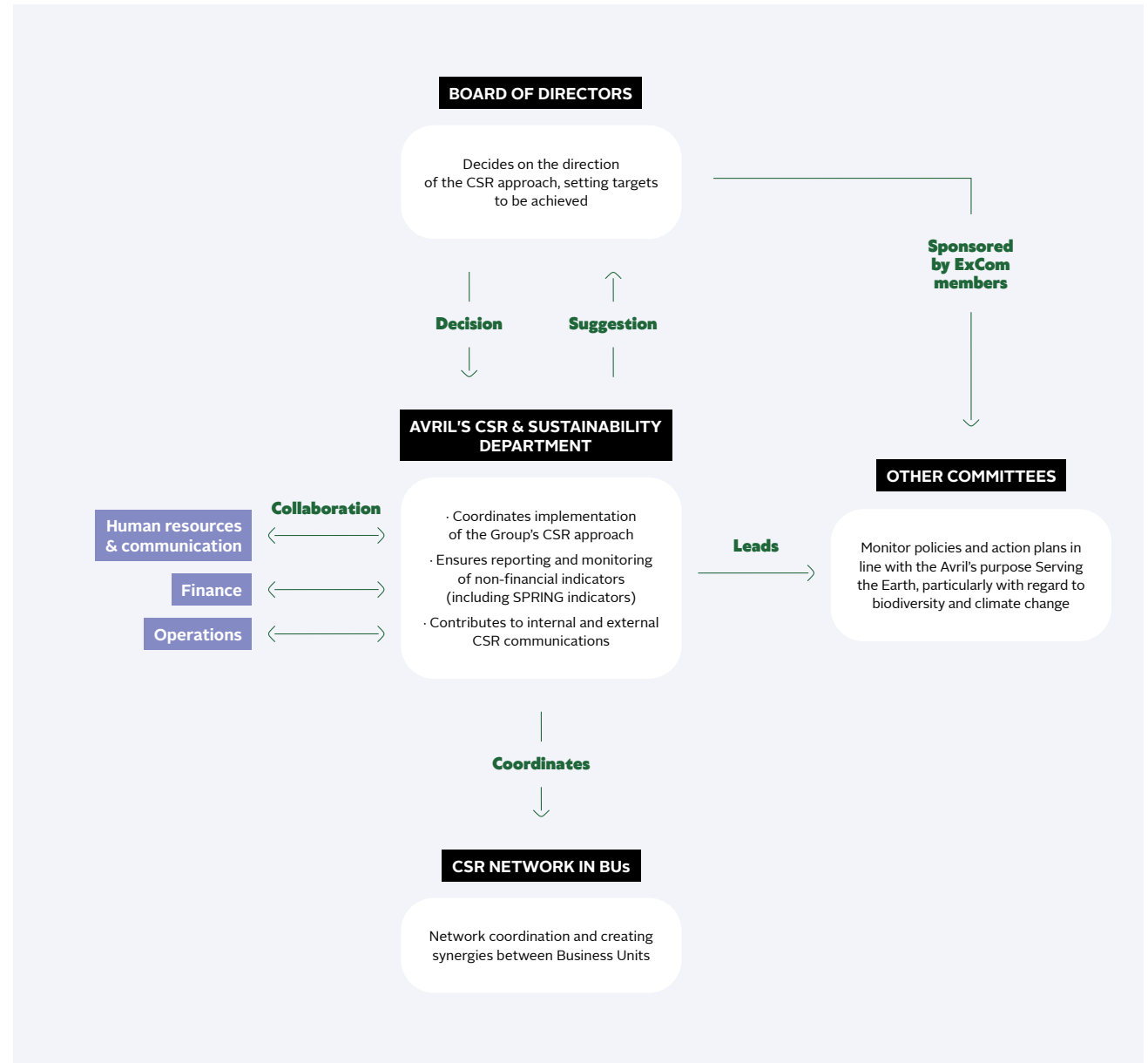
The Auditing and Risk Committee is made up of Company administrators and representatives of the management of the AVRIL group, and issues opinions and recommendations in areas relevant to its field of expertise, and on topics put forward by the Avril management and/or the Company Board of Directors. Its composition, missions and operating methods are approved by the Board of Directors.

⁶ Permanent Assembly of Chambers of Agriculture

⁷ Member of the Board of Directors until December 31, 2022

Governance in the field of sustainable development

In order to ensure the integration of the SPRING initiative, Avril has implemented a model of governance in which all stakeholders are involved. As such, SPRING is broken down into action plans to be enacted at the level of each of the Group's Business Units. The CSR objectives are integrated into the operational objectives of each entity, and performances are measured and evaluated regularly based on the 25 indicators established.



Business model: a sectoral organization

Avril is an industrial and financial Group integrating the entire value chain of the vegetable oil and protein sector from upstream to downstream. Its integrated business model places it at the intersection between the agricultural world, customers, and consumers.

The Avril Group operates according to an original model: a sectoral organization from grain to processed products where each activity creates value for all links in the chain. Working with all its partners – farmers, scientists, and investors – and loyal to this model, Avril aims to build sectors of excellence at the service of the French Farm.

To drive its model, the Group draws strength from the complementarity of its two activities: **industrial activities** organized around four Business Lines and **investment activities** operated through Sofiprotéol, its finance and development arm.



Industrial activities

- **Avril Oilseed Processing and Renewable Energies**

This business area covers historic oilseed crushing operations (Saipol and Expur). These seeds are crushed and pressed to extract the oil which is used for food or as a renewable energy (biofuel).

- **Avril Specialties**

This business area brings together activities dedicated to producing specialty ingredients for European and global industry. It is related to plant-based oleochemistry and specialty oils sectors.

- **Avril Consumer Goods**

This business area includes the activities related to fast moving consumer goods (FMCG) – table oils, condiments, soaps – of our business units in France (with Lesieur) and internationally (with Lesieur Cristal in Morocco, GECO in Algeria, Costa d’Oro in Italy, and Expur in Romania).

- **Avril Solutions for Agriculture**

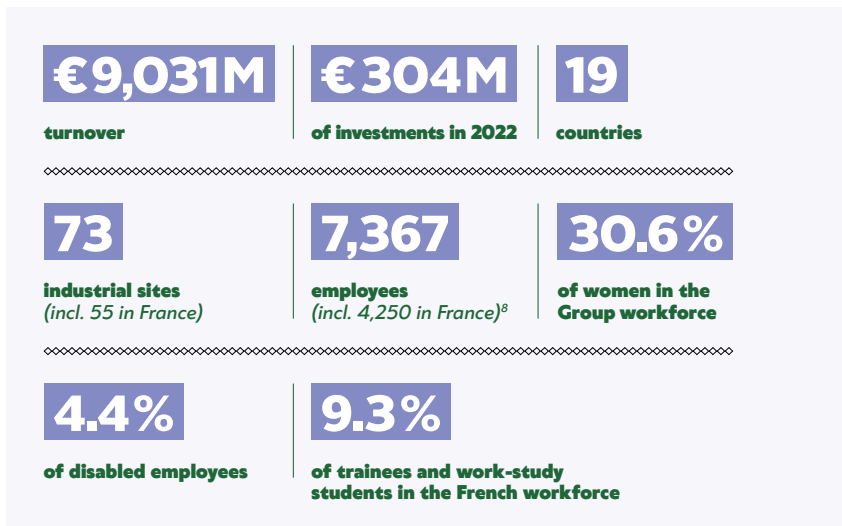
This business area brings together activities dedicated to the agricultural world, in particular French livestock farmers, with our business units Sanders (animal nutrition), MiXscience (animal specialties), Terrial (fertilizers), and Feed Alliance (raw material purchasing).

- **Avril Development**

This business area brings together high-potential activities with our business units Evertree, Prolein, and Olatein.

Investment activities: Sofiprotéol

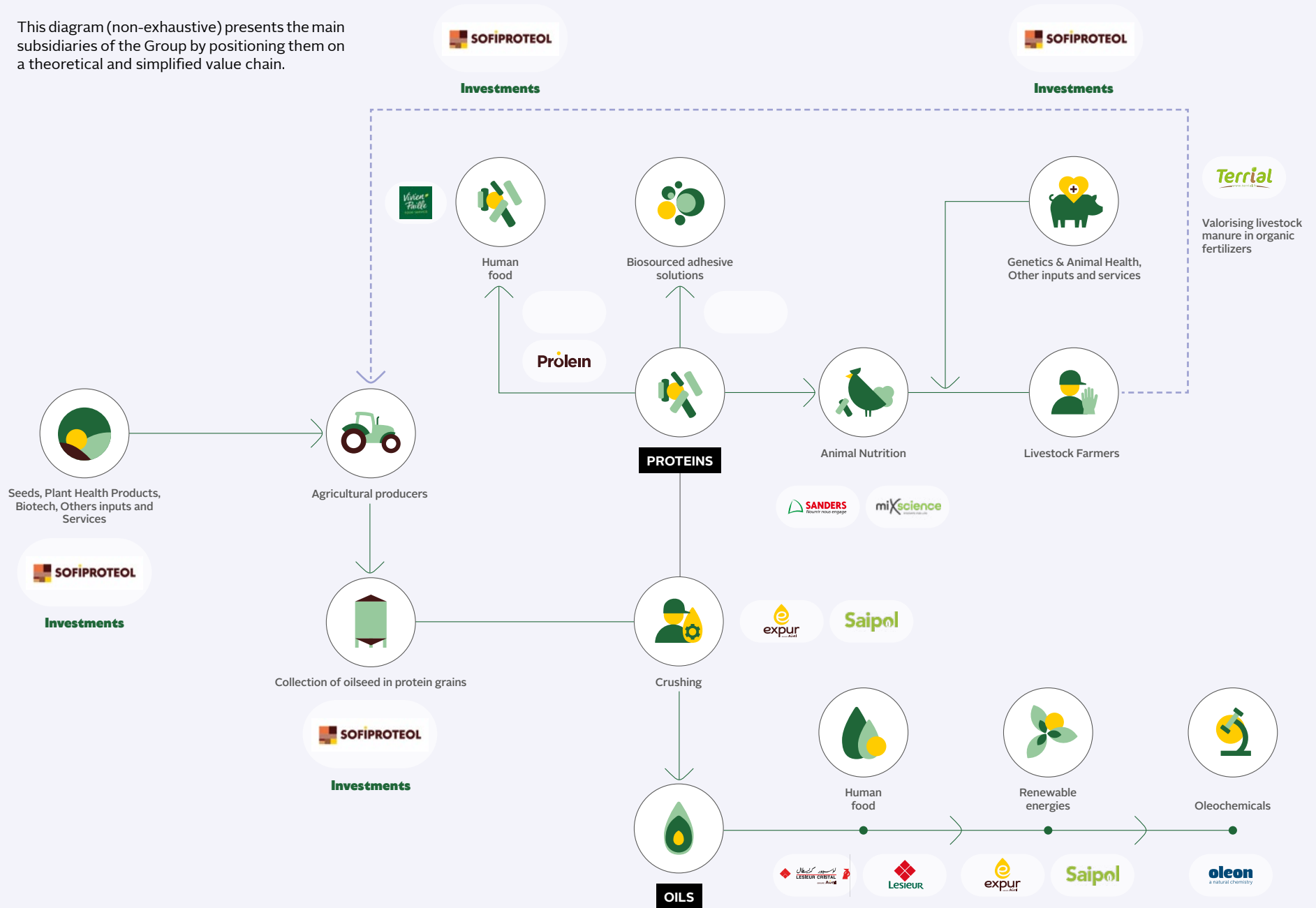
As Avril's investment and development arm, Sofiprotéol supports companies in the French and European agriculture and agrifood sectors through minority stakes and loans.



⁸ Employees registered (number of employment contracts) at 31/12/2022

Value chain of Avril's activities

This diagram (non-exhaustive) presents the main subsidiaries of the Group by positioning them on a theoretical and simplified value chain.



KEY INFORMATION ON INDUSTRIAL ACTIVITIES

BUSINESS AREA	AVRIL OILSEED PROCESSING AND RENEWABLE ENERGIES	AVRIL CONSUMER GOODS	AVRIL SPECIALTIES	AVRIL SOLUTIONS FOR AGRICULTURE	AVRIL DEVELOPMENT
MAIN COMPANIES	Saipol, Expur	Lesieur, Lesieur Cristal, Costa d'Oro, Vivien Paille, Eccellenza Italiana, Vegini	Oleon, Kerfoot, Lecico	Sanders, Feed Alliance, Mixscience, Terrial	Evertree, Prolein, Olatein
2022 EMPLOYEES ⁹	1,131	2,447	1,208	2,064	43
PRODUCTION SITES ¹⁰	France, Romania	France, Morocco, Algeria, Tunisia, Senegal, Italy	Belgium, Germany, France, Malaysia, United-Kingdom	France	France
TURNOVER 2022 ¹¹	€ 4,845M	€ 1,757M	€ 1,311M	€ 1,885M	€ 10M
MAIN INDUSTRIAL PRODUCTS 2022 ¹²	<ul style="list-style-type: none"> Vegetable oils (crude and refined), protein-rich oilseed meals, biodiesel, vegetable glycerin 1.6 Mt oilseed meals 1.2 Mt biodiesel 	<ul style="list-style-type: none"> 513 kt packaged edible oils 54 kt packaged olive oil 43 kt sauces 28 kt soap 	<ul style="list-style-type: none"> 441 kt oleochemical products (fatty acids, esters, fatty alcohols, glycerin and other specialties) 	<ul style="list-style-type: none"> 2.6 Mt cattle feeds (not incl. premixes and basemixes) 49 kt premixes and basemixes 392 kt organic fertilizers 	NA
CUSTOMERS	<ul style="list-style-type: none"> Petroleum industry Cattle feed manufacturers Agrifood industry 	<ul style="list-style-type: none"> Major retailers Collective catering Agrifood industry 	<ul style="list-style-type: none"> B-to-B customers in different sectors: cosmetics, chemicals (lubricants, paints, cleaning products, etc.), agrifood, oil drilling, etc. 	<ul style="list-style-type: none"> Sanders: 26,000 livestock farmers using Sanders feeds Terrial: distribution networks for organic fertilizers or direct sales to farmers 	NA

⁹ Workforce registered in industrial Business Lines (number of employment contracts) at 31/12/22, not including managing agents, temporary staff and trainees. Does not include 'holding' staff and Sofiprotéol staff (492).

¹⁰ Industrial sites where Avril has operational control

¹¹ Consolidated Group turnover 2022: €9,031M = Sum of the turnover of industrial Business Lines + turnover of "others" €413 M – eliminations €1,189 M

¹² Sold production in 2022



SPRING

STRATEGY AND CSR: AN INTEGRATED VISION

SPRING, our CSR approach

Integrated in the Avril 2023 strategic plan, SPRING is our corporate social responsibility approach. SPRING has two facets: it is a structuring framework for action at Group level and provides an indicator for progress, the "SPRING index" (or Sustainability Progress Index). As a synthesis of 25 CSR indicators, the index gives a score out of 5 each year to show the progress that Avril has achieved in terms of sustainable development over the duration of the 2023 plan.

SPRING allows to explain and share the road map, to bring teams around a common framework, and provide more external visibility to the initiatives taken and advances achieved.

A framework for action based on 14 topics, which are connected to the six "serving the earth" commitments

Our purpose "Serving the Earth" is expressed in six commitments providing reasons for action for both the Group and each employee. The Executive Committee provides support for the process by adapting its organization. Each of its members sponsors a particular commitment related to the purpose thus ensuring its deployment and follow-up. 14 themes were singled out during the preparation of SPRING. They form an integral part of the "Serving the Earth" commitments.

An indicator of progress

The SPRING index measures progress in the Group's CSR approach over the five years of the strategic plan. Each year, a global score out of 5 is calculated by averaging the scores obtained for 25 key indicators. This score corresponds to the degree of progress achieved; the aim is therefore to gain one point per year to reach 5/5 in 2023. The SPRING index is taken into account in the long-term incentives offered to members of the Avril Executive Committee (ExCom).

At the end of 2020, a score of 2.1 for the SPRING index corresponded to a 42 % level of progress, regarding the 2023 target. The 2020 target (2/5) was therefore exceeded. Then, at the end of 2021, the SPRING index reached a score of 3.0, corresponding to a 60% level of progress. The 2021 target (3/5) was therefore achieved. For the fourth year running, we will reach our target by the end of 2022, SPRING score of 4.1.

SPRING is our CSR approach under the Avril 2023 strategic plan. It offers a frame of reference that embodies Avril's objectives, actions and progress with respect to sustainable development.

Taking action for agriculture that respects the planet

- Contribute to agricultural transition
- Meet new consumer demands (organic products)
- Act for animal welfare

Taking action to protect natural resources and biodiversity

- Implement sustainable sourcing
- Develop the circular economy

Taking action to develop local sectors

- Process national raw materials

Taking action for our investments' impact

- Invest sustainably in our sectors

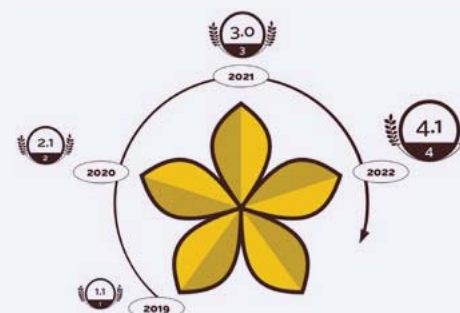
Taking action for the Climate

- Reduce the environmental footprint of our industrial activities
- Meet new client demands (low GHG biodiesel)

Taking action for a collective and inclusive project

- Offer safe and high-quality products
- Share common Group culture and values
- Develop all talents
- Care for our employees
- Act with our external stakeholders

SCORE PROGRESS





The United Nations sustainable development goals

Seventeen Sustainable Development Goals (SDG) were defined by the United Nations in 2015 as part of the 2030 agenda, an ambitious global program for progress. In view of our activities, and notably because of our production of food, the energy performance challenges faced by our sites and the innovative solutions we offer in terms of replacing fossil resources, we can contribute to attaining eleven SDGs that were identified when SPRING was developed.



SDG 2: End hunger, assure food security and improved nutrition and promote sustainable agriculture

Contributing to better food for humans is integral to Avril's mission. The growing demand for protein constitutes a global challenge. For this reason, Avril and its subsidiaries are working to develop alternatives to animal proteins for use in the human diet and to produce high-yield vegetable proteins for animal nutrition.



SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Avril supports all its employees in developing their skills; through the Avril Academy it offers them access to training in Management-Leadership or courses to enhance their expertise. These training programs are designed to maintain workers' employability as well as the inclusion of those with disabilities.



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

Avril is keen to increase the number of women working in the Group, notably in senior management posts.



SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all

In terms of new energies, Avril is innovating with OLEO100, the first 100% plant-based, renewable and traceable energy sourced from French agriculture and designed for use by the transport industry. Avril's research program, BioTfuel, also aims to produce second-generation biofuels using agricultural and forest residues.



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

Avril supports growth that is inclusive, shared (reinvestment of profits) and sustainable (SPRING approach) in a safe working environment for all its employees, assured notably by the Group's We Care program introduced in early 2019.



SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

Avril takes part as an industrial and financial partner in collaborative programs, bringing together actors from public and private research, and industry. This approach aims to meet the need to feed more than 8.4 billion people by 2030, particularly through the production and valorization of plant proteins.

Avril encourages innovation through its program Nourrir la vie and its intrapreneurship program Darwin, which highlight employee's innovative projects. In addition, Sofiprotéol invests in many innovation areas related to sustainable development.

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



SDG 10: Reduce inequality within and among countries

Avril aims to increase the number of women in its top management team, encourage training courses for students and has set up a "mission disability", the overall aim being to foster the integration of all Group employees independently of their age, gender or disabilities.



SDG 12: Ensure sustainable consumption and production patterns

Avril strives to develop sustainable products and processes: fuels of plant origin, biosourced chemical products and those with an improved environmental footprint. Each site implements policies to improve its environmental performance, supported by international standards (such as ISO14001) or internal environmental management programs. Furthermore, Avril always applies the logic of the circular economy whenever this is possible.



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

Avril takes account of the fact that global food system generates a quarter of all global greenhouse gas emissions. The Group supports the United Nations' objective, included in the Paris Agreements, of limiting global warming to 2 degrees. We are committed at Avril to do everything we can to reduce all of our direct and indirect greenhouse gas emissions by 30% by 2030 (reference year 2019). Avril also invests in seed companies that are working on varieties adapted to climate change.



SDG 15: Protect, restore and promote sustainable use of terrestrial ecosystems

Avril is committed to the fight against deforestation, notably through its Sustainable Palm policy, namely by only sourcing Palm Oil that is proven not to lead to the destruction of forests and peatlands, and is respectful of the rights of workers and local communities. By 2030, 100% of our palm and soya supplies will come from sustainable agriculture. In addition, the Group valorizes regenerative agricultural practices through its OleoZE approach.



SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

Avril understands that its contribution to the sustainable development goals requires close collaboration between different sectors. Partnerships, such as that with the Earthworm Foundation for the Palm sector, are therefore central to supporting implementation of the Group's objectives.



Réseau France

WE SUPPORT UN GLOBAL COMPACT



Avril is a signatory of the United Nations Global Compact thus affirming its desire to contribute to attaining the UN Sustainable Development Goals. Avril reached the Advanced level, or the highest level of reporting.



IDENTIFICATION OF EXTRA-FINANCIAL RISKS

Methodology

In order to determine the risks (or opportunities) to be included in its declaration of extra-financial performance, Avril has applied the approach described below. Each year, the list of risks is reassessed as a function of changes to the Group's environment and activities.

- **Review of potential extra-financial risks**

Study of the CSR reporting guidelines in order to compile an exhaustive list of the direct or indirect risks linked to the Group's activities and the interests of stakeholders (universe of potential risks).

- **Materiality assessment relative to the Group's activities**

This assessment is based on mapping the Group's financial risks, reviewed regularly by a specific body: the Risks Committee (members from the ExCom, Legal Affairs and the Internal Control Division) which meets at least once a quarter.

In parallel, lessons from the materiality assessments already performed on three of the Group's subsidiaries (Oleon in 2016, Saipol in 2017, Avril Livestock Sectors in 2020¹³) were also used for the assessment.

- **Selection and consolidation of the 13 principal extra-financial risks**

The list of the principal extra-financial risks affecting the Avril was defined in consultation with the internal stakeholders concerned, and notably members of the ExCom. For each risk, an ExCom member was identified as being responsible for its management (risk owner).

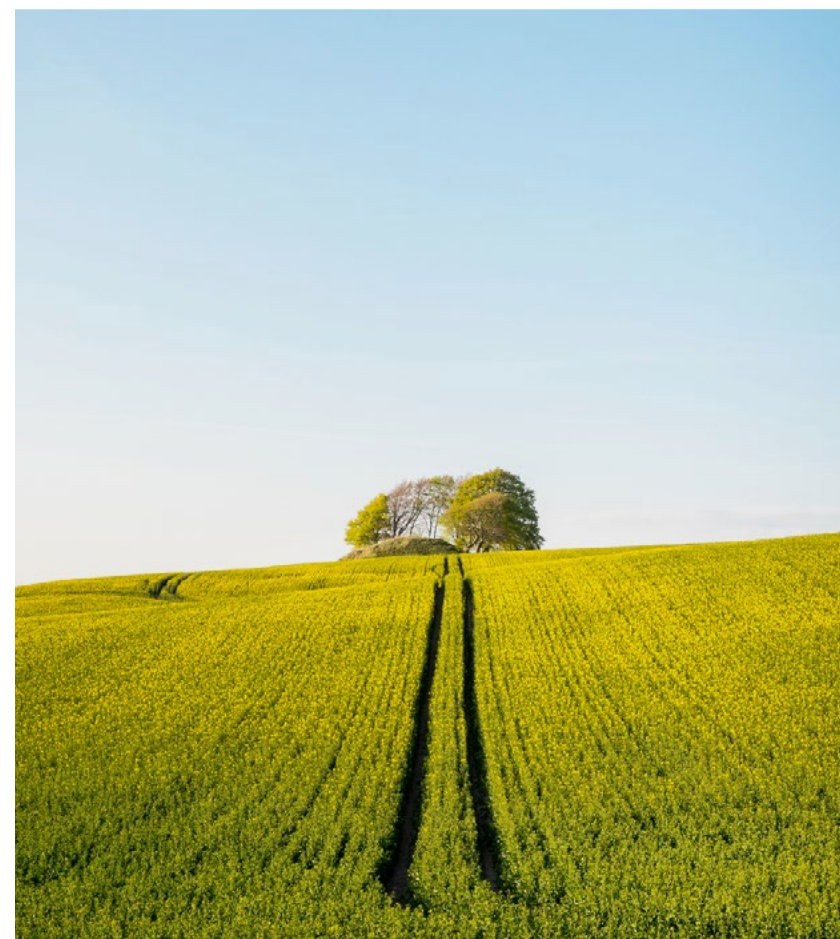
- **Validation of the final list of risks by the Risks Committee**

Links were established between the final list of extra-financial risks and the pre-existing map of the Group's financial risks. Thus 11 of the 13 extra-financial risks could be linked directly to operational or strategic financial risks that had already been identified.

- **Strategic risks: long-term vision (five to ten years) with respect to risks and/or opportunities not considered**

- **Operational risks: vision at two to three years, risks regularly monitored by the Risks Committee**

In addition, two "CSR" risks were identified in the context of compiling this extra-financial report.



¹³ These three activities account for more than 70% of the Group's turnover

Main extra-financial risks faced by Avril

















THEME	TYPE OF RISK	DESCRIPTION	OPPORTUNITIES ASSOCIATED
SUSTAINABLE AGRICULTURE	Strategic	<p>Favor changes towards sustainable farming practices</p> <p>Contributing to a reduction in the environmental impact of upstream agriculture is an important challenge for Avril's future. In particular, the agricultural production phase accounts for most of the GHG¹⁴ emissions (vs. other steps in the life cycle) associated with the Group's products (human food, animal feeds or biofuels). Avril strives to promote innovative practices and to contribute to the transition of farming models while favoring a better sharing of the value generated by these new models.</p>	<p>Reinforcement of the links between consumers and upstream sectors</p> <p>Creation of value in different sectors, notably for farmers</p>
RESPONSIBLE PURCHASING	Strategic	<p>Manage environmental and social risks related to our sourcing</p> <p>The responsibility of a company relative to social and environmental risks does not stop at the boundaries of its direct activities but extends throughout its value chain. Risk prevention requires a first and necessary step of compiling a code of conduct which formalizes its expectations towards suppliers with respect to compliance with regulations and international standards.</p>	<p>Increased knowledge of suppliers as a source of innovation and economic performance</p>
ADAPTATION TO CLIMATE CHANGE	Strategic	<p>Ensure a long-term future for our sectors</p> <p>Climate change affects the yields and availability of agricultural products, and notably the oilseed and protein crops that provide the foundations for the Group's activities. The search for new seed varieties and innovative solutions may offer pertinent responses, although this requires sufficient anticipation of the needs of the different sectors.</p>	<p>Development of new sectors</p>
PRODUCT QUALITY AND SAFETY	Operational	<p>Guarantee the safety and quality of foods and products (human food and animal feeds)</p> <p>All companies must ensure the health and safety of the consumers or users of the goods it markets, and must comply with current regulations. Consumers are displaying a growing awareness of the content and quality of the foods they eat, either directly or indirectly via animal nutrition. Although quality and safety are absolute priorities, the Group wishes to go further in its efforts towards transparency and vigilance when developing products to meet this need.</p>	<p>Valorization and development of integrated and/or traced sectors</p>
SUSTAINABILITY OF BIOFUELS	Operational	<p>Ensure a long-term future for the biodiesel market</p> <p>In a context where the sustainability of first-generation biofuels is sometimes called into question by NGOs and the authorities, the future of the biodiesel market remains a challenge that could impact Avril's growth. As well as its own activities, Avril is committed to reducing the carbon footprint of the entire biodiesel production sector. This requires efforts with its partners, and notably farmers, so as to place greater economic value on farming practices that will generate less carbon. The GHG footprint of biodiesel, from field to the pump, is a doubly strategic issue: compliance with EU regulations (emissions thresholds vs. petroleum-sourced diesel) and a business opportunity (better valorization of low-GHG biodiesel).</p>	<p>Positive communication on the "low carbon" impact of our products</p> <p>Development of new energies</p>
FOOD TRANSITION	Strategic	<p>Respond to the growing demand for vegetable proteins</p> <p>Under the dual effects of global demographic growth and increasing demands for animal products, meeting vegetable protein requirements will become more difficult. One of Avril's main challenges is to respond to this need. For the Group, the aim is to work on valorizing proteins from oilseed grain.</p>	<p>Development of products made using vegetable proteins</p>


¹⁴ Colomb, Vincent (2015). Analyses du Cycle de Vie en agriculture: enseignements du programme AGRIBALYSE®. Agronomie environnement et société. 5. 117-131

THEME	TYPE OF RISK	DESCRIPTION	OPPORTUNITIES ASSOCIATED
ANIMAL WELFARE	Operational	<p>Act for animal welfare</p> <p>Care towards animals and ensuring their satisfactory living conditions, transportation and slaughter are major demands from society. Continuing improvements in practices that favor animal welfare are an ethical requirement and an essential condition for the quality of products sold by Avril.</p>	Improvements to the quality and value of products
PREVENTION OF POLLUTION	Operational	<p>Prevent pollution and control significant environmental incidents</p> <p>Avril's industrial sites may be exposed to risks of fire, explosion or accidental emissions into the environment. The Group's Health, Safety and Environment policy must enable the management of these risks at all levels and at all its sites.</p>	Attractiveness of the company to stakeholders
SUSTAINABLE USE OF RESOURCES	CSR	<p>Involve Avril in a circular economy</p> <p>Thanks to the complementarity of its activities, Avril stands as a key player in the circular (bio)economy. The maximal valorization of all material flows is central to the Group's activities. Avril seeks to optimize value creation at each stage in the production process. Using rapeseed and sunflower grain, crushing operations produce vegetable oils (used for human foods, biofuels and chemistry) and oilseed meals (used for animal feeds) as well as organic residues (sunflower and olive husks, etc.) that fuel the Group's biomass boilers. In order to ensure its growth, Avril is investigating the valorization of other byproducts with high added value, as well as sources of growth in new markets (cosmetics, pharmaceuticals, etc.). Finally, one of the Avril subsidiaries, Terial, is already completing the cycle by valorizing organic residues and waste, from both the Group and other companies, to make organic fertilizers.</p>	Differentiation, innovation and performance throughout the life cycle of products
SAFETY AT WORK	Operational	<p>Ensure the safety of employees and subcontractors</p> <p>Avril employees, and particularly those working at industrial sites, may be exposed to the risks of occupational accidents or diseases, notably through handling dangerous chemicals. For Avril, safety is an absolute priority, based on the conviction that all accidents can be avoided.</p>	Performance and welfare of employees
SKILLS MANAGEMENT	Operational	<p>Attract and support our talents in their professional careers</p> <p>A company can distinguish itself from others by the talent of its men and women. In a changing world marked by the digital transition and the advent of new growth models, Avril's Talent Management approach is putting in place resources that can attract, develop and engage talents. In addition, Avril also has to deal with the challenge of capitalizing on its industrial know-how which is held by certain key employees at its sites and whose departures need to be anticipated.</p>	Engagement of employees
SOCIAL CLIMATE	Operational	<p>Remain attentive to employees, giving purpose to engage their commitment</p> <p>The quality of the social climate is a determining factor in the quality of life at work and the productivity of a company. In addition to complying strictly with the regulations, the challenge of social dialog is to provide conditions that will favor real exchanges between management and employees in the common perspective of added value, quality of life at work and performance.</p>	Engagement of employees
STAKEHOLDERS	CSR	<p>Be transparent and engage with our stakeholders</p> <p>Dialog between stakeholders has become central to CSR approaches, and even more globally to the governance of organizations insofar as this enables better account to be taken in strategic orientations of interactions with the ecosystem. Companies must operate and drive their development while taking account of their stakeholders (internal or external, contracted or not).</p>	Engagement of stakeholders







































Correspondence between SPRING, SDGs and extra-financial risks

As shown in the table below, the pillars of SPRING cover all the extra-financial risks of the Group.

COMMITMENT	THEME SPRING	INDICATOR	N°	SDG	RISK THEME
Taking action for agriculture that respects the planet	Contribute to agricultural transition	Number of new projects supported by Avril contributing to the agricultural transition	 3		Sustainable agriculture
	Meet new consumer demands (organic products)	Share of turnover of products certified as organic (BIO) or usable for organic purposes (UAB)	 7		Responsible purchasing
	Act for animal welfare	Percentage of eggs from alternative systems produced by farms under contract or integrated with the Group	 9		Animal welfare
		Share of livestock units audited according to internal livestock management standards	 10		
Taking action to protect natural resources and biodiversity	Implement sustainable sourcing	Share of Group palm oil supplies covered by sustainability schemes	 4		Responsible purchasing
		Share of soybean used for animal feed coming from non-GMO supply chains or covered by RTRS credits	 5		
	Develop the circular economy	Recovery rate of industrial waste	 14		Sustainable use of resources
		Total tonnage of products sold from the circular economy	 15		
		Share of recyclable packaging in total packaging	 16		
		Share of recycled raw material in packaging	 17		
Quantity of food donations					
Taking action to develop local sectors	Process national raw materials	Share of domestic raw material processed by the Group	 1		Responsible purchasing
Taking action for our investments' impact	Invest sustainably in our sectors	Investments (Sofiprotéol commitments) in seed companies working on varieties adapted to climate change			Adaptation to climate change
		Investments (Sofiprotéol commitments) related to the development of vegetable proteins			Food transition
		Investments (Sofiprotéol commitments) in developing the circular economy			Sustainable use of resources
		Cumulative annual amounts invested in our sectors since 2019	 2		

Caption:  CSR indicator targeting 2023 and used to calculate the SPRING index.

 Supplementary indicator for the extra-financial report

COMMITMENT	THEME SPRING	INDICATOR	N°	SDG	RISK THEME
Taking action for the Climate	Reduce the environmental footprint of our industrial activities	Frequency of industrial incidents	 9		Prevention of pollution
		Energy consumption per ton produced	 11		Sustainable use of resources
		Ratio between the consumption of energy from renewable sources and total energy consumption	 12		
		Water consumption per ton produced	 13		
		Greenhouse gas (GHG) emissions associated with Avril's activities (Scopes 1 and 2)	 13		
	Meet new client demands (low GHG biodiesel)	Percentage of GHG reduction achieved by using Saipol biodiesel (vs reference fossil diesel)	 8		Product sustainability
Taking action for a collective and inclusive project	Share common Group culture and values	Frequency rate of accidents with and without time off work (FR2 ratio)	 19		Safety at work
		Percentage of women in the Group workforce	 18		
	Develop all talents	Young people aged 25 and under	 4		Skills management
		Resignation rate	 8		
		Percentage of women among the Group's top managers	 20		
		Percentage of disabled people employed by the Group in France	 21		
		Percentage of trainees and work-study students in the workforce in France	 22		
	Care for our employees	Absenteeism rate	 8		Social climate
		Strike rate	 8		
	Act with our external stakeholders	Number of Stakeholder Committee meetings during the year	 23		Stakeholders
		Number of Avril Communities visits during the year	 24		
		Progress of the annual action plan to improve the relationship between Avril employees and upstream agriculture	 25		
	Offer safe and high-quality products	Number of product safety-related withdrawals and recalls	 6		Product quality and safety



COMMITMENT 1

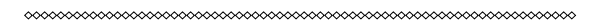
AGRICULTURE THAT RESPECTS THE PLANET

In the context of the development of its purpose, the Group has reaffirmed its desire to act for an agriculture that respects the planet. The group is committed to be the link with producers, enabling dialogue and building solutions for healthy food and fair remuneration for farmers' work.

In early 2022 this commitment was more precisely codified, covering four priority working areas (two for plant sectors and two for animal sectors):

- optimization of the use of inputs (fertilizers and phytosanitary products) for existing crops (in particular rapeseed);
- the development of new low-input sectors (typically in the case of intercropping);
- animal welfare;
- low-carbon livestock farming.

These four key pillars encompass various actions of different natures and at different levels of maturity (existing or upcoming innovation projects, recently launched or longstanding commercial offers, etc.). For the innovation component, for example, a dedicated organizational structure has been put in place (cf. below).



Contribute to agricultural transition

Current situation

INNOVATING FOR A MORE SUSTAINABLE AGRICULTURE

A strategic reflection conducted over the past three years has led to the launch, in 2022, of seven innovation platforms, three of which (as mentioned below) are dedicated to transitioning towards a more sustainable agriculture. The objective is to find new opportunities for profitable growth for the Group while fulfilling our commitment within the framework of our purpose.

- The "Solutions for Environmentally Friendly Agriculture" platform, which encompasses the concept of

regenerative agriculture and explores new fertilization and biostimulation solutions.

- The "Solutions for Sustainable Livestock" platform, addressing challenges related to animal nutrition, animal welfare, and the reduction of greenhouse gas emissions.
- The "Climate Change Adaptation" platform, focusing on new crop varieties or production methods for major crops in response to future climate changes.

ACTIONS BY SOFIPROTÉOL

Since its creation, Sofiprotéol has invested in responsible sectors that will serve different regions and respond to consumer demands. Thus, Sofiprotéol is supporting the transition towards more sustainable agriculture through its activities as an investor and as manager of the French Oilseed Strategic Action Fund's (FASO) which provides financial support for innovative projects.

In 2022, Sofiprotéol continued its efforts to support the improvement of oilseed and protein crops by funding new research programs through the FASO fund. Varietal innovation is a key challenge addressed by Sofiprotéol through projects that aim to achieve a dual objective: providing farmers with competitive diversification solutions in their crop rotations that are resilient to climate change while reducing reliance on chemical inputs.

During the 2022 fiscal year, Sofiprotéol launched two new projects in this area:

- The **Technolin project, which aims to enhance efforts in flax oilseed selection** in order to address the sector's current needs, such as the need to ensure quality and yield levels even in changing climate conditions;
- The **Hernicol project for the selection of rapeseed varieties which are resistant to a major disease for this crop (cabbage hernia)**, providing a new source of resistance in order to enable the development of new varieties by seed companies.

To reinforce its support for seed production research, in 2022 Sofiprotéol also launched a new dedicated innovation fund for oilseed crop seed research, co-financed by the FASO (French Oilseed Strategic Action Fund), the Terres Univia interprofessional association, the Terres Inovia technical institute and the French Union of Seed

Companies. Named SELEOPRO, the purpose of this fund is to promote all initiatives focusing on genetic improvement and selection in the field of rapeseed and sunflower oilseed species, aiming to improve their performance levels and competitiveness in the context of sustainable agriculture, while also addressing the qualitative needs of upcycling markets and adapting to climate change conditions. An initial call for projects launched in 2022 enabled two projects to be selected, both of which will be launched in 2023.

Moreover, since 2017 the FASO, which supports digital agricultural innovation, has been assisting the API AGRO company, a majority holding of AgDataHub, the benchmark French platform covering everything from the digital identity of agricultural operations to the valorization of agricultural data, and also comprising consent management, interconnections and secure data exchange. In 2022, the FASO continued its support by participating, via API Agro, in AgDataHub's second round of fundraising: this new step for AgDatahub sees operational stakeholders from the agricultural sphere acquiring a stake in its capital, thereby enabling it to demonstrate use cases via the platform (e.g. data monitoring for low-carbon sectors, etc.). These various forms of support serve to illustrate Sofiprotéol's active commitment to the agricultural transition.

Finally, through its subscription to the Capagro, innovation capital fund dedicated to agribusiness sectors, Sofiprotéol participated in the financing of Naïo Technologies. This is a company specialized in agricultural robotics, delivering mechanical weed control solutions for market garden crops and vineyards. Agricultural robotics is a key component in ensuring the transition of farms to a more sustainable and productive agriculture.



INDICATOR

KPI SPRING n°3	Value 2021	Value 2022	Target 2022	Target 2023
Number of new projects supported by Avril contributing to the agricultural transition	5	5	At least 1 new project	At least 1 new project
SPRING 2022 target achieved?		✓		
<p>Comments: Initiation of five new projects, over €100,000 in value, in favor of sustainable agriculture and funded by Sofiprotéol in 2022 (agreements signed by the partners and first invoice issued during 2022, or investment worth more than €100,000 in 2022)</p>				
<p>Formula: Number of projects contributing to agricultural transition supported by the Avril Group or its subsidiaries (changes towards more sustainable practices)</p>				
<p>Details: The total value of the project must be more than €100,000</p>				
<p>Scope: Group</p>				

To meet new expectations of consumers (organic products)

Policy and action plan

The commitment to agricultural, food, and environmental transitions is expressed in the consumer's desire to purchase products meeting certain specifications, more sustainable farming practices, environmental considerations, and even locality criteria. One major manifestation of this societal desire is the growth in the market for organically grown products, which doubled between 2015 and 2020, although its growth experienced its first slowdown in 2021.

Avril has the ambition to become the leader in plant processing, dedicated to agricultural, food and environmental transitions. Thus, as part of a complementary approach to the different modes of agricultural production, we wish to contribute to the development of resilient sectors. We intend to provide consumers with products that meet their expectations, while offering producers willing to engage in these production choices access to valued and sustainable outlets.

The example of the development of the organic sector within Avril is another tangible reflection of this ambition. The objective is to offer our clients an organic or "approved for use in organic agriculture" alternative to our main products, and to progressively increase the share of organic products and activities in the company's revenue. For example, with regard to plant proteins, for which there is an

increasing demand for organic products destined for use in animal nutrition, we are involved in structuring the sector through dedicated tools enabling us to meet these new market expectations, such as our investments in crushing sites enabling us to process organic oilseeds, e.g. Sojalim or Oleosyn Bio (the largest 100% organic crushing site in France, launched in 2022 and with an extension project already being planned).

Thus, the expansion of the share of organic farming in the revenue of the various Group entities is achieved through:

- Annual growth targets for existing organic and "usable for organic purposes" lines;
- Launch of new product lines or new organic products.

While measuring the expansion of organic products was the first step in setting up this indicator "Meet new consumer demands", identifying other products that meet these expectations and then monitoring their evolution according to objectives similar to those of organic products are the next steps in advancing this indicator. This assessment was carried out in 2021 enabling the identification of these products whose follow-up will be implemented from 2022 onwards.



INDICATOR

KPI SPRING n°7	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Share of turnover of products certified as organic (BIO) or usable for organic purposes (UAB)	2.32% €159M	1.27% €114M	-1.05 pt -€45M	> €159M	CA > 2022
SPRING 2022 target achieved?		✘			
Formula: Proportion of turnover of products certified as organic or usable for organic production (UAB) in the Group's turnover					
Scope: Group					
Coverage rate: Main companies: Avril Consumer Goods (Lesieur, Compagnie des Saveurs, Costa d'Oro), Avril Specialties (Oleon, Lecico, Kerfoot), Avril Solutions for Agriculture (Sanders, MiXscience, Terial, Feed Alliance, Ovoteam)					
Note: Ovoteam is included, Matines is not included					

With regard to organic produce, revenues were mainly affected by Matines' exit from the 2022 consolidation scope vs. 2021; not counting Matines, revenues in the organic sector dipped slightly in 2022. This evolution in revenues from organic produce aligns with the slowdown in the wider organic market that began in 2021 (-1.3%), and which appears to have continued in 2022: definitive figures will not be available until summer 2023, but initial estimates for 2022 are in the region of -4 to -7% for the retail sector. As such, revenues from organic products sold via the retail sector (such as those produced by Lesieur) were affected by this drop. However, for other Avril activities such as animal nutrition, revenues from organic products have continued to show growth. The development of organic crushing, of which Avril is the market leader and has set itself the mission of addressing the French livestock sector's need for organic proteins, has contributed to this growth.

For products addressing CSR requirements (PGI, PDO/CDO labels, national origin, etc.), the 2022 goal of completing the first data collections was only partially achieved. Revenues for products referencing national origin were consolidated for Lesieur and Costa d'Oro. However, for other labels and Group activities identified, this reporting of revenues remains an objective in 2023.

Act for animal welfare

Policy

Aware of demands from society regarding animal welfare, since 2017 Avril has been equipped with a specific policy that covers the following species and sectors in France: pigs, laying hens, table poultry, rabbits and ruminants. This policy is based on two main pillars:

- **Pillar 1: Identify and remove unacceptable situations in any livestock farms** with which the Group has contractual relations. "Unacceptable" means proven non-compliance with the regulatory framework and fundamental principles relative to livestock management (sufficient access to water and food, no animal suffering, good management practices regarding animals that die in a livestock unit);
- **Pillar 2: Drive good practices through continuing improvements** regarding the protection and welfare of animals by working with different sectoral actors.

Action plan

In line with our dual ambition – to remove unacceptable situations and drive good practices – we have focused our efforts on two priorities: the monitoring of livestock units within the scope of our responsibility and the transition towards "alternative" eggs.

MONITORING AND AUDIT OF LIVESTOCK UNITS

In order to promote good working conditions and enable optimum living conditions for the animals, we have compiled internal standards that cover our different requirements relative to animal welfare, biosecurity and livestock management. These standards are gradually being deployed in all livestock units that lie within the scope of our responsibility. The standards comprise 25 control points grouped in themes that concern the maintenance of outdoor areas and buildings, living conditions for animals, and the management of sick animals, inputs, carcasses and pests.

In 2022, the monitoring and auditing process of the farms was improved on three points:

- **In terms of grading, only livestock operations having obtained A or B grades are accounted for in the 2022 indicator**, whereas in previous years the indicator counted all audits having taken place, regardless of the score they received. This reinforces Avril's ambition to demonstrate exemplary practices in animal welfare, biosecurity and the stability of livestock farming within its scope of responsibility.

- **A revision of the scope for the farming of laying hens** was carried out following the cessation of operations by the Matines company in 2022, with the revised scope maintaining only those farms who remained in a contractual relationship with Sanders or its Business Units throughout 2022.
- **In 2022, the methods for carrying out audits in rabbit farms were reviewed in order to adapt the EVA tool (already in use for poultry farming) to rabbit farming.** The deployment of EVALAP is now underway for this final sector. This operation saw the involvement of the ITAVI, the CLIPP¹⁵ (inter-professional association for rabbit farming) and also Sanders, with the ELVILAP grouping of partner livestock farmers. The EVALAP tool developed for the project enabled a 150-question audit to be carried out via smartphone, along with the generation of a progress plan. The 150 areas audited notably involved biosecurity and animal well-being, and integrated questions from the Sanders reference base. The application of EVALAP, starting in October 2022, enabled the teams to perform numerous livestock audits toward the end of the year.

Even during a year that saw outbreaks of avian flu, poultry audits (meat and laying hens) were maintained. Indeed, it remained essential to continue these audits despite the health context, in order to continue addressing the issues of biosecurity and animal welfare in the field.

Sanders has taken action for the development of new rabbit housing in collective enclosures, known as the



Cuniloft. This type of housing is designed to improve rabbits' well-being, taking into account their natural behaviors while also improving ergonomic conditions for farmers. Cuniloft was deployed in 2022, and its implementation was accompanied by communications campaigns, notably within agricultural schools. The goal was also to help "replenish" the new generation of rabbit farmers by highlighting the improvements that will facilitate their work and well-being.

CONVERSION OF LAYING HEN UNITS

Avril is committed to adapting its egg branch in order to respond to demands from consumers and guarantee a long-term future for breeders. The target is that 100% of the eggs sold or used by Avril will come from alternative units (free-range, barn or organic rearing systems for laying hens) by 2025.

During 2022, certain Group entities producing code 3 (caged) eggs were sold off or ceased operations. As such, these businesses are no longer included in the scope of assessment for this indicator.

¹⁵ Comité Lapin Interprofessionnel pour la Promotion des Produits

INDICATORS

KPI SPRING n°10	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Share of livestock units audited according to internal livestock management standards	76.84%	75.79%	- 1.05 pt	100% Audited and noted A or B	100% Audited and noted A or B
SPRING 2022 target achieved?		✘			

Comments: Audits of broiler and layer poultry farms were maintained despite the complex health context

Details: 820 different livestock units have been audited during the past three years using the standards for their species, out of a total of 1,082 units requiring audit

Scope: 1,082 units with business relationships with the Group that go beyond customer-supplier relations. This scope thus includes units under contract or involved in a sector with Avril, as well as those in which the Group holds a capital stake

KPI SPRING n°9	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Percentage of eggs from alternative systems produced by farms under contract or integrated with the Group	53.22%	66.55%	+ 13.33 pts	65%	≥ 70%
SPRING 2022 target achieved?		✔			

Comments: The market situation represents a challenge to achieving the objectives of this indicator in the coming years. Starting from late 2022, the sale of Code 3 eggs (cage) became more economically favorable for farmers compared to eggs from alternative farming systems, and this trend has continued into early 2023

Formula: Number of “alternative” eggs (Codes 0,1,2) / Number of eggs (all codes taken together)

Scope: Eggs produced by farms under contract or integration with the Group (change in scope compared to 2021)





COMMITMENT **2**

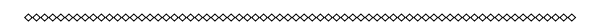
NATURAL RESOURCES AND BIODIVERSITY

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

In early 2022 this commitment was more precisely codified, comprising two operational objectives:

- **Medium-term objective for 2025:** 100% traceability for our supply of palm and soya products, and 100% of those which carry the risk of deforestation will be covered by sustainability measures, notably certifications;
- **Long-term objective for 2030:** 100% of our physical supply of palm and soya products will be exempt from any deforestation and/or ecosystem destruction risk.

Business Units using palm and soya are expected to implement action plans to achieve the 2025 and 2030 objectives.



Implement sustainable sourcing

Policy

ACTIONS BY THE GROUP PROCUREMENT DEPARTMENT

Avril's Responsible Purchasing policy has three main components:

- **Suppliers' Code of Conduct**

The Suppliers' Code of Conduct¹⁶ formalizes the Group's desire to work with suppliers who comply with international or national regulations covering their activities and with the principles of international standards such as the Universal Declaration of Human Rights or the Conventions of the International Labor Organization (ILO). This Code forms an integral part of the mandatory documentation issued by Avril's Procurement Department in the context of its customer consultations. The Code also includes the contractual arrangements agreed between the Group and its suppliers.

The Suppliers' Code of Conduct explains the Group's requirements with respect to protection of the environment and respect for social practices, working conditions, health and safety. This starts with strict compliance with current regulations in the 19 countries where Avril is present. These rules are now integrated in all the Group's purchasing procedures (excluding raw materials). In the event of non-compliance with the Code and the absence of any corrective actions being implemented by the supplier, Avril may terminate any agreement made with that supplier.

- **Deployment of a supplier evaluation system based on CSR criteria**

In 2022, in preparation for Purpose activation phase in the purchasing departments, Avril launched a campaign to gather CSR commitments from its main suppliers. Interviews are being conducted with the CSR managers of these key suppliers, in order to identify actions that are consistent with our own commitments. This work is being carried out with the aim of developing a supplier evaluation and selection system based on CSR criteria during 2022.

To complement this, in 2022 Oleon continued its pilot supplier evaluation process (see paragraph on action plan).

- **Integrating CSR criteria into the purchasing process**

To identify its partners and manage supplier relations, the Purchasing Department is continuously working on integrating CSR criteria into its processes, particularly in the area of "non-raw material" purchases. The Five Steps methodology applied to managing calls for tender thus enables integrating environmental and societal criteria during the selection and contracting phases with suppliers.

Avril selects its service providers by favoring those facilitating the integration of workers with disabilities. Avril is committed to improving the safety of its suppliers by organizing an annual safety day.



RAW MATERIALS PROCUREMENT

- **A dedicated steering committee for sustainable sourcing**

Through its purpose, Avril is committed to protecting natural resources and biodiversity. The goal is to ensure that 100% of our palm and soy supplies come from sustainable agriculture by 2030, with the primary focus on sustainability being the absence of deforestation or ecosystem conversion. In a secondary phase, efforts will be made to align with commitment #1, specifically optimizing input usage. As an intermediate milestone, by 2025, "100% of our palm and soy supplies will be traced, and 100% of those at risk of deforestation will be covered by sustainability schemes, including certifications."

To ensure the success of this commitment, a steering committee has been established. Under the guidance of two members of the executive committee, it convenes quarterly with representatives from each subsidiary that uses palm or soy. This committee facilitates the sharing of best practices among subsidiaries and monitors their action plans to secure the achievement of the 2025 and 2030 objectives.

- **Palm oil: a dedicated policy**

Avril uses palm oil in some of its industrial activities so the Group has equipped itself with a specific policy¹⁷ by which it aims to buy in only zero deforestation palm oil. To deploy the actions associated with this policy with its suppliers (traceability back to the mill, alignment between Avril's policy and supplier approaches), Avril has been receiving support from the NGO Earthworm Foundation since 2016.

- **Soybean: a "zero deforestation" commitment via the Duralim initiative**

Avril originated from the desire of French farmers to reduce their dependence on imported soybean. Since the Group was formed, the construction and consolidation of a sustainable and efficient industrial oilseed and protein sector in France has enabled the increased production of oilseed meals (particularly rapeseed) for animal feeds and thus a significant reduction in soybean imports. According to Terres Univia, France's dependence on imported Protein-rich Matter (>15%) rose from 71% in 1980/81 to 46% in 2018/19¹⁸.

Avril and its animal nutrition companies Sanders, MiX-science and Dielna are involved in Duralim, a collective approach to improving the sustainability of animal feed which in 2018 made a public commitment to "zero deforestation"¹⁹.

Because of its characteristics, soybean nevertheless remains an essential raw material in animal feeds. For this reason, we at Avril are convinced that as a French leader in animal nutrition through our Sanders brand, we must act to ensure the sustainability of this crop. For many years, therefore, Avril and its subsidiaries²⁰ have been committed to sustainable soybean production. Our actions in this respect are focused on two particular areas: imported soybean and French soybean.

¹⁶ Code available here: <https://presse.groupeavril.com/wp-content/uploads/2021/10/supplier-code-of-conduct.pdf>

¹⁷ Available here: <https://presse.groupeavril.com/wp-content/uploads/2021/11/sustainable-palm-policy.pdf>

¹⁸ Terres Univia, Key figures 2021 - Oilseeds and protein-rich plants - Edition 2022

¹⁹ cf. DURALIM Annual Report 2019: <http://ra.duralim.org/>

²⁰ Via Feed Alliance. Feed Alliance is the exclusive purchaser for the Avril Group of soybean for animal feeds

Action plan

SUPPLIERS' CODE OF CONDUCT AND CSR EVALUATIONS OF SUPPLIERS

The aim is that companies in the Group should pursue deployment of the Suppliers' Code of Conduct, based on the experience of our subsidiary Oleon, which is the pilot in this field.

Thus in 2022, Oleon pursued its program on the CSR evaluation of suppliers. Conducted in collaboration by Purchasing, Trading and CSR teams, this program targets two main types of supplier: "raw materials suppliers" and "non-raw materials suppliers". All raw materials suppliers have been included in the evaluation program. For non-raw material suppliers, Oleon targets companies with which an annual expenditure of 50 k€ is engaged. These companies account for 80% of non-raw material purchases by Oleon. Regardless of their expenditures, all Oleon's suppliers must sign the Suppliers' Code of Conduct, allowing them to work with Oleon.

PALM OIL

- **Traceability:** half-yearly collection of information from suppliers so as to map the supply chain back to the mills²¹ and thus maintain 100% traceability for the volumes purchased;
- **Suppliers covered by sustainability schemes: 100% of palm oil supplies each year are covered by:**
 - Either RSPO Mass Balance (MB) or RSPO Segregated (SG) certificates that comply with the requirements of the customers, or ISCC-EU certificates to comply with European Union regulations on biofuels;
 - Or field projects working with suppliers or local plantation operators, according to Avril's internal calculation: €1 spend in a project funding = 1 ton of palm oil covered²²;
 - In addition, RSPO credits can be purchased (via the Book & Claim system on the PalmTrace platform) to enable the coverage of all supplies.

With the EcoVadis program, the goal is to achieve 80% of the selected suppliers evaluated by 2026, and 75% of these evaluated suppliers should obtain a silver medal. The operational results for Oleon at the end of 2022 were as follows:

- **476 suppliers (82% of suppliers contacted) accepted the Suppliers' Code of Conduct;**
- **340 suppliers (86% of suppliers selected on a spend basis) were evaluated by EcoVadis;**
- **198 suppliers (77% of those assessed on the spend basis) were awarded a silver medal by EcoVadis.**

In 2023, the intent is to include other "non-raw material" suppliers, help low-scoring suppliers achieve the Silver Medal level, and encourage non-active suppliers to seek assessment.

- **Pursuit of the VTTV²³ approach recommended by Earthworm Foundation, through the financial support for two transformation projects regarding the palm oil sector in the field.** These two projects are located in Indonesia, one in Aceh Tamiang and the other one in Riau Landscape. They focus on helping local government with integrated land use, socializing and training small-holders on No Deforestation, no Peat, no Exploitation (NDPE) and supporting local communities in developing sustainable livelihoods.

In 2023, Oleon will be supporting a new project, Southern CFS in Malaysia, in place of the Riau project in Indonesia. One of the reasons for this choice was the desire to support a project located close to the Oleon factory in Port Klang. Finally, in 2023 Oleon will be equipped with a new satellite monitoring tool for its production zones.

IMPORTED SOYBEAN: AVRIL SUPPORTS THE DEVELOPMENT OF SUSTAINABLE SECTORS

• Participation in multi-enterprise initiatives

- RTRS: In 2014, Avril²⁴ was the first French actor in animal nutrition to join the RTRS. Avril²⁵ voluntarily undertakes to purchase RTRS credits each year in order to support the growth of responsible soybean. In 2022, 38,000 credits were purchased;

- FEFAC: Participation in the FEFAC²⁶ sustainability commission; In addition, Sanders is a signatory of the "declaration of responsible supply chains", which brings together several FEFAC member companies and aims to achieve 100% deforestation-free soya supply by 2025. The signatories are 12 major EU producers of animal feed²⁷.

- DURALIM: Avril²⁸ is also involved in Duralim, a collective approach to improving the sustainability of animal feeds which in 2018 made a public commitment to "zero deforestation²⁹".

- The Animal feed manufacturers' manifesto "for the mobilization of French stakeholders against imported deforestation linked to soya": by signing this manifesto in February 2022, Sanders and other signatories committed to supplying themselves with sustainable soya in accordance with FEFAC guidelines³⁰. Its ambition is to meet 50% of French livestock farming needs using sustainable soya (according to FEFAC guidelines) by 2023, 75% by 2024 and 100% by 2025. This commitment is monitored by the Duralim observatory of imported deforestation risk.

• Use of "guaranteed non-Amazonian biome" soybean by certain sectors

- Every year, about 40,000 tons of non-GM "guaranteed non-Amazonian biome" soybean meal are used by Sanders, notably in a specific table poultry sector that supplies McDonald's restaurants.

• Partnership with the Earthworm Foundation for the implementation of a ZDC (Zero Deforestation and Conversion) sector

- In 2021, a comprehensive traceability inspection was carried out on an initial cargo shipment of 50,000 metric tons, followed by a second shipment in 2022. Using satellite information and monitoring systems, these imported soya oilseed meal shipments were qualified as "ZDC".

²¹ Mills are the first processing units and offer a good indicator of production areas (plantations)

²² Avril's approach is inspired by RSPO credits

²³ Presentation of the VTTV approach: <https://www.earthworm.org/id/news-stories/what-is-vt-tv>

²⁴ Via Feed Alliance. Feed Alliance is the exclusive purchaser for the Avril Group of soybean for animal feeds.

²⁵ Via Sanders, leader of animal nutrition in France

²⁶ European Feed Manufacturers' Federation.

²⁷ https://sm.sustainable-trade.org/wp-content/uploads/2021/04/Update-10-February-2021_Resp-Soy-Declaration-signatories.pdf

²⁸ Avril and its subsidiaries Saipol, Sanders, MiXscience and Dielna. <http://www.duralim.org/>

²⁹ https://www.nutritionanimale.org/fichiers/20180322104641_CP_Duralim_Engagement_Alimentation_animale_durable_20_mars_2018.pdf

³⁰ <https://fefac.eu/wp-content/uploads/2021/02/FEFAC-Soy-Sourcing-Guidelines-2021-1.pdf>

FRENCH SOYBEAN: AVRIL SUPPORTS THE REVIVAL OF A NATIONAL, NON-GMO SOYBEAN SECTOR

Avril is engaged in structuring the soybean sector in France.

- **Sofiprotéol³¹ is federating and coordinating different actors in a national plan** to increase land areas sown to soybean and to set up a coherent industrial scheme that ranges from the valorization of existing production areas to contractual relations with downstream industrial partners;
- **This approach supports local production (186,000 ha cultivated in 2020, a 4-fold rise in 10 years), which has positive impacts on biodiversity and climate:** less pressure on ecosystems in South America, diversification of land use in France, introduction of a crop that is environmentally beneficial (improvements in soil structure, fewer inputs) and a reduction in transportation-related greenhouse gas emissions;
- **Through Sanders and Sofiprotéol, Avril is a shareholder in Extrusel, the leading processor of local soybean in France and based in Chalon-sur-Saône (71).** Another soybean crushing unit (Sojalim) has been operating since 2017 in Vic-en-Bigorre (65). The aim is to ensure the sustainable valorization of non-GMO soybean grain produced in south-western France to feed livestock in high-quality sectors.

In 2020, Avril and its partner Terrena opened Oleosyn Bio, a new crushing facility dedicated to the production of organic oilseed meal and based at Thouars in the Deux-Sèvres Department. The results of these investments are clear: between 2015 and 2020, the Group had already increased the share of French soybean and soybean meals five-fold.

INDICATORS

KPI SPRING n°4	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Share of Group palm oil supplies covered by sustainability schemes	100%	100%	Opt	≥ 90%	≥ 90%
SPRING 2022 target achieved?		✓			
Formula: Sum of all volumes “covered” (see details below) (tons) /Total volume (tons) of palm oil purchased and delivered during the year concerned					
Details: “Palm oil” includes all volumes of palm or palm kernel oil, their fractions (including olein and stearin) and their derivatives (alcohols, fatty acids, glycerin, esters (PME), etc.). “Supplies covered by sustainability schemes”: compared to the total quantity of palm oil purchased, these are volumes: • With RSPO Mass Balance (MB) or RSPO Segregated (DG) or organic (BIO) certification; • With sustainability certification according to the European regulations on biofuels (e.g. ISCC or zBSvs sustainability schemes); • Covered by sustainability actions, particularly field projects working with local suppliers or plantation operators (according to Avril's internal calculation: €1 spend in a project funding = 1 ton of palm oil covered) • Covered by RSPO credits (alongside the other actions listed above). For Sanders and MiXscience: we counted the palm oil consumption instead of the palm oil procurement					
Scope: 100% of Group supplies (Saipol, Expur, Kerfoot, Oleon, Lesieur Cristal, Indusalim, Sanders, MiXscience)					

KPI SPRING n°5	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Share of soybean used for animal feed coming from non-GMO supply chains or covered by RTRS credits	36.1%	39.3%	+ 3.2 pts		
Indicator with “double counting” bonus for French soybean	42.0%	45.0%	+ 3.1 pts	≥ 45%	≥ 50%
SPRING 2022 target achieved?		✓			
Formula: Soybean (in the form of oilseed meal/grain/oil) used by animal nutrition facilities in France and meeting one of the following criteria: non-GMO soybean, non-GMO soybean traced as not being grown in the Amazonian biome, RTRS credits					
Details: For the calculation, the quantities of soybean in its different forms are expressed in grain equivalents. For the SPRING calculation, the double counting of French soybean applies to both the numerator and denominator					
Scope: 100% of supplies for animal nutrition activities in France (Sanders, MiXscience)					

³¹ Finance and development company and subsidiary of the Avril Group

Develop the circular economy

Action plan

CIRCULAR BIOECONOMY

In the context of its activities, Avril always aims to ensure the optimum valorization of agricultural and agrifood waste as resources.

In this field, the Group is backed by a specialized business unit, Terrial. Terrial recycles livestock waste and organic residues resulting from the Group's industrial activities, transforming them into fertilizers and biogas. The crucial feature of this virtuous circle is that farmers do not need to use as many chemical fertilizers. Thus, by providing access to high-quality organic fertilizers that can be used by organic farmers, Terrial offers essential technical solutions that will enable the growth of this type of agriculture.

The biomass boilers at our industrial sites also valorize materials generated on site, such as sunflower or olive husks. Some of the ash produced is also valorized by Terrial in its fertilizers.

The Saipol and Lesieur sites are committed to valorizing a large share of their industrial waste to produce energy, to be used for agriculture or recycled to produce materials, products or other substances. For instance, in 2022, our site in Bassens (France, Bordeaux area) valorized over 1,000 tons of oily waste and flotation greases through a biomethanization process, representing 10% of its total waste.

MANAGEMENT OF PACKAGING

Lesieur is the Group company that is most advanced in the use of recycled PET (rPET):

- In 2020, rPET was included in the production of all 1L bottles (firstly the Lesieur range, then ISIO 4) and in non-drip bottles;
- In accordance with our action plan, work to include rPET in Lesieur packaging continued, with the 2L and 3L formats switching to 100% rPET in the first semester, followed by condiments (notably mayonnaise squeeze bottles);
- The inclusion of 30% rPET in the packaging for distributor brands will be implemented in 2022;
- Finally, the switch to dosing valves compatible with sorting and recycling was achieved in 2020, and work on recyclable mayonnaise tubes is currently being finalized and will be launched in 2022.

Furthermore, initiatives have been undertaken regarding other components of packaging. The transition to non-disruptive sorting and recycling valves began in 2020. Additionally, work on recyclable mayonnaise tubes under the Lesieur brand is currently being finalized, with a scheduled launch in early 2023. This initiative is expected to achieve an almost 100% utilization rate of recyclable primary packaging. In 2023, efforts will continue with other types of packaging and the reduction of plastic quantities used.

Moreover, in 2022, the Group implemented the "recyclability" and "incorporation of recycled material" indicators in its other consumer goods companies, namely Lesieur Cristal, Expur, Costa d'Oro, La Compagnie des Saveurs, and Générale Condimentaire Algeria.



REDUCTION OF FOOD WASTE

Lesieur Initiatives

Through Lesieur, Avril is actively engaged in supporting food charities. Every year, the equivalent of at least €170k is donated, the vast majority to national associations in France such as the Banque Alimentaire, Revivre or Restaurants du Cœur. Donations are also made to more local associations, where staff members may be involved on a personal basis. The products donated notably include those which are perfectly fit for consumption, but which are not accepted by the retail sector for various reasons (short use-by dates, improperly attached labels, slightly damaged packaging, etc.).

Elsewhere, as part of Lesieur's "Citizen Commitment" project, during the national donations collection day organized by the French Banques Alimentaires (food banks), staff were allowed to go and collect food donations from grocery stores during their working day. This year, 750kg worth of products were collected during the operation, representing around 1,500 meals.

Finally, Lesieur also mobilized in support of Ukraine, with a donation worth €14k made via the Chamber of Commerce and Industry of Hauts de France.

Avril's membership of SOLAAL

SOLAAL is a charitable association which facilitates relations between donors from the agricultural and food sectors and food assistance organizations. Avril is a founder member of this association³².

³² <https://www.solaal.org/decouvrez-lassociation/membres-de-solaal/>

INDICATORS

KPI SPRING n°14	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Recovery rate of industrial waste	95.5%	94.3%	-1.2pt	95.5%	≥ 2020
SPRING 2022 target achieved?		✘			
Comments: The sites are continuing their approach towards waste recovery by seeking optimal local solutions. The reporting scope was further extended in 2021 to another BU (Oleon)					
Formula: For each site, % waste valorized = Tonnage of waste valorized / Total tonnage of waste					
Scope: Saipol / Lesieur / Oleon (excluding Port Klang) sites					

KPI SPRING n°15	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Total tonnage of products sold from the circular economy	675 kt	691 kt	+16 kt	> 2021	> 2022
SPRING 2022 target achieved?			✔		
Formula: Tonnes of products from Terrial (tonnages sold and “delivered” to farmers)					
Scope: Terrial					

KPI SPRING n°16	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Share of recyclable packaging in total packaging (% by weight)	Lesieur 99.20%	Lesieur 99.19% Avril 99.55%	Lesieur -0.01pt	Measurement for Lesieur 2022 vs 2021 + extension to other Business Units	> 2022
SPRING 2022 target achieved?		✘			
Comments: The new calculation methodology introduced and deployed in 2021 at Lesieur has been extended to five other entities in 2022 five other BUs in 2022 (see "Scope"), whereas only three were initially planned for 2022, namely Lesieur Cristal, Compagnie des Saveurs and Expur					
Formula: (Sum for each CSU with recyclable packaging of: mass of recyclable packaging X number of CSU / (Sum for each CUS of all types of: mass of packaging X number of CSU)					
Scope: Primary packaging from six Consumer goods entities: Lesieur, Lesieur Cristal, Expur, Costa d'Oro, Compagnie Des Saveurs, Générale Condimentaire Algérie					
Coverage rate: 100% of the primary packaging of six Consumer goods entities					

KPI SPRING n°17	Value 2021 ³³	Value 2022	Year/year diff.	Target 2022	Target 2023
Share of recycled raw material in packaging (% by weight)	Lesieur 37.09%	Lesieur 45.60% Avril 28.93%	Lesieur +8.5pts	Measure Lesieur variation 2022 vs 2021 and improvement + Measure 2022 on extended perimeter	> 2022
SPRING 2022 target achieved?		✔			
Comments: The new calculation methodology introduced and deployed in 2021 at Lesieur has been extended to five other entities in 2022 (see "Scope"), whereas only three were initially planned for 2022, namely Lesieur Cristal, Compagnie des Saveurs and Expur					
Formula: Sum of each CSU reference with PET packaging of: (% rPET included in packaging X mass of packaging X number of packaging items) / (mass of packaging X number of packaging items)					
Scope: Primary packaging from six Consumer goods entities: Lesieur, Lesieur Cristal, Expur, Costa d'Oro, Compagnie Des Saveurs, Générale Condimentaire Algérie					
Coverage rate: 100% of rPET primary packaging used by six Consumer goods entities					

	Value 2021	Value 2022	Year/year diff.
Quantity of food donations	151 tons	117 tons	-34 tons
Comments: Due to the shortage of oil in France in 2022 and the rise in the cost of raw materials, the quantity of donations made by Lesieur decreased in tonnage but not in value (total donations of €188k in 2022, similar to total donation in 2021). Note that 7.5% of our donations were made via a container bound for Ukraine in April 2022			
Formula: Total tonnage of food donations			
Scope: Lesieur			

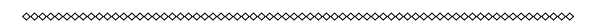
33 The 2021 value of KPI SPRING n°17 has been recalculated due to the identification of an error



COMMITMENT **3**

**LOCAL
SECTORS**

Because we care about keeping our regions dynamic, we are committed to speeding up the development of the local supply chains in all our fields of activity, from 2025 for 100% of our edible oils when the raw materials exist locally.



Process national raw material

Policy and action plan

Avril was born out of the desire to develop industrial tools to sustainably transform domestic raw material, whether it be, for example, oilseed crushing tools capable of transforming rapeseed and sunflower into oils and proteins or animal nutrition tools capable of transforming cereal, oilseeds, and other raw material into feed for French livestock.

As such, it is part of Avril's vocation to transform these national materials in such a way as to guarantee an outlet for producers but also a local supply for users of these materials. Nevertheless, raw material sourcing cannot be exclusively national, in the context of a global marketplace. The need to rely on imports, for availability reasons, or for protection

against climatic variations or other risks remains a necessity. In this way, the Group tends to increase its share of national inputs, and therefore supports local sectors, while at the same time ensuring that it maintains a balanced position.

This same desire to transform national materials is also applied to the Group's activities located beyond the French territory. Thus, Expur with Romanian oilseeds or Costa d'Oro with Italian olives are moving to increase their share of domestic raw material in their supply.



INDICATOR

KPI SPRING n°1	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Share of domestic raw material processed by Avril	68.88%	73.46%	+4.58pts	≥ 2021	≥ 2022
Of which:					
Saipol (France)	56.9%	67.7%	+10.8pts		
Expur (Romania)	87.7%	83.9%	-3.8pts		
Costa d'Oro (Italy)	17.9%	24.0%	+6.1pts		
Nutrition animale (France)	79.8%	79.6%	-0.2pt		
SPRING 2022 target achieved?		✔			

Formula: Total national tonnage / Sum of total tonnages

Details:

- % French grain crushed in Saipol's industrial facilities
- % Romanian grain crushed in Expur's industrial facilities
- % Italian olive oil used by the Costa d'Oro production facility
- % French raw materials processed by animal nutrition industrial facilities

Scope: Saipol (France), Expur (Romania), Nutrition animale (France), Costa d'Oro (Italy)

Saipol supported the growing French sunflower harvest during the last campaign by crushing more domestic sunflower seeds in its tools. Dynamics of French rapeseed and sunflower production have a great impact on this KPI evolution. Expur for its part again significantly increased its share of Romanian seeds. It is thus approaching 90%; one should notice also that the low proportion of imports at Expur is from border countries. The distance of transport of the seeds coming from these countries is very limited, mainly Moldavia, a distance similar to the different Romanian regions. Costa d'Oro is constantly expanding its share of Italian olive oils. Finally, the share of French raw material in animal nutrition remains stable at roughly 80%.



Declaration of
**EXTRA-FINANCIAL
PERFORMANCE**



COMMITMENT **4** **INVESTMENTS**

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



Invest sustainably in our sectors

Current situation - Climate change

Avril must prepare itself to face the consequences of climate change. The creation of an innovation platform focusing on adapting to climate change has enabled us to structure our approach.

2022 was a year for the exploration of innovation trajectories capable of helping the oilseed sector to rapidly adapt to the consequences of climate change. A roadmap was drawn up based on four key approaches³⁴:

- **The selection of suitable plants and varieties:** Avril, via the commitments of its Sofiprotél business unit, is investing in seed companies whose work involves selecting varieties that will enable the production of seeds which are adapted to these new constraints.
- **New crops**, with due consideration of the opportunities created by climate change for the potential development of new crops in zones which would previously have been unable to sustain them (growing sorghum in France, for example).
- **New crop-growing practices** and the opportunities they offer in terms of carbon storage, protection of biodiversity, and the reduction of greenhouse gas emissions.
- **Risk management for farmers**, who are subject to unforeseen climate events which can threaten their livelihoods, notably including recurrent droughts.

³⁴ See Integrated Annual Report 2022, section "Truly Innovative"



Current situation - Circular economy

Sofiprotéol pursued its investment in the Agri Impact fund launched by the Fondation Avril and dedicated to short food circuits and renewable energies on farms. This approach has supported the pursuit of actions in favor of developing biogas as both a source of additional income for farmers and an innovative resource management tool at the farm scale. The installation of biogas units in different regions contributes to improving the environmental footprint of production by recycling agrifood or agricultural waste into green energy and fertilizers.

Current situation - Food transition

Under the effects of demographic growth, global demand for proteins (both vegetable and animal) is expected to grow by 40% between now and 2030. This is the result of a dual food transition: developed countries are displaying greater enthusiasm vegetable proteins as an alternative to meat while there has been a marked rise in meat consumption in emerging economies.

To respond to this dual challenge, Avril's policy aims firstly to diversify the markets for oilseed meals by increasing the production of protein-rich meals for livestock feeds, and secondly to develop new processes and ingredients for use in human foods that are rich in vegetable proteins.

Since 2014, Avril has also been carrying out considerable research to address the two major challenges of valorizing vegetable proteins: the development of alternatives to animal proteins for human consumption and the production of more sophisticated and high-yield proteins for animal nutrition.

Develop vegetable proteins for animal and humans

Current situation

In addition to Sofiprotéol's investments in companies aligned with the development of plant protein-based products, Avril has undertaken R&D work in order to offer new plant protein ranges for both human and animal consumption.

VEGETABLE PROTEINS FOR ANIMALS

- A study of the nutritional characterization of oilseed meals and improved understanding of the expectations of various animal nutrition markets.
- Research and development in the field of varietal selection of rapeseed aiming to guarantee protein concentration levels.
- Development of oilseed crushing procedures (rapeseed and sunflower) and protein concentration for the production of ingredients destined for use in animal nutrition.

VEGETABLE PROTEINS FOR HUMAN CONSUMPTION

- Development of original new procedures for the pre-processing and crushing of seeds in order to ensure preservation of protein quality and their use in various food production markets.
- Development of processes for the concentration/extraction of proteins and ingredients rich in vegetable proteins (organic soybean isolates, sunflower concentrates) for valorization in food formulations.
- Deployment of the strategic partnership between Avril and DSM on the joint industrial production of a non-GMO rapeseed isolate that offers excellent functional properties, high nutritional value and a balanced taste profile. The preferred markets for its application are alternatives to meat and dairy products.
- Acquisition of Vivien Paille, an industrial operator in the processing and packaging of rices, legumes, and mixed grains heat-treated in pouches, and a French specialist producer of functional flours made from rice and legumes.
- Takeover of Vegini, an Austrian company that develops, produces and commercializes a range of meat substitutes made from pea proteins.
- In 2022, Sofiprotéol invested in two players involved in primary processing and vegetable protein-based ingredients:
 - During the fiscal year, Sofiprotéol thus renewed its commitment to Solina, a major pan-European player in the ingredients sector;
 - Sofiprotéol has continued to invest in Atelier Innové, a BU of industrialist LSDH, in order to launch the construction of a soya-based vegetable juice extraction unit. The purpose of this unit is to develop and rely on French supply chains, by setting up upstream partnerships with French producers.

INDICATORS

KPI SPRING n°2	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Cumulative annual amounts invested in our sectors since 2019	€684.9M	€989.0M	+€304.1M	> €845.2M	To invest €1,035 M over the period 2019-2023 (total)
SPRING 2022 target achieved?		✓			
Formula: Total of: Group Capex + Sofiprotéol investments, as an annual total as from 2019					
Scope: Group					

	Value 2021	Value 2022	Year/year diff.
Investments (Sofiprotéol commitments) in seed companies working on varieties adapted to climate change	€50.1M	€50.1M	€0M
Formula: Sums committed (at 31/12 of the reporting year) by Sofiprotéol to the funding of seed companies			
Details: This represents 11% of all Sofiprotéol's commitments			
Scope: Sofiprotéol			

	Value 2021	Value 2022	Year/year diff.
Investments (Sofiprotéol commitments) related to the development of vegetable proteins	€183M	€183M	€0M
Formula: Sums committed (at 31/12 of the reporting year) by Sofiprotéol to funding companies involved in the development of vegetable proteins			
Details: This represents 40% of all Sofiprotéol's commitments. It should be noted that all the investments accounted for here do not directly contribute for the development of plant proteins, but do benefit companies with at least part of their business in this sector			
Scope: Sofiprotéol			

	Value 2021	Value 2022	Year/year diff.
Investments (Sofiprotéol commitments) in developing the circular economy	€1.1M	€1.4M	+€0.3M
Formula: Sums committed (at 31/12 of the reporting year) by Sofiprotéol to the funding of seed companies			
Details: This represents 12% of all Sofiprotéol's commitments			
Scope: Sofiprotéol			



Declaration of
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COMMITMENT **5** **CLIMATE**

Because we support the United Nations' Goal 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 30% by 2030 (vs. reference year 2019).



Reduce the footprint of our industrial activities

Policy

HEALTH, SAFETY & ENVIRONMENT

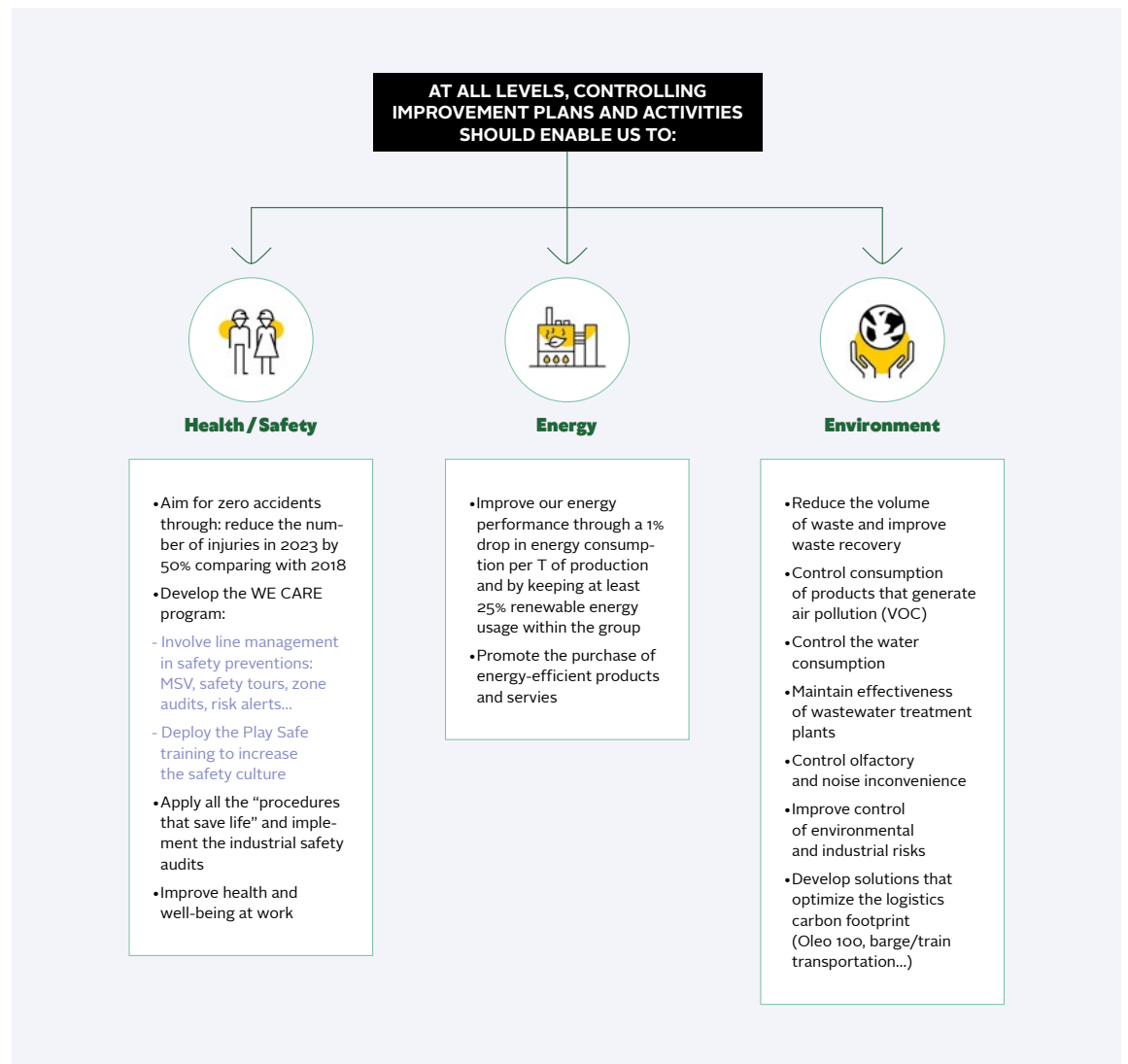
Avril's Health, Safety and Environment (HSE) policy focuses on four main priorities:

- Guarantee the health and safety of all individuals: Avril employees, temporary staff or subcontractors;
- Operate its industrial facilities efficiently and reinforce operational excellence;
- Respond to demands from customer and other relevant interested parties.

In terms of the environment, and as well as compliance with regulatory requirements, each entity is committed to preventing operational risks and to continually improving its performance: reducing energy consumption and using renewable energies, reducing and recycling waste, controlling the consumption of products that generate air pollutants, controlling water consumption and ensuring the efficiency of purification plants, controlling odor and sound nuisances, improving the control of emergency environmental events and developing solutions that optimize the carbon footprint of transport (Oleo100, river transport, etc.). Management reviews at all levels (Group, subsidiaries, sites) are able to ensure these continuing improvements.

Each industrial site implements policies to improve its environmental performance, supported by international standards (e.g. ISO14001 or 50001) or internal environmental management programs. Within this framework, sites also test emergency environmental situations in order to prepare for and control any incidents.

Industrial incidents are reported to the Group Operations Division for analysis, and feedback is ensured. A major program to improve the management of process safety ("We Care Assets") was launched at the beginning of 2021, with a dedicated team over 3 years. This aims to make Avril a reference in this respect, and to drive the associated KPI (frequency of industrial incidents) towards zero.



ENERGY EFFICIENCY AND TRANSITION

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

Energy diversification within the Group aims to drastically reduce the use of fossil fuels, through the implementation of new biomass boiler projects. In 2022, 26.7% of Avril's energy came from renewable sources, including six biomass boilers, two steam turbines and several active solar installations.

The Group's energy sobriety efforts are reflected in the implementation of transitional solutions to reduce consumption of gas and electricity, for example by adapting our most energy-hungry gas boilers so that they can function using a percentage of the esters issuing from our production processes.

In response to the energy crisis, Avril set itself a target of reducing consumption by 10% by the end of the winter. To achieve this, in the summer of 2022 we set up a steering committee consisting of the managers of the business units and sites that consume the most energy, since in France 13 of the 55 sites account for 93% of our total energy consumption. This method is bearing fruit, and will remain active in 2023 at the instigation of the Energy Department.

Against the backdrop of the energy crisis, which intensified in 2022, this collective work of anticipation and day-to-day management enables the Group to improve its resilience.



Avril is drawing up a decarbonization roadmap for each of its entities based on three key areas to meet the SPRING objectives.

- **Decarbonization of natural gas**

With its four biomass boilers in operation, SAIPOL prevents the emission of ~ 140 kt of CO₂e./year since 2013, compared to the gas boilers they replaced. The Group continued this strategy with the construction of a biomass boiler at EXPUR in Romania. The installation of other biomass boilers is currently being studied (the SAIPOL Le Mériot site was awarded a BCIAT in 2021 under the France Relance program).

- **Decarbonization of electricity**

In 2022, the Group began a strategic study on the decarbonization of its electricity supply, with concrete actions,

such as Power Purchase Agreements (PPA contracts), scheduled to be implemented by 2025 in France, Belgium, Germany, and Morocco.

- **Energy efficiency**

The Group continues to develop projects to improve the performance of its industrial processes and energy optimization. It is also studying innovative projects aimed at investing in new energy-saving processes.

The two performance indicators in this area are the consumption of energy per ton produced and the ratio between the consumption of energy from renewable sources and total energy consumption.

INDICATORS

	Value 2021	Value 2022	Year/year diff.
Frequency of industrial incidents (baseline of 100 = 2020 value)	50	102.2	+52.2
Comments: The key performance indicator on the industrial incident frequency rate was implemented for the first time in 2021. It was also calculated using the year 2020 as a base of 100. Its purpose is to monitor changes in the frequency rate of industrial incidents			
Formula: Frequency rate monitored on a baseline of 100 (2020 value): number of industrial incidents per million hours worked as of 12/31/2022			
Details: Definition of a serious or potentially serious industrial incident: an unwanted event at an industrial facility (processes, utilities, storage and laboratories) defined as: a leak of a product, or a fire, an explosion, a self-heating, or activation or malfunction of a barrier, etc. and whose actual severity is greater than or equal to 4 in the Group's acceptability matrix (serious industrial incident) or whose severity could, under other circumstances, have resulted in a severity greater than or equal to 4 (potentially serious industrial incident)			
Scope: 14 main industrial sites - Sites included in the We Care Assets program			

KPI SPRING n°11	Value 2021 ³⁶	Value 2022	Year/year diff.	Target 2022	Target 2023
Energy consumption per ton produced	284.6 kWh/ton	271.1 kWh/ton	-13.5 kWh/ton	-1% vs 2021	-1% vs 2022
SPRING 2022 target achieved?					
Formula: Sum of the quantities of electricity, natural gas, liquefied petroleum gas (LPG), domestic oil, heat (steam, hot water) and any other types of energy used by sites/sum of the principal goods produced by Avril					
Scope: France + International, the 68 industrial sites that have completed a full year of activity within the Group					
Coverage rate: 99% of the Group's consumption					

KPI SPRING n°12	Value 2021 ³⁷	Value 2022	Year/year diff.	Target 2022	Target 2023
Ratio between the consumption of energy from renewable sources and total energy consumption	28.44%	26.70%	-1.74pt	Maintenance ≥ 25%	Maintenance ≥ 25%
SPRING 2022 target achieved?					
Formula: Biomass energy + electricity from renewable sources (not taking account of renewable energy in network electricity)/total final energy consumption					
Scope: France + International, the 68 industrial sites that have completed a full year of activity within the Group					
Coverage rate: 99% of the Group's consumption					

KPI SPRING n°13	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Water consumption per ton produced	1.33 m³ / ton	1.25 m³ / ton	-0.08 m³ / ton	Mesure 2021 + Maintenance ≤ 2019	Mesure 2023 + Maintenance ≤ 2019
SPRING 2022 target achieved?					
Formula: Water input + output of used water/ton produced					
Scope: France + International, the 68 industrial sites that have completed a full year of activity within the Group					
Coverage rate: 99% of the Group's consumption					

³⁶ The 2021 value has been corrected to 284.6 kWh/ton, following the identification of a methodological deviation. It was previously 286.7 kWh/ton.

³⁷ The 2021 value has been corrected to 28.44%, following the identification of a methodological deviation. It was previously 28.24%.

Focus on greenhouse gas emissions: measuring and reducing our emissions

Policy

In 2022, Avril set up a new body, the Climate Steering Committee, to ensure the achievement of the objectives defined in the Group's climate strategy. Its missions are to:

- Consolidate Group data, notably via the GHG reports for scopes 1, 2 and 3;
- Ensure monitoring of the Group's objectives, in particular the objective to reduce emissions by 30% by 2030 (compared to 2019 levels);
- Ensure the uniform nature of methodologies applied, and provide guidelines;
- Publish best practices and provide support for the business units;
- Define key messages, communicate, and raise awareness.

The Climate Steering Committee is made up of eight permanent members, three of whom are members of the Executive Committee (the Directors of Innovation and Sustainable Development, Industry and Finance), and may call upon contributors from various key roles to ensure the successful implementation of the climate strategy. The Avril climate strategy hinges on two key components:

Action plan

GREENHOUSE GAS EMISSIONS, SCOPES 1 & 2

In 2022, Avril performed a refinancing operation with its banking partners. Avril chose to implement a Sustainability Linked Loan (SLL)³⁸, which means indexing this financing to the achievement of extra-financial objectives with the integration of three ESG criteria (Environmental, Social, Governance), including a drop in GHG emissions for Scopes 1&2. The scope of commitment covers the group's principal companies, not including Egg production.

The decarbonization of Avril's industrial activities is achieved first and foremost via the roadmap issued by the

mitigation and adaptation. For the mitigation component, the reduction of our emissions (Scopes 1, 2 and 3) was our priority in 2022, and will remain so in 2023. As regards the adaptation of the group's activities to climate change, a working group has been set up, and in 2023 will aim to pilot two studies in order to establish the basis of an adaptation plan: one study looking at our sites and industrial activities, and a second study focusing on agricultural raw materials in the upstream phase of our value chain.

As part of its climate commitment, Avril set itself the goal of reducing its GHG emissions from scopes 1 and 2 by 30% (in absolute value) between now and 2030, compared to the baseline year of 2019. In scope 3, our commitment is to reducing the intensity of emissions; i.e. scaled back by 30% per metric ton produced by 2030, compared to the baseline year. The entirety of the Group's entities have proposed ambitious actions to meet our decarbonization commitments as part of their Purpose roadmaps.

In 2022, Avril submitted its decarbonization trajectories for validation by the Science-Based Targets, one year after having committed to doing so. Avril and its business units Oleon and Lesieur have once again responded to the CDP's climate questionnaire and improved their score to a B rating (cf. section on External Evaluations).

Group's energy department (cf. previous section). This roadmap notably includes an "innovation for decarbonization" segment.

Avril's GHG footprint for 2022 is estimated at 268 ktCO₂e, using a location-based approach to calculate its scope 2 (274 ktCO₂e using a market-based approach). The scope applied covers 68 sites, i.e. all industrial sites having served a full year within the Group.

GREENHOUSE GAS EMISSIONS, SCOPE 3

The main emissions points for Avril's Scope 3 as defined in the GHG protocol are: the purchase of raw materials and services, upstream transport, downstream transport, and product use.

Agricultural raw materials represent around 80% of Avril's scope 3. The latest full update of the Scope 3 GHG report was carried out in 2021 based on 2020 data. Work is currently underway to update the Scope 3, with the new version to be made available in 2023.

In 2022, Avril worked on reducing its Scope 3 by consolidating, for four of its main business units, estimates of the impact of the various reduction levers identified.

In 2021, it was decided to establish an internal carbon pricing tool for all investment projects with a value of over three million euros. In 2022, 13 industrial projects amounting to €125 million were subjected to this carbon pricing tool, set at €50 per metric ton of CO₂e. This measure has proven its effectiveness and has now been fully integrated into our investment process. In 2023, we intend to pursue this initiative and increase the price per metric ton of CO₂ equivalent.

INDICATORS

Greenhouse Gas (GHG) emissions	Value 2021	Value 2022
Greenhouse gas (GHG) emissions associated with Avril's activities (Scopes 1 and 2)	274 ktCO ₂ e (location-based)	268 ktCO ₂ e (location-based)
	279 ktCO ₂ e (market-based)	274 ktCO ₂ e (market-based)
Scope: 68 Group industrial sites		
Coverage rate: 99% of the Group's emissions		

Greenhouse Gas (GHG) emissions depending on the scope defined to the SLL target	
The SLL scope does not include the industrial sites of the Eggs activity and a few other sites with low energy consumption. This scope covers 97% of the Group's emissions with 51 sites	
Greenhouse gas (GHG) emissions associated with Avril's activities (Scopes 1 and 2)	262 ktCO ₂ e (location-based)

³⁸ Avril raises €1.18 billion indexed to ESG* criteria to accelerate its development - Press - Avril (groupeavril.com)

Meet new client demands (low GHG products)

Policy on biofuels

Avril is the leading European producer of biodiesel, a renewable energy that contributes to reducing the greenhouse gas emissions of the fuels available on the market.

The consolidated EU Fuel Quality Directive (FQD) 2009/30/CE defines the goal for reducing the greenhouse gases emitted by the production and use of fuels consumed within the European Union, i.e. a 6% reduction in GHG emissions in 2020 compared to 2010³⁹. The same Directive also defines how this goal can be achieved, the principal lever being the incorporation of sustainable biofuels. The European Commission recently stated that the consolidated directive 2009/30/EC still applies after 2020. It also declared that fuel consumers must continue their decarbonization efforts and carry on purchasing biofuels with high greenhouse gas reduction.

Regarding the sustainability criteria for biofuels, it is the RED2 Directive 2018/2001/CE, which covers the period 2021-2030, that defines the measures and traceability requirements that qualify a biofuel as “sustainable”. The European Commission notably mandates voluntary schemes to precisely define the good practices to be implemented by industrial actors in close collaboration with audit organizations. Saipol, the Group subsidiary that is the European leader in biofuel production, is notably certified under the voluntary 2BSvs and ISCC-EU schemes by Bureau Veritas.

Mainly produced using rapeseed, Avril's biodiesel is distinctive for generating a by-product, oilseed meals (56% of grain weight) which offer a source of vegetable proteins that are widely used in feed for farmed livestock. Because

the European Union does not produce sufficient vegetable proteins, it had been necessary to import them, notably in the form of soy meal, although the development of rapeseed cultivation since the 1990s was able to compensate in part for the French deficit. Supported by its use as a biofuel as well as its valorization in animal nutrition, the cultivation of rapeseed has now partially replaced imported soybean, whose expanding cultivation is associated with deforestation on the South American continent.

In 2022, Saipol has listed the farmers who have implemented virtuous agricultural practices through OleoZE and the collecting organizations

Following a communication campaign, we estimate that between 7,000 and 10,000 oilseed producers have signed a declaration of commitment to good practice.

OLEO100

In 2018, Avril launched Oleo100, the first 100% renewable and traceable plant-based energy produced by French agriculture. Destined for use by transport operators (captive fleets operated by industry and local government bodies), it can completely replace fossil diesel. In 2022, 117,000 m3 of Oleo100 were consumed enabling a reducing in greenhouse gas emissions by around 220,000 tons of CO₂ equivalent compared with fossil diesel.



OLEOZE

At the end of 2019, Avril also launched OleoZE, a digital solution that enables storage agencies and farmers to sell grain batches directly to Saipol and valorize their different properties, the aim being to produce “zero emission” rapeseed and sunflower. OleoZE mainly targets the sourcing of oilseed grain “Made in France”; this is eligible for a bonus linked to sustainable cropping practices that enable substantial reductions in GHG emissions. In 2022, nearly 240,000 tons of grain were purchased, with 5% directly from farmers.

This innovation is a response to several challenges:

- Produce more “specialty” biodiesels that markedly reduce GHG emissions;
- Ensure a long-term future for oilseed cultivation in France;
- Valorize and develop good farming practices that reduce emissions and enhance soil carbon storage.

Supplementing the Feedmarket offer already in service since January 2018, which enables breeders, traders and feed manufacturers to purchase protein-rich oilseed meals, OleoZE forms part of Saipol's transformation strategy designed to integrate its activities from upstream to downstream and thus better serve its customers.

Both offers are therefore available at Oleomarket, Saipol's unique digital marketplace for oilseeds intended for actors in farming and accessible via the website at www.oleomarket.fr.

³⁹ Concerns greenhouse gas emissions that can be attributed to a fuel (including all its different components) throughout its life cycle. This notion covers all relevant stages, from extraction or cultivation, transport, distribution and processing to combustion.

Biofuels action plan

BIODIESEL

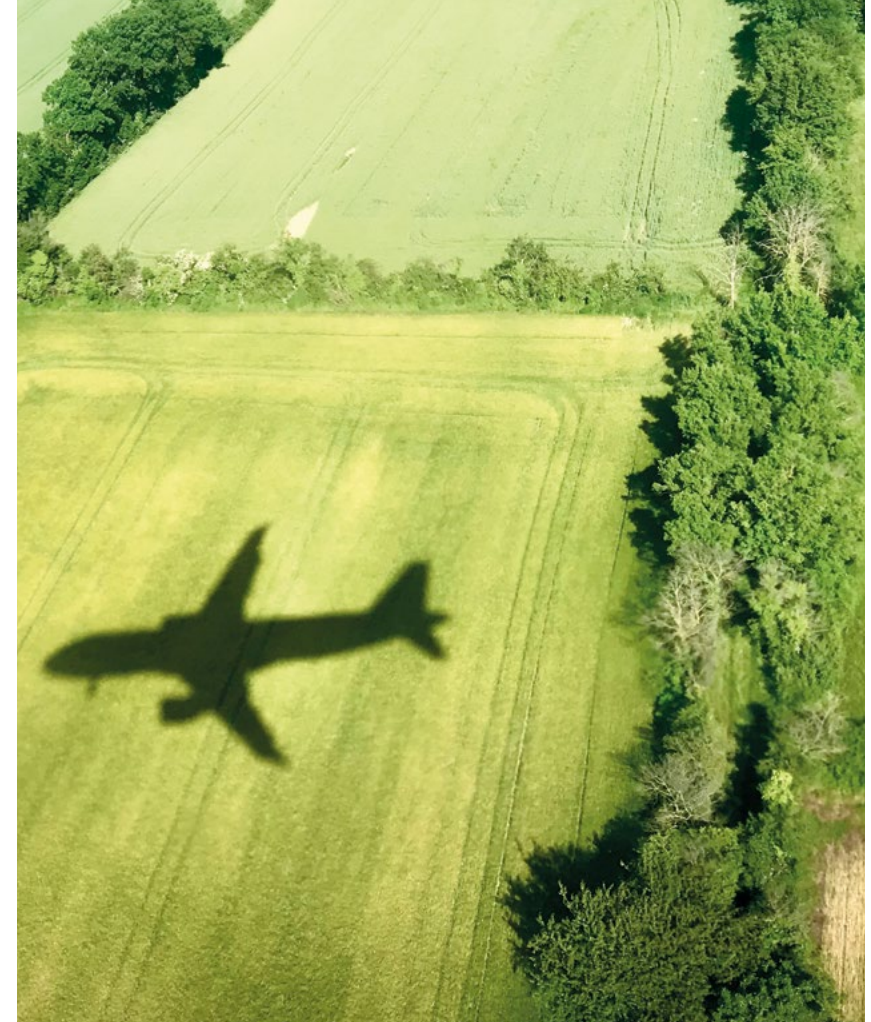
An action plan to reduce the GHG emissions of biofuels marketed by the Group is defined in 4 points:

- Identification of cropping practices that can produce very low GHG emission biofuels;
- Certification from the field of good farming practices;
- Support/advice from Saipol for farmers and storage agencies;
- Obligation of results: compensation offered as a function of the GHG reductions achieved.

A new energy, Oleo100: to diversify the Group's energy offer by directly proposing to haulage firms, local government bodies and other companies a 100% plant-based and 100% Made in France fuel that enables a 65% average reduction in GHG emissions (versus fossil fuel).

INDICATOR

KPI SPRING n°8	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Percentage of GHG reduction achieved by using Saipol biodiesel (vs reference fossil diesel)	67.76%	67.33%	-0.43pt		
Of which: Saipol (France)	67.67%	67.33%	-0.34pt	63.25%	≥ 65%
Expur (Romania)	68.70%	67.31%	-1.39pt		
SPRING 2022 target achieved?		✓			
Comments: Target is define only for Saipol					
Formula: Average GHG emissions of fatty acid methyl esters (FAME) marketed by Saipol and comparison of their reduction versus the reference fossil diesel according to the most recent version of the European Directive 2009/28/CE (consolidated)					
Scope: Saipol (including Oleon Biodiesel), Expur					
Coverage rate: 100% of volumes produced by the Group					



BIOTJET

Headed by Elyse Energy, the BioTJet project is designed to build and operate the largest French industrial facility for producing advanced biokerosene made from sustainable biomass. The BioTJet project relies upon the BioTfuel[®] technology Avril and its partners have spent over ten years developing. The project will enable the use of a wide range of lignocellulosic biomasses, made up of residues sourced mainly from local forestry and end-of-life wood waste.

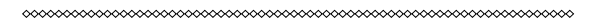


Declaration of
**EXTRA-FINANCIAL
PERFORMANCE**



COMMITMENT **6**
**A COLLECTIVE
AND INCLUSIVE
PROJECT**

Because we believe in the strength of a collective and inclusive project, we are committed to maintaining a constant and challenging dialogue with all our stakeholders.



Share common Group culture and values

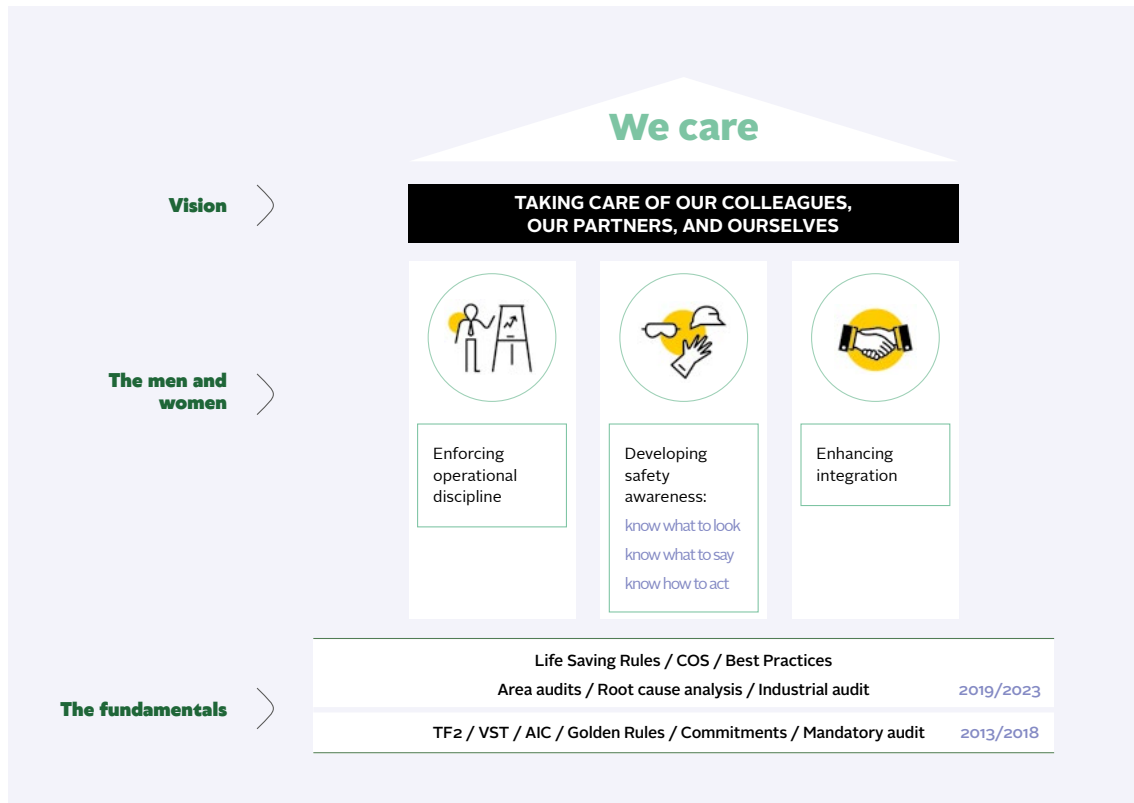
Policy - Safety

Avril implements a proactive Health and Safety policy based on the “We Care” program. The goal is to achieve zero injuries, the objective for 2023 being to halve the number of people injured each year by comparison with 2018.

The We Care program has been built around three pillars:

- Develop a safety culture (know what to look for, know what to say) with a training plan to support all Group managers;
- Apply operational discipline; i.e. ensure strict compliance with essential safety rules;
- Reinforce integration.

In parallel, we are continuing to apply and reinforce the tools developed since 2013; for example by developing Life Saving Rules (Procédures qui sauvent la vie; PQSLV), setting up Operational Safety Committees (COS) at all sites and disseminating good practices so that they spread throughout the Group.



Action plan - Safety

At the end of 2022, six “Life Saving Procedures” were compiled and circulated to all sites: Fire Permits, Consignation, Shunts, Confined Spaces, Work at height.

Nearly 1,500 managers were trained in safety awareness through the Playsafe program launched Group-wide. Training sessions will continue into 2022.

The events Avril Safety Break continued in 2022. This initiative is aimed at all the Group’s employees: every two months, managers share their best practices in order to inspire their colleagues. Webinars on the six “Life-saving Procedures” have been organized to improve knowledge among managers and technicians. As is the case every year, the Safety Day was held in June: an entire day dedicated to safety across all the Group’s facilities.

In 2022, Avril underwent a banking refinancing operation, indexed based on three extra-financial criteria (Sustainability-Linked Loan) including a reduction in the rate of accidents resulting or not resulting in sick leave (TF2, measured without including Egg activity).

INDICATORS

KPI SPRING n°19	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Frequency rate of accidents with and without time off work (FR2 ratio)	8.8	6.23	-2.57 pts	≤6.20	≤5,4
SPRING 2022 target achieved?		✘			
Comments: There were no fatal accidents in 2022 that affected Group employees. The value of TF2 2022 is lower than in previous years, corresponding to 21 fewer injured employees compared with 2021					
Formula: Number of accidents with and without absence from work per million hours worked at 31/12/2022					
Details: An occupational accident is an accident that affects an employee or temporary worker to whom care is given outside the company and which has been the subject of an official declaration					
Scope: Group					

TF2 based on the scope submitted for SLL targets	
The SLL scope corresponds to the SPRING scope mentioned above, not including industrial sites in Egg activity	
Frequency of accidents resulting or not resulting in sick leave (TF2) – excluding Egg activities "SLL scope" – 2022 Value	5.38

Current situation - Gender Equality

Avril has adopted a deliberate approach to achieving occupational gender equality, in terms of qualifications, training, remuneration, and career development. In the context of SPRING, its corporate social responsibility policy, Avril thus fixed itself the goal of increasing the proportion of women throughout its workforce in order to reach more than 33% of women in its teams as early as 2023.

INDICATOR

KPI SPRING n°18	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Percentage of women in the Group workforce at 31/12	30.0%	30.6%	+0.6 pt	≥32.45%	≥33.3%
SPRING 2022 target achieved?		✘			
Formula: Number of women in the Group's workforce at 31 December/Total Group workforce registered at 31 December x 100					
Details: “Workforce registered”: employees registered on the last day of December (CDI, CDD, alternating training and professionalization contracts). These include part-time employees and those whose employment contract is suspended (illness, parental leave, leave, etc.), but excludes managing agents, temporary staff and trainees					
Scope: Group (6,828 employees)					

Developp all talents

Policy - Career development

THE CAREER DEVELOPMENT CONVERSATION

Our aim is to develop and support the careers of all employees. To achieve this, the Group introduced the Career Development Conversation (CDC) in 2018; this offers all employees an opportunity for a personal discussion with their manager. This discussion:

- Helps employees to take charge of their career and development, as they are central to the interview and lead the discussion;
- Aims to arouse a desire to develop and look to their future in the organization;
- Enables the manager to provide feedback on professional plans and to place them in the context of the needs of the company and the Avril Group;
- Ends with the joint construction of a practical career development plan;
- Offers a start to ongoing dialog through the follow-up of actions taken to develop a career.

The purpose is to foster the growth of employees within the Group. To achieve this, the mission of our Human Resources teams is to support managers in identifying and developing the potential of their colleagues, thus ensuring the loyalty of talents and preparing the future.

Thanks to Career Development Conversations between employees and their managers, HR services are able to understand the individual aspirations of employees and facilitate their mobility and needs for development. The CDC forms part of the annual schedule for Talent Management, as it offers a key starting point for the development of training plans and the preparation of Talent Reviews. Management of its deployment is assured by the Talent Management team, which in each BU is based on the HR network responsible for ensuring compliance with the defined process and the feedback of information. A consolidated review of CDCs is presented each year to the Talent Committee so that lessons can be learned from the campaign, and future changes anticipated.

INTERNAL MOBILITY

Avril favors the internal mobility of its employees, both geographically and between different activities. The online availability of all job offers within the Group on a dedicated website, "Avril Carrières", enables everyone to be responsible for their own mobility and to seize opportunities for career development that will meet Avril's needs. It should be noted that all job offers are published in-house at least one week before they are published externally.

To encourage internal mobility, we have set up several types of careers committee: with ExCom, 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. We have a target of 200 for 2023.

AVRIL ACADEMY, TALENT DEVELOPER!

By serving the development of the talents of today and tomorrow and fostering a shared and common culture, our corporate university "Avril Academy" supports the implementation of Avril's strategy in order to meet its strategic business challenges.

Its missions

- Supporting the deployment of the Group's strategy and its transformation;
- Supporting the development of Talents;
- Analyzing and anticipating the training needs of employees and businesses;
- Developing, adapting, and deploying training programs for the Group;
- Advising and providing support to our internal clients.

Academy offers an efficient vector for the dissemination of culture and knowledge. Our training opportunities are built around managerial development and acquiring new skills:

- **Wedoo training courses for local managers were launched in 2016 and more than 500 managers have already been trained.** In 2023, we launched a new version of *Wedo*, as well as *Wedo2*, to continue training the managers who took part in this course in previous years.
- **To provide even more support for the development of our managers, a new program for managers of managers, *Wemanage*, will be launched soon, as well as *Welead*, a program for the leaders of Avril.** In 2022 we have 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 launched *Wesupply* training which targets employees in the Supply Chain.** This course is designed to build a common identity and language in order to facilitate synergies within the Group. Working with the Finance Division, we have also developed *Wefi*, a course on finance for non-financial experts. We also have *Welean* which contains all training available on operational excellence and Lean Management.

- **The *Westart* course, also launched in 2018, is a 100% digital integration course** so that all new employees can discover Avril, its values, its history, its strategy and its activities, and is thus designed to promote a common Group culture. In 2020, a Group integration kit supplemented this program for new members of staff.

In 2021, the acceleration of the digitalization of the offer will allow us to give access to training to as many people as possible via our LMS platform - My Career Learning.

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

ACCESS FOR WOMEN TO MANAGEMENT POSITIONS

During a review of the succession plan for critical jobs, the question “which women in the organization could take over this job?” is always asked. The equality rate is also scrutinized during the People Reviews conducted by different Executive Committees.

This year we added a Talent Review dedicated to women to our Talent Review cycle, to develop and enhance our female potential. In 2022, Avril conducted a bank refinancing operation indexed to three non-financial criteria (Sustainability-Linked Loan), including the proportion of women among the Group's top managers.

INDICATORS

KPI SPRING n°20	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Percentage of women among the Group's top managers	27.78%	26.85%	-0.93pt	≥ 23%	≥ 24%
SPRING 2022 target achieved?		✔			
Formula: Number of women among top managers/Total number of top managers at 31/12 x 100					
Details: “Top managers”: people occupying positions at grade 20 and above, according to the HAY method					
Scope: Group					
Coverage rate: The population of top managers accounts for 108 employees (including 29 women)					

Proportion of female managers according to the scope submitted for SLL targets	
The SLL scope corresponds to the SPRING scope mentioned above, not including Egg activity	
Percentage of women in top Group management roles - 2022 Value	26.85%



	Value 2021	Value 2022
Employee turnover	3.2% (France) 5.6% (international) 4.2% (France + international)	4.3% (France) 4.9% (international) 4.5% (France + international)
Comments: The employee turnover rate in France is up very slightly compared to 2020, by +0.2 percentage points. Avril's goal is to bring this rate below 3%. Since 2021, Avril has been including its international companies in the calculation of the turnover rate. Certain international companies experience a higher staff turnover rate than the French average. This can be attributed to the dynamic job market in some countries		
Formula: Number of resignations over year N/Mean workforce over year N		
Details: This indicator only takes account of resignations by employees under a permanent contract. “Mean workforce over year N”: mean workforce registered (CDI, CDD, alternating training and apprentices). This does not include managing agents, temporary staff and trainees		
Scope: Group		
Coverage rate: 100 % of Group employees		

Employment policy regarding people with disability and young people

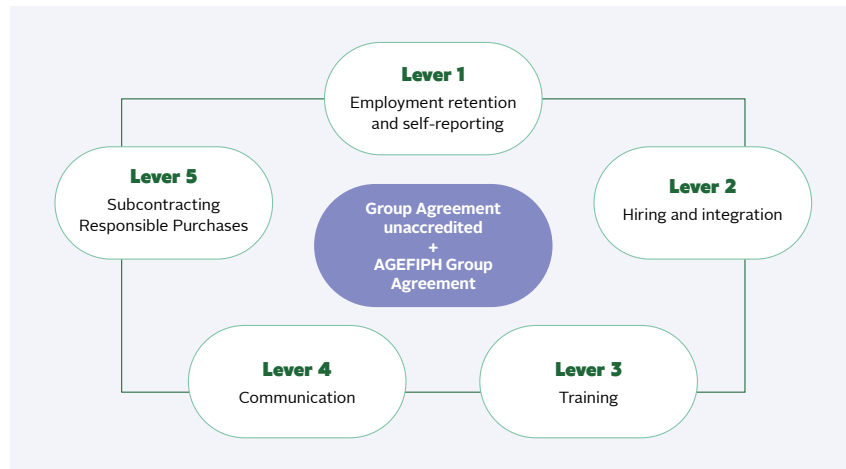
Avril is firmly committed to a policy of responsible and inclusive employment for all categories of people. The Group endeavors to respect each individual in their uniqueness, in the service of a committed and efficient collective organization.

DISABILITY

Avril has been committed to addressing the issue of disability since 2014. In 2021, the company accelerated its action in favor of a collective and inclusive project, by including its policy in favor of people with disabilities in a group agreement associated with an Agefiph⁴⁰ agreement (French association for the management of funds for the integration of people with disabilities).

Signed by Avril for its French entities with the representative trade unions, the Group's agreement establishes the framework and structure of a common approach, effective for a period of three years starting January 1, 2022, for all companies included within Avril's consolidation scope in France.

⁴⁰ Association de gestion du fonds pour l'insertion des personnes handicapées



- 

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

This illustrates Avril's desire to draw on the strength of the collective to transform its commitments into action:

- Providing the best possible daily support to the employees concerned;
- Improving the Group's public visibility among the target audience;
- Developing a genuine shared culture of inclusion.

It harmonizes business practices around a common base, bringing a new dynamic to the initiatives already in place.

At the same time as the group agreement is being deployed (French entities), consideration is being given to extending this approach towards disability in the workplace internationally, with programs that meet Avril's corporate social responsibility commitments and are adapted to local contexts. As part of this approach, in 2023 Avril deployed its International Disability Charter throughout all its areas of activity, in order to provide guidance for all group stakeholders on this topic and contribute to cultural change.

This agreement is accompanied by a partnership agreement with Agefiph providing for financial support, guidance, and expertise from this organization.

To help get employees behind the subject, Avril signed a sponsorship agreement with a parasports athlete to support their participation in the 2024 Paralympics. This link will help establish a connection with employees who are relatively unaffected by disability issues, leveraging the power of sport to bring people together.

Tangible recruitment initiatives have been deployed, including jobdating (with an emphasis on meetings and interviews rather than CVs).

YOUNG PEOPLE AND EQUAL OPPORTUNITIES

Avril deploys an active policy to facilitate the integration of young people in the workplace and to give priority to locally based employment. This commitment is reflected by the following actions:

- **Involvement of the Group in the "Our Quarters have Talents" (Nos Quartiers ont des Talents) operation** designed to foster integration in the workplace of young newly-qualified people from priority areas or disadvantaged social backgrounds; its participation in the Alliance for Youth program or its partnerships with different associations: *Sport dans la Ville/Job dans la Ville, Réseau Entreprendre 93*.
- **Avril is a partner in the GAN (Global Apprenticeship Network)** which aims to encourage initiatives by companies to break down barriers to the growth of alternating training and offer young people true career opportunities.
- **We set up an integration program at the Group level** to facilitate the integration of young people.
- **An ambassador program was launched in 2021 so that our employees could represent Avril in our target schools.** The Group also participated in several face to face and online job-dating events for work-study students, interns, and recent graduates.
- **We also host a student day each year to introduce, to the company, interns and work-study students recently hired within the Group.** In addition, we organize a student job-dating day to propose our graduate opportunities to our interns and work-study students, and to prepare them for their future careers outside Avril through CV and job interview workshops.
- **Specific actions target young people from rural areas,** modeled on the Sanders Sales School, which in 2010 was the first school-enterprise partnership to be opened in order to favor the access of young people to training as livestock consultants.
- **Actions that contribute to building bridges between the academic and industrial worlds through a partnership with the association CGénial:** site visits are arranged together with teachers, who will therefore be able to improve their support for secondary students thanks to a clearer understanding of scientific and technical professions.

INDICATORS

KPI SPRING n°21	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Percentage of disabled workers employed by the Group in France	4.4%	4.4%	+Opt	Annual action plan implemented	Annual action plan implemented
SPRING 2022 Target achieved?		✓			
Formula: Number of beneficiaries of the obligation to employ disabled people, employed by the Group in France during the year, compared to the mean annual registered workforce					
Scope: French companies					
Coverage rate: 54% of all Group employees					

KPI SPRING n°22	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Percentage of trainees and work-study students in the workforce in France	8.66%	9.34%	+0.68pt	≥ 7.9%	≥ 8.0%
SPRING 2022 Target achieved?		✓			
Formula: Total number of trainees and those in alternating training hosted over the year/ mean annual registered workforce x 100					
Details: This indicator takes account of trainees and those in alternating training who receive remuneration (apprenticeship contract or professionalization contract). The number of employees used in the denominator does not include trainees and work-study students					
Scope: French companies					
Coverage rate: 54% of all Group employees					

	Value 2021	Value 2022
Rate of young people aged 25 and under	6.2%	7.1%
Comments: Indicator published for the first time in 2022		
Formula: Number of young people aged 25 and under registered at 31/12/22		
Scope: French and international companies		
Coverage rate: 99.8% of all Group employees		

Care for our employees

Policy

The Group is focused on establishing constructive relationships with all social partners and employees. Two collective agreements were signed in 2021, one concerning teleworking and the other on disability. Negotiations on an amendment to the Job and Career Path Management Agreement were also scheduled to begin in early February 2022.

SOCIAL DIALOG AND EMPLOYMENT LAW

Avril ensures compliance with social legislation by all companies in the Group, and that social dialog should take place under optimum conditions during meetings within particular companies. For this purpose, the Social Relations Division includes a legal service dedicated to social issues that can provide support to operational HR teams and managers regarding the meetings they organize, notably in the context of strategic projects such as mergers, acquisitions or sales. More generally, this service advises and supports companies in the Group with respect to their social dialog and compliance with employment law. This service also intervenes on technical subjects during negotiations with elected employee representatives or unions.

In the last few years, the legal team supported companies in the Group regarding the deployment of legal tools linked to the Covid-19 crisis (information and consultation relative to mass remote working, plans for the resumption of activities, implementation of part-time working, etc.). During the Group Committee meeting, elected representatives expressed their satisfaction with the measures implemented and the transparency of communication by BU managers.

EUROPEAN WORKS COUNCIL

The European Works Council (CEE) was set up in 2016 to develop European social dialog between central management and employee representatives. The CEE is informed or consulted with respect to issues of a transnational nature; i.e. those which concern the whole Group or establishments present in at least two countries.

The CEE has 20 members (full and alternate members) representing each country (Belgium, Germany, Italy, Romania, UK and France). The number of members per country reflects the number of employees in that country. Avril also decided to go beyond its legal obligations, and two staff representatives from its Moroccan sites sit alongside their European colleagues.

GROUP COMMITTEE

The Group Committee was set up in 2016 in order to reinforce the links between Avril and its subsidiaries. It offers a channel for information on the Group's strategy and also enables members of different Works Councils or CSE to be better able to exercise the consultative duties that devolve to them, thus reinforcing the sense of belonging among Avril employees through the sharing of honest information. The Group Committee receives information on activities, the financial situation, employment forecasts and any preventive actions envisaged within the Group as a whole and in each of its member companies.

The new mandate for Group Committee members started in November 2020 and lasts four years. The Secretary and Deputy Secretary were reappointed. The Group Committee will be integrated in the Group approach regarding disability: five volunteer members will participate in working groups in preparation for negotiations on a Group agreement in this area and for the signing an agreement with Agefiph.

OBSERVATORY ON SOCIAL PROTECTION

Since 1st January 2018, the Group has benefited from a collective healthcare scheme to which most of the Group's companies belong. Construction of this scheme resulted from numerous discussions between the social partners and Avril management through the Avril Observatory on Social Protection, which is the Group's joint body focused on the social protection of its employees.

In 2019, consultation meetings of this observatory made it possible to take formal decisions applicable as from 2020, documented by a report, in order to redress the balance of the scheme. The system, which continues to be in deficit, must be amended. The observatory started work on different options in 2020, which resulted in adjustments to the scheme in 2021 and in a change of broker as of January 1, 2022.



INDICATORS

	Value 2021	Value 2022	Year/year diff.
Absenteeism rate	2.7%	2.4%	-0.3pt
Comments: Between 2021 and 2022, the absenteeism rate decreased to 2.4% (-0.3 points)			
Formula: Number of hours of absence/Theoretical number of working hours			
Scope: French and international companies			
Coverage rate: 99.8 % of all Group employees			

	Value 2021	Value 2022
Strike rate	<0.01% (France + international)	<0.01% (France + international)
Formula: Number of hours of absence for a strike/Theoretical number of working hours		
Scope: French and international companies		
Coverage rate: 99.8 % of all Group employees		

Act with our external stakeholders

Current situation

At both the local (industrial sites) and institutional (subsidiaries and Group) levels, Avril is developing different forms of dialog with its stakeholders.

AVRIL STAKEHOLDERS COMMITTEE

In an increasingly fast-moving world that is experiencing profound and sometimes abrupt changes, the Group wished to enhance its openness to civil society and in 2019 decided to set up a Stakeholders Committee to structure its external dialog. Comprising ten personalities from civil society, the committee has a consultative role, working alongside Group management. One of its important tasks is to support the Group in its thinking in the light of current societal challenges.

The Avril Stakeholders Committee met on three occasions in 2022 (in January, April and October). The implementation of action plans to fulfill the commitments made via our Purpose have been the priority topic of its discussions.

AVRIL COMMUNITIES

Launched in 2019 by the General Secretariat, Avril Communities assists plant directors in reinforcing their links with stakeholders in their regions. Established in line with the diversity of Avril's activities, Avril Communities is gradually spreading to cover the entire scope of the Group. The integration of representatives from Vivien Paille or Evertree into the network in 2021 is an example of this.

2022 was a year of consolidation for this network: numerous visits were carried out across the Group's industrial sites, aimed at local institutions, farmers and the educational sector. A seminar was also held to coincide with the Paris International Agricultural Show, providing an opportunity for discussions between factory directors and FOP administrators from their areas. 2022 also saw the emergence of "open factories" events, a transparency initiative that seeks to make our industrial facilities accessible to local residents on a set, recurring date.

Once again, Avril Communities stands as a living embodiment of Avril's Purpose – Serving the Earth – and particularly its commitment n°6 ("Taking Action for a Collective and Inclusive Project"). By forging transverse links between the business units, as well as with the sector and society, Avril is organizing so as to cultivate its workforce and make it more inclusive.



AVRIL EMPLOYEES AND UPSTREAM AGRICULTURE

The founder shareholders in Avril were farmers. In view of this historic link, they remain key stakeholders for Avril. The Group has thus decided as a priority to focus in its action plans on reinforcing the links between its employees and the farming world, in line with its desire for greater openness.

A first step was taken in 2020 through the greater development of content regarding agricultural challenges and issues in our communication materials farmers were highlighted in our in-house magazine AVRIL'S and news from the industry was included on the Group intranet and regularly reporting on the educational work carried out by TerresOleoPro, the oilseed interprofessional organization. These actions enabled Group employees to become more familiar with agricultural issues: agricultural transition, the protein plan, industry development, innovative solutions for livestock farming.

In 2022, the strategy to strengthen links with upstream agriculture was structured around two key approaches:

• **The first aimed to communicate and engage in pedagogy, using the internal communication channels available:**

- On our internal social network, Yellow, with over a hundred mentions of this topic;
- In all three issues of the Avril internal magazine published in 2022, with 12 articles devoted to the sectors and the agricultural transition, i.e. the equivalent of two full pages

per magazine. The June 2022 issue devoted an in-depth article to the powerful ecosystem built up between the sector and Avril;

- In our Avril Inside newsletter, with some forty mentions over the course of the year, i.e. around two articles per newsletter;
- Several mentions during the quarterly show Avril Live Talk, notably in December 2022 during an interview with Arnaud Rousseau, farmer and president of Avril, on his role and his beliefs in agricultural unionism and "the agriculture of solutions in the service of transitions".
- **A second component features the "Vis ma terre" (live my earth) program, which enables Avril staff to visit agricultural operations in order to familiarize themselves with the work of farmers and the challenges faced in agriculture (the agricultural, environmental and nutritional transitions).** Moreover, its objective is to better represent the role of upstream agriculture in Avril's value chain. In 2022, the first objective was to get Avril's top management involved.

The ambition in 2023 is to continue to strengthen this link via communications, via the expansion of the "Vis ma terre" program to include more and more staff, and via enhanced pedagogical efforts thanks to the Avril 40th birthday celebrations, which will involve visits to all the Group's sites and will devote significant attention to our history and agricultural roots.

INDICATORS

KPI SPRING n°23	Value 2021	Value 2022	Target 2022	Target 2023
Number of Stakeholder Committee meetings	1 meeting	3 meetings	At least 2 meetings	At least 2 meetings
SPRING 2022 target achieved?		✓		
Details: Number of meetings per year (3 meetings took place in 2021)				
Scope: Group				

KPI SPRING n°24	Value 2021	Value 2022	Target 2022	Target 2023
Number of Avril Communities visits	12 visits	42 visits	At least 4 visits	At least 4 visits
SPRING 2022 target achieved?		✓		
Comments: Examples of visits: Le Mériot (site Saipol), Venette (site Oleon), Salernes (site Compagnie des Saveurs), Grand-Couronne (site Saipol), Beaupréau (site Terrial), St Thégonnec (site Sanders Bretagne)				
Details: Organization of regional visits and meetings with elected representatives and farmers at Group sites. Visits carried out in the context of the Avril Communities framework driven by the General Secretariat				
Scope: Group				

KPI SPRING n°25	Value 2021	Value 2022	Target 2022	Target 2023
Strengthening the link between Avril employees and upstream agriculture	Annual action plan defined	Annual action plan defined	Annual action plan defined	Annual action plan defined
SPRING 2022 target achieved?		✓		
Comments: Criterion to assess progress in the action plan: amount of content related to agriculture (published in the form of articles on the Group intranet, in the in-house magazine or in posts on social media owned by the Group and its subsidiaries, etc.). Number of visits to farms as part of the "Vis ma Terre" program for Avril employees				
Details: Awareness of employees to the challenges faced by agriculture: implementation of actions to reinforce contacts between Group employees and the farming world				
Scope: Group				

Offer safe and high-quality products

Policy and action plan

The Group's priorities with respect to quality form part of the Avril 2023 strategic plan which highlights quality as "contributing to the results and image of Avril".

The pillars of the quality approach are as follows:

- Satisfy and retain our customers by marketing safe and healthy products that meet their expectations and are delivered with irreproachable quality of service;
- Develop long-term competitiveness and create added value for our customers;
- Target operational excellence and act as a vector for growth through the quality of our products and services;
- Guarantee the right to operate and compliance of our products and practices with current standards and regulations, and respond to market demands in terms of essential health certifications and approvals.

The quality approach applied consistently throughout our sectors is based on an integrated management system that reinforces an efficient organization that listens to its customers and partners:

- In all our activities, through optimized and controlled processes, we develop products and services that can respond to stringent market requirements;
- For all our products, we deploy appropriate and recognized risk control systems in order to guarantee their health safety and reliability to consumers;
- To anticipate market changes, innovate and increase our competitiveness, we are engaged in a program of continuing improvement with respect to our products, practices and organization.

By means of an internal Quality Management network, the Business Lines and Business Units (BUs) are committed to achieving these objectives. The action plans necessary to obtain these results are thus deployed locally through management systems specific to each entity, coordinated and supported at Group level.

The BUs and sites are notably responsible for maintaining the certifications and health approvals necessary to guarantee their market access (ISO 9001, ISO 22 000, HACCP, IFS, BRC, RCNA, GMP certifications, as relevant). These benefit from the Group's expertise in identifying its obligations in this respect.

INDICATOR

KPI SPRING n°6	Value 2021	Value 2022	Year/year diff.	Target 2022	Target 2023
Number of product safety-related withdrawals and recalls	4	5	+1	≤10	≤10
SPRING 2022 target achieved?		✓			

Comments: Five withdrawals and recalls relative to food safety concerned: Novastell (1), Lecico (1), GECCO (1), SPBH (1), Lesieur (1)

Formula: Account is taken of all actions that led to the withdrawal of a potentially dangerous product put on the market during the year of reporting. All withdrawals and recalls are counted, whatever the reason for failure (supplier, service provider or internal)

Details: This concerns all withdrawals and recalls linked to food safety (human foods and animal feeds), whatever the reason for failure (supplier, service provider or internal). In other words, under European regulations, those which require a declaration to the authorities

Scope: Companies in the Group that produce human foods and animal feeds





EXTERNAL EVALUATION

Avril has posted results reflecting its capacity to manage extra-financial risks, and to be transparent about its performances and impacts in terms of sustainable development.

CDP assessment

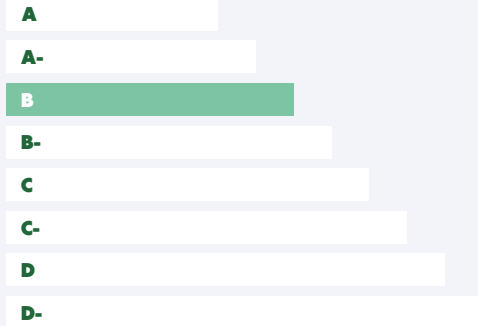
The CDP (known as the Carbon Disclosure Project until late 2012) is a global non-profit organization which operates a reference system for the communication of environmental information, enabling investors, companies, and governments to evaluate their impact and take measures in order to build a truly sustainable economy.

Each year, the CDP undertakes a campaign to gather information from various organizations (companies, cities, public authorities, etc.). The process is based on questionnaires to collect data and evaluate the environmental performance of respondents. The three CDP questionnaires are:

- CDP Climate Questionnaire: concerns the carbon footprints of respondents, as well as their strategy to reduce emissions.
- CDP Forest Questionnaire: concerns the impact organizations have on forests, and the issue of imported deforestation.
- CDP Water Questionnaire: concerns the impact organizations have on water resources, and their water management strategy.

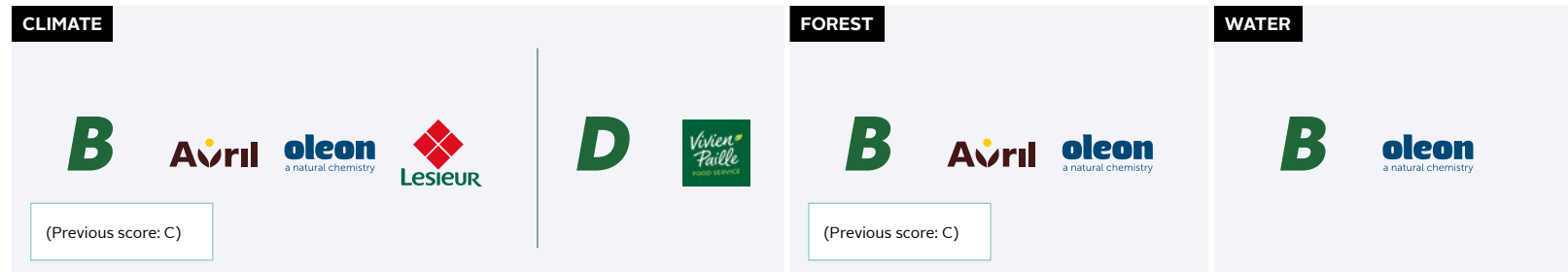
In 2022, Avril responded to the Climate and Forest questionnaires and obtained a B rating for both, progressing by two grades compared to 2021. Olean responded to the three questionnaires (Climate, Forest and Water) and obtained a B rating in all three. Finally, Lesieur responded to the Climate questionnaire and also obtained a B rating.

2022 SCORES BY QUESTIONNAIRE



Avril received a B, which is in the Management band. This is the same as the Europe regional average of B, and higher than the Food & beverage processing sector average of C.

- Leadership (A/A-):** Implementing current best practices
- Management (B/B-):** Taking coordinated action on climate issue
- Sensibilisation (C/C-):** Knowledge of impacts on, and of, climate issues
- Communication (D/D-):** Transparent about climate issues








EcoVadis evaluation

EcoVadis is a platform for the evaluation of Corporate Social Responsibility (CSR). It covers four topics: the environment, human and workers' rights, business ethics and responsible procurement.

Following the return of its questionnaire by companies, EcoVadis analysts examine the responses and supporting documents provided. For the first evaluation of the Group in 2021, Avril obtained a bronze medal. In 2022, the Group was awarded a silver medal, with other Business Units such as Kerfoot, Lesieur and Saipol obtaining gold. The Lecico and Oleon business units were awarded the platinum medal.

In five years, Avril has progressed from one to seven entities evaluated by EcoVadis. The remaining entities yet to be evaluated will begin the process in 2023.

	Group	Saipol	Lesieur	Vivien Paille	Oleon	Kerfoot	Lecico
Score 2022 - 2023			New evaluation is coming	New evaluation is coming			
Previous score							

Sites certificates

Avril holds several certifications attesting to its commitment to customer satisfaction and the quality of its products or services.

	Certificates obtained	BU concerned (number of sites)
ISO 9001	Quality management system	SAIPOL (7), Expur (1), LESIEUR CRISTAL (2), OLEON (6)
ISO 45001 / OHSAS 18001	Occupational health and safety management	OLEON (1), COSTA D'ORO(1)
ISO 14001	Environmental management system	SAIPOL (7), EXPUR (2), LESIEUR (5), OLEON (6), LESIEUR CRISTAL (1)
ISO 50001	Energy management	OLEON (6), LESIEUR (5), SAIPOL (7)
ISO 22000	Food safety management	EXPUR (1), COSTA D'ORO (1), LESIEUR CRISTAL (1), OLEON (5)
FSSC 22000	Food Safety System Certification	SAIPOL (4), OLEON (5)
ISO 22005	Traceability of the food chain	COSTA D'ORO (1)
IFS	International Food Standard - process/product quality and safety for food companies	LESIEUR (6), LESIEUR CRISTAL (1), EXPUR (1), COSTA D'ORO (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)
RCNA / FCA (Ovocom)	Animal Nutrition Certification Standard	OLEON (1), MIXSCIENCE, ALIANE
GMP+	Feed safety at all stages of the production chain	OLEON (3), SAIPOL (1), PROXIEL
EFISC/GTP	European Feed and Food Ingredient Safety Certification	LESIEUR (1), SAIPOL (6), LESIEUR CRISTAL (1), Expur (1)
GMP Pharma	Good Manufacturing Practices for the pharmaceutical industry	OLEON (1)
Smeta 4-pillar	Ethical trading audit for Sedex members	OLEON (2), LESIEUR (1)
STNO/STNE	Complementary to OQUALIM RCNA certification	SANDERS, ALIANE, MIXSCIENCE, DIEUNA



SUMMARY INDICATORS TABLE

COMMITMENT	SPRING THEME	INDICATOR	TARGET	RESULT
Taking action for agriculture that respects the planet	Contribute to agricultural transition	Number of new projects supported by Avril contributing to the agricultural transition	1	5
	Meet new consumer demands (organic products)	Share of turnover of products certified as organic (BIO) or usable for organic purposes (UAB)	Turnover ≥2021 (€159 M)	€114 M
	Act for animal welfare	Percentage of eggs from alternative systems produced by farms under contract or integrated with the Group	≥ 65 %	66.6 %
Share of livestock units audited according to internal livestock management standards		100 %	75.79 %	
Taking action to protect natural resources and biodiversity	Implement sustainable sourcing	Share of Group palm oil supplies covered by sustainability schemes	≥ 90 %	100 %
		Share of soybean used for animal feed coming from non-GMO supply chains or covered by RTRS credits	≥ 45.0 %	45.0 %
	Develop the circular economy	Recovery rate of industrial waste	≥ 95.5 %	94.3 %
		Total tonnage of products sold from the circular economy	≥ 675 ktons (2021 value)	691 ktons
		Share of recyclable packaging in total packaging	99.20 %	99.19 %
		Share of recycled raw material in packaging	≥ 37.1 %	45.6 %
Quantity of food donations	N/A	117 tons		
Taking action to develop local sectors	Process national raw materials	Share of domestic (or European for Oleon) raw material processed by the Group	≥ 68.3 %	73.5 %
Taking action for our investments' impact	Invest sustainably in our sectors	Investments (Sofiprotéol commitments) in seed companies working on varieties adapted to climate change	N/A	€ 50.1 M
		Investments (Sofiprotéol commitments) related to the development of vegetable proteins	N/A	€183 M
		Investments (Sofiprotéol commitments) in developing the circular economy	N/A	€1.4 M
		Cumulative annual amounts invested in our sectors since 2019	≥ € 845.2 M	€ 989.0 M

COMMITMENT	SPRING THEME	INDICATOR	TARGET	RESULT
Taking action for the Climate	Reduce the environmental footprint of our industrial activities	Frequency of industrial incidents	N/A	102.2
		Energy consumption per ton produced	≤ 283.83 kWh/ton	271.13 kWh/ton
		Ratio between the consumption of energy from renewable sources and total energy consumption	≥ 25%	26.70%
		Water consumption per ton produced	≤ 0.92 m ³ /ton	1.25 m ³ /ton
		Greenhouse gas (GHG) emissions associated with Avril's activities (Scopes 1 and 2)	N/A	268 ktCO ₂ e
	Meet new client demands (low GHG biodiesel)	Percentage of GHG reduction achieved by using Saipol biodiesel (vs reference fossil diesel)	≥ 65%	67.33%
Taking action for a collective and inclusive project	Offer safe and high-quality products	Number of product safety-related withdrawals and recalls	≤ 10	5
	Share common Group culture and values	Frequency rate of accidents with and without time off work (FR2)	≤ 6.2	6.23
		Percentage of women in the Group workforce	≥ 32.45%	30.6%
	Develop all talents	Resignation rate	N/A	4.50%
		Percentage of women among the Group's top managers	≥ 23%	26.85%
		Percentage of disabled people employed by the Group in France	Annual action plan implemented	Annual action plan implemented
		Percentage of young people aged 25 and under	N/A	7.1%
	Care for our employees	Percentage of trainees and work-study students in the workforce in France	≥ 7.9%	9.3%
		Absenteeism rate	N/A	2.4%
	Act with our external stakeholders	Strike rate	N/A	<0.01%
		Number of Stakeholder Committee meetings during the year	2 meetings	3 meetings
		Number of <i>Avril Communities</i> visits during the year	≥ 4 visits	42 visits
	Progress of the annual action plan to improve the relationship between Avril employees and upstream agriculture	Annual action plan implemented	Annual action plan implemented	



CORRESPONDENCE GRI STANDARDS TABLE

Statement of use: For the year 2022, Avril has communicated the information cited in this index pertaining to the content of the GRI standard, and corresponding to the information listed in the 2021 Universal Standards

GRI Standard	Disclosure	Page
GRI 2: General Disclosures 2021	2.1 Organizational details	p.7
	2.2 Entities included in the organization's sustainability reporting	p.11
	2.3 Reporting period, frequency and contact point	p.2
	2.4 Restatements of information	p.15
	2.5 External assurance	p.62
	2.6 Activities, value chain and other business relationships	p.12
	2.7 Employees	p.11
	2.8 Workers who are not employees	p.11
	2.9 Governance structure and composition	p.7
	2.10 Nomination and selection of the highest governance body	p.7
	2.11 Chair of the highest governance body	p.7
	2.12 Role of the highest governance body in overseeing the management of impacts	p.7
	2.13 Delegation of responsibility for managing impacts	Not published
	2.14 Role of the highest governance body in sustainability reporting	p.10
	2.15 Conflicts of interest	Not published
	2.16 Communication of critical concerns	Not published
	2.17 Collective knowledge of the highest governance body	Not published
	2.18 Evaluation of the performance of the highest governance body	Not published
	2.19 Remuneration policies	Not published
	2.20 Process to determine remuneration	Not published
	2.21 Annual total compensation ratio	Not published

GRI Standard	Disclosure	Page
GRI 2: General Disclosures 2021	2.22 Statement on sustainable development strategy	p.5
	2.23 Policy commitments	p.5
	2.24 Embedding policy commitments	Not published
	2.29 Processes to remediate negative impacts	Not published
	2.30 Mechanisms for seeking advice and raising concerns	Not published
	2.31 Compliance with laws and regulations	Not published
	2.32 Membership Associations	Not published
	2.33 Approach to stakeholder engagement	p.52
	2.34 Collective bargaining agreements	Not published
GRI Standard	Disclosure	Page
GRI 3: Material Topics 2021	Process to determine material topics	p.16
	List of material topics	p.17

GRI Standard	Information disclosed	Page	SPRING Indicator
Economic Performance			
GRI 3: Material Topics 2021		p.35	Description of policies and action plan to address this topic
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	p.35	Investments (Sofiprotéol commitments) for the development of the circular economy
Materials			
GRI 3: Material Topics 2021		p.30	Description of policies and action plan to address this topic
GRI 301: Materials 2016	301-3: Reclaimed products and their packaging materials	p.30	Share of recyclable packaging in total packaging
Energy			
GRI 3: Material Topics 2021		p.38	Description of policies and action plan to address this topic
GRI 302: Energy 2016	302-1: Energy consumption within the organization	p.38	Ratio of the consumption of energy from renewable sources to total energy consumption
GRI 302: Energy 2016	302-1: Energy consumption within the organization	p.38	Energy consumption per metric ton produced
Water			
GRI 3: Material Topics 2021		p.38	Description of policies and action plan to address this topic
GRI 303: Water and Effluents 2016	303-3 Water withdrawal	p.38	Water consumption per metric ton produced

GRI Standard	Information disclosed	Page	SPRING Indicator
Emissions			
GRI 3: Material Topics 2021		p.41	Description of policies and action plan to address this topic
GRI 305: Emissions 2016	305-2 Indirect GHG emissions (scope 2)	p.41	Calculation of greenhouse gas emissions (Scopes 1 & 2)
	305-3 Other indirect GHG emissions (scope3)	p.41	Descriptions of main emissions points for Scope 3
	305-4 GHG emissions intensity	p.41	Not published
	305-5 Reduction of GHG emissions	p.41	Percentage of GHG reduction with biodiesel marketed by Saipol
Waste			
GRI 3: Material Topics 2021		p.30	Description of policies and action plan to address this topic
GRI 306: Waste	306-4 Waste diverted from disposal	p.30	Recovery rate of industrial waste
	306-2 Management of significant waste-related impacts	p.30	Total commercialized tonnage of products from the circular economy
Procurement practices			
GRI 3: Material Topics 2021		p.27	Description of policies and action plan to address this topic
GRI 308 Procurement Practices 2016	308-2 Negative environmental impacts in the supply chain and actions taken	p.27	Share of the Group's palm oil supplies covered by sustainability initiatives
Employment			
GRI 3: Material Topics 2021		p.47	Description of policies and action plan to address this topic
GRI 401 Employment 2016	GRI 401-1 New employee hires and employee turnover	p.47	Employee turnover
			Percentage of women in the Group's workforce
Occupational health and safety			
GRI 3: Material Topics 2021		p.45	Description of policies and action plan to address this topic
GRI 403 Occupational Health and Safety 2018	403-9 Work-related injuries	p.45	Frequency rate of accidents resulting or not resulting in sick leave (TF2)
			Frequency rate of industrial accidents
Diversity and equal opportunity			
GRI 3: Material Topics 2021		p.47	Description of policies and action plan to address this topic
GRI 405: Diversity and equal opportunity	405-1 Diversity of governance bodies and employees	p.47	Percentage of women among the Group's top managers
		p.47	Percentage of disabled workers employed by the Group in France
Local Communities			
GRI 3: Material Topics 2021		p.52	Description of policies and action plan to address this topic
GRI 413 Local Communities 2016	GRI 413-1 Operations with local community engagement, impact assessments, and development programs	p.52	Strengthening the link between Avril employees and upstream agriculture



INDEPENDENT THIRD PARTY'S REPORT

Independent third party's report on consolidated non-financial statement presented in the management report

Year ended the 31 12, 2022

To the General Assembly,

In our quality as an independent third party, accredited by the COFRAC under the number n° 3-1681 (scope of accreditation available on the website www.cofrac.fr), and as a member of the network of one of the statutory auditors of your society (hereinafter "entity"), we conducted our work in order to provide a conclusion expressing a limited level of assurance on the compliance of the consolidated non-financial statement for the year ended 31 12, 2022 (hereinafter the "Statement") with the provisions of Article R. 225-105 of the French Commercial Code (Code de commerce) and on the fairness of the historical information (whether observed or extrapolated) provided pursuant to 3° of I and II of Article R. 225-105 of the French Commercial Code (hereinafter the "Information") prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), included in the management report pursuant to the requirements of articles L. 225 102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (Code de commerce).

CONCLUSION

Based on the procedures performed, as described in "Nature and scope of the work", and on the elements we have collected, we did not identify any material misstatements that would call into question the fact that the consolidated non-financial statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

COMMENT

Without modifying our conclusion and in accordance with article A. 225-3 of the French Commercial Code, we have the following comment:

- concerning the " Share of livestock units audited according to internal livestock management guidelines ", the formalism of internal controls is limited given the complexity of monitoring the reporting perimeter.

PREPARATION OF THE NON-FINANCIAL PERFORMANCE STATEMENT

The absence of a generally accepted and commonly used framework or established practices on which to base the assessment and measurement of information allows for the use of different, but acceptable, measurement techniques that may affect comparability between entities and over time.

Therefore, the Information should be read and understood with reference to the Guidelines, the significant elements of which are presented in the Statement.

LIMITATIONS INHERENT IN THE PREPARATION OF THE INFORMATION

The information may be subject to uncertainty inherent in the state of scientific or economic knowledge and the quality of external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates made in preparing it and presented in the Statement.



THE ENTITY'S RESPONSIBILITY

It is the responsibility of the Board of Directors to:

- **select or establish appropriate criteria for the preparation of the Information;**
- **prepare a Statement in accordance 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 as well as the results of these policies, including key performance indicators and, in addition, the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy);**
- **and to implement the internal control procedures it deems necessary to ensure that the Information is free from material misstatement, whether due to fraud or error.**

The Statement has been prepared in accordance with the entity's procedures, the main elements of which are presented in the Statement.

RESPONSIBILITY OF THE INDEPENDENT THIRD PARTY

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- **the compliance of the Statement with the requirements of article R. 225-105 of the French Commercial Code;**
- **the fairness of the information provided in accordance with article R. 225 105 I, 3° and II of the French Commercial Code, i.e., the outcomes, including key performance indicators, and the measures implemented considering the principal risks.**

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

The Statement has been prepared in accordance with the entity's procedures, the main elements of which are presented in the Statement.

However, it is not our responsibility to comment on:

- **the entity's compliance with other applicable legal and regulatory requirements, in particular the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the French duty of care law and anti-corruption and tax avoidance legislation;**
- **the fairness of the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy);**
- **the compliance of products and services with the applicable regulations.**

REGULATORY PROVISIONS AND APPLICABLE PROFESSIONAL STANDARDS

The work described below was performed in accordance with the provisions of articles A. 225-1 et seq. of the French Commercial Code, as well as with the professional guidance of the French Institute of Statutory Auditors ("CNCC") applicable to such engagements and with ISAE 3000⁴¹.

INDEPENDENCE AND QUALITY CONTROL

Our independence is defined by the requirements of article L. 822-11-3 of the French Commercial Code and the French Code of Ethics (Code de déontologie) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements and French professional guidance.

MEANS AND RESOURCES

Our verification work mobilized the skills of six people and took place between October 2022 and April 2023 on a total duration of intervention of about 27 weeks.

We conducted several interviews with the persons responsible for the preparation of the Statement.

⁴¹ ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information



Nature and scope of the work

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

In our opinion, the procedures we have performed in the exercise of our professional judgment enable us to provide a limited level of assurance:

- **we obtained an understanding of all the consolidated entities' activities and the description of the principal risks associated;**
- **we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;**
- **we verified that the Statement includes each category of social and environmental information set out in article L. 225 102 1 III of the French Commercial Code as well as compliance with human rights and anti corruption and tax avoidance legislation;**
- **we verified that the Statement provides the information required under article R. 225-105 II of the French Commercial Code, where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code;**
- **we verified that the Statement presents the business model and a description of principal risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with its business relationships, its products or services, as well as its policies, measures and the outcomes thereof, including key performance indicators associated**

to the principal risks;

- **we referred to documentary sources and conducted interviews to:**
 - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1; concerning certain risks, our work was carried out on the consolidating entity, for the others risks, our work was carried out on the consolidating entity and on a selection of entities: Lesieur GECO Algérie (site of Tessala El Merdja), Sanders Ouest (site of Bretteville), Saipol (site of Grand Couronne), Oléon (site of Oelegem);
- **we obtained an understanding of internal control and risk management procedures the entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;**
- **for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix 1 , we implemented:**
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
 - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out

on a selection of contributing entities and covers between 12,6% and 49,1% of the consolidated data relating to the key performance indicators and outcomes selected for these tests (18.2% of energy consumption, 12.6% of hours worked and 49.1% of workforce);

- **we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.**

We believe that the work carried out, based on our professional judgement, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

Paris-La Défense, the 17 april 2023

Independent third party EY & Associés

Xavier Guillas

Partner, Sustainable Development

Appendix 1: the most important information

SOCIAL INFORMATION

Quantitative Information (including key performance indicators)

- Number of accidents with and without absence from work per 1 million hours worked during one year (FR2 ratio) perimeter SPRING and perimeter SLL.
- Percentage of women among all Group employees.
- CDI (permanent contract) resignation rate.
- Percentage of women among top managers in the Group – perimeter SPRING and perimeter SLL.
- Percentage of trainees and students in alternating training in the workforce (in France).
- Absenteeism rate.
- Strike rate.
- Number of employees under 25 years old.

ENVIRONMENTAL INFORMATION

Quantitative Information (including key performance indicators)

- Number of projects contributing to agricultural transition supported by the Avril group.
- Investments (Sofiprotéol commitments) in seed companies working on varieties adapted to climate change.
- Level of GHG reduction achieved by biodiesel sold by Saipol vs. reference fossil diesel.
- Share of turnover of products addressing CSR stakes.
- Energy consumption per tonne produced.
- Ratio between the consumption of energy from renewable sources and total energy consumption.
- Water consumption per tonne produced.
- Industrial waste valorization rate.
- Industrial incidents frequency.
- Total tonnage sold of products from the circular economy.
- Share of recyclable packaging in all packaging used.
- Share of recycled raw materials in packaging.
- Investments (Sofiprotéol commitments) in developing the circular economy.
- Quantity of food donations.
- Greenhouse gas emissions - Scopes 1 & 2 – perimeter SPRING and perimeter SLL.

Qualitative Information (actions or results)

- Sharing a common group culture and values.
- Develop all talents.
- Paying attention to employees.

Qualitative Information (actions or results)

- Contribute to agricultural transition.
- Respond to new consumer expectations in terms of CSR.
- Develop the circular economy.
- Investing sustainably in supply chains.
- Reduce the footprint of our industrial activities.
- Focus on GHG assessment: Measuring and reducing our emissions.
- Contribute to reducing our customers' GHG emissions (meet new customer and consumer expectations with low-GHG products).

Appendix 1: the most important information

SOCIETAL INFORMATION

Quantitative Information (including key performance indicators)

- Share of national (or European for Oleon) raw materials processed by the Avril group.
- Share of Group palm oil supplies covered by sustainability schemes.
- Share of soybean used for animal feed coming from non-GMO supply chains or covered by RTRS credit.
- Number of product withdrawals and recalls linked to food safety.
- Investments (Sofiprotéol commitments) in companies whose activities are linked to the development of vegetable proteins.
- Share of eggs produced under alternative systems purchased by the Group.
- Share of livestock units audited according to internal livestock management guidelines.
- Organization of Stakeholders Committee meetings.
- Organization of “Avril Communities” visits.
- Reinforcement of links between Avril employees and upstream agriculture.

Qualitative Information (actions or results)

- Processing domestic raw materials.
- Act for animal welfare.
- Implement responsible sourcing.
- Offering plant-based proteins.
- Working with our external stakeholders.
- Offer safe, high-quality products.



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