



EXTRA-FINANCIAL PERFORMANCE
REPORT – INVIVO GROUP



invivo^o

INTRODUCTION

A. HOW WE ARE ORGANISED AND GOVERED	p. 07
Our cooperative status and our governance	p. 07
Our organisational model	p. 08
InVivo Group – a business with a mission	p. 09
B. OUR ECONOMIC AND SOCIETAL MODEL	p.10
Agriculture: Bioline by InVivo	p. 10
International trade	p. 11
Gardening and food distribution: InVivo Retail	p. 12
Wine: Cordier by InVivo	p. 13
InVivo Group’s Innovation Hub	p. 13
The InVivo Foundation: the group’s endowment fund for society and the future	p. 15
C. A MAP OF OUR CONCERNS, RISKS AND OPPORTUNITIES	p. 18
D. STRATEGY AND CSR POLICY	p. 22
A solid, coherent alignment in strategy	p. 22
CSR with an integrated and multi-graduated governance	p. 26
CSR Policy: commitments and action plans	p. 26
Table summarising our six CSR commitments, and the corresponding levers and actions	p. 42
E. TARGETS AND PERFORMANCE INDICATORS	p. 45
Note on methodology used in extra-financial reporting	p. 45
Table of extra-financial report indicators	p. 49
NOTES AND APPENDICES	p. 52
How InVivo’s material priorities correspond to the SDGs	p. 53
Report by an independent third party	p. 57

Introduction

The 2021/2022 financial year proved to be a historic turning point for both InVivo Group and Soufflet Group, as well as, in a broader sense, the French agri-food sector. Despite a difficult backdrop, we worked together on bringing two successful, innovative companies together. Each one has its own long history demonstrating strength and resilience, yet a mutual ambition to consolidate France's food sovereignty and meet the environmental and societal challenges of our day. With the acquisition of Soufflet Group, we entered into the top three agricultural cooperative groups in Europe. We have doubled our size and can now multiply our efforts and position ourselves as a driver in the agricultural and food transition as well as in the transformation of "Farm France". In short, we can fully ensure we work as a community-interest enterprise.

The year was, of course, greatly imprinted by the war in Ukraine and its humanitarian and economic repercussions. Since the outbreak of the war, our priority has been the safety of our 350 employees based in Ukraine and to ensure the operations of our agricultural clients. As with the pandemic, this conflict brings to light the importance of food sovereignty to all countries and of the agri-food supply chain's capacity to feed billions of people around the globe in terms of quantity and quality. This is a challenge that has bolstered our push on transitioning the agri-food sector toward reliance on a resilient agricultural system: one favouring regenerative, innovative farming, allowing for more produce, better produce and sustainable produce, in the interests of farmers and consumers alike. With all this in mind, we set ourselves goals, which have continued to guide our actions over the year. We are striving to be carbon neutral, preserve and regenerate soils, restore and promote biodiversity, reduce pesticide residues to zero and diversify the income streams of farmers. We want to speed up this change along with our own development. To do so, we rely on five levers that the group has to increase its performance: digital transformation, innovation, internationalisation, social and environmental responsibility, and human capital.

Innovation and digitalisation have been at the heart of our strategy for several years. They enable us to offer farmers an increasing number of products, services and solutions that are adapted to broadening the reach of agriculture and combating climate change, while ensuring those farmers are paid fairly for their work. The design and propagation of positive-impact products is one of our six fundamental CSR commitments. These products are growing fast and entering each one of our businesses. The integration of Soufflet into InVivo Group has enlarged our range of such products and our ability to offer them. As part of our CSR strategy, we decided to align our financing needs with the principles of Sustainability Linked Loans, where the financial features of the loan are conditional on achieving environmental and social targets.

We are embarking on a new frontier: we want consumers to have easy access to healthy, sustainable, local food. This is the idea behind our Teraact project. With the launch of a new type of store under the name "Grand Marché-Frais d'Ici" led by InVivo Retail, we are going to create a European leader in responsible, sustainable, alternative shopping. At the same time, we are currently wrapping up a thorough reflection with all our employees so that we can update and reimagine new goals for our strategy plan 2030 by InVivo, which will integrate the expanding size of the group. It is a strategy in which CSR will be a core element.

By **Thierry Blandinières**,
Chief Executive Officer of InVivo Group



Note

This report represents the group's response to the items required under Decree No. 2017-1265 of 9 August 2017 implementing Order No. 2017-1180 of 19 July 2017 on the publication of non-financial information by certain large companies and certain groups of companies. The reader will find a methodology note on page 45 explaining the particular scope of each indicator.

InVivo

First and foremost a **national union of agricultural cooperatives**, InVivo Group provides innovative, responsible solutions to its member businesses and farmers to support the environmental and economic transition of the agri-food sector. InVivo operates in agriculture, winegrowing, international trade, gardening and food retail, from farm to fork, from farmer to consumer.

Agriculture and food are at the heart of the UN's **17 Sustainable Development Goals** and InVivo works every day to achieve those goals.



InVivo has also renewed its membership to the **United Nations' Global Compact**.



A. How we are organised and governed

OUR COOPERATIVE STATUS AND OUR GOVERNANCE

InVivo is a **French union of agricultural cooperatives**, founded on respecting the cooperative values and principles defined by the International Cooperative Alliance (ICA).

COOP A cooperative is an independent association of people who have come together to achieve their common economic, social and cultural aspirations and needs. This association is owned by all members and controlled equally by them.

The union has **185 member cooperatives** representing more than half of all farmers in France. InVivo operates from farm to fork and seeks to meet the needs and expectations of farmers and consumers by pooling the resources of its cooperatives, sustainably and responsibly investing in innovation, and constantly improving its products and services. The InVivo Union is a member of the French business federation *La Coopération Agricole*.

LA COOPÉRATION AGRICOLE
C'est dans le commun l'intérêt de chacun

La Coopération Agricole is a federation of French cooperatives involved in the sectors of agriculture, agri-food, agro-industry and forestry. It is also an umbrella organisation for national and regional trade federations. La Coopération Agricole seeks to promote the cooperative model by demonstrating its economic value, lobbying for its members and proposing ideas to French and European authorities, the media and society at large.

The union's **Board of Directors** sets out the strategic paths to be taken, under the review of the Annual General Meeting attended by all member cooperatives. The board comprises 22 elected members and one qualified individual member. The chairman leads the board and is its spokesperson. The chief executive officer is responsible for implementing the strategy once its direction has been validated by the union's board.

The **elected co-op members on the union's board can be found at all strategic levels, within many decision-making bodies**. This involvement of elected co-op members ensures that InVivo's actions are always conducted for the benefit of member cooperatives and with their input, in keeping with InVivo's values and status.

The board of directors relies on the work carried out by **six cross-functional committees** that operate under its aegis. Those committees are:

- **the Risk and Audit Committee** that actively supervises compliance in the preparation of financial reporting, the effectiveness of internal audit and control systems, and risk management;
- **the Digital Supervisory Committee** which monitors the progress made in the digital projects of the group and business lines;
- **the Ethics and Governance Committee**. This committee ensures all within the group act ethically, abide by the rules and bye-laws of the InVivo Union, and it investigates any issue on possible conflicts of interests that are brought to the attention of the board of directors or chairman;
- **the Nominations and Remuneration Committee** that studies the remuneration policy for directors and members of the Executive Committee which is put forward by senior management;
- **the Membership Relations Committee** which ensures the union, its cooperative members and its non-cooperative members maintain open, fluid communication channels on strategic projects; and
- **the CSR Monitoring Committee** which highlights the main extra-financial risk factors and the associated opportunities. It is also responsible for making major decisions on how the CSR Policy should be applied.

On 20 April 2022, the Board of Directors of InVivo Union unanimously re-elected its chairman, **Philippe Mangin** (chairman of EMC2), its vice-chairman, **Jérôme Calteau** (chairman of CAVAC), and the rest of its officers. At that time, the board of directors reaffirmed its confidence in the executive management led by **Thierry Blandinières**.

The **officers of InVivo Union** comprises the chairman and vice-chairman of the union as well as the chairmen and managing directors of the following cooperatives:

- Patrick Aps - NATUP
- Cédric Carpène - VAL DE GASCOGNE
- Joël Castany - LES VIGNERONS DU VAL D'ORBIEU
- Thierry Dupont - AGORA
- Bertrand Hernu - UNEAL
- Thierry Lafaye - OCEALIA
- Jean-François Naudi - ARTERRIS
- Michel Prugue - MAISADOUR
- Bertrand Relave - EUREA
- Christian Sondag - LORCA

Following a discussion on 20 April 2022, Daniel Chéron (chair of the HCCA) was nominated as a qualified individual member to the InVivo Union Board of Directors for a three-year term.

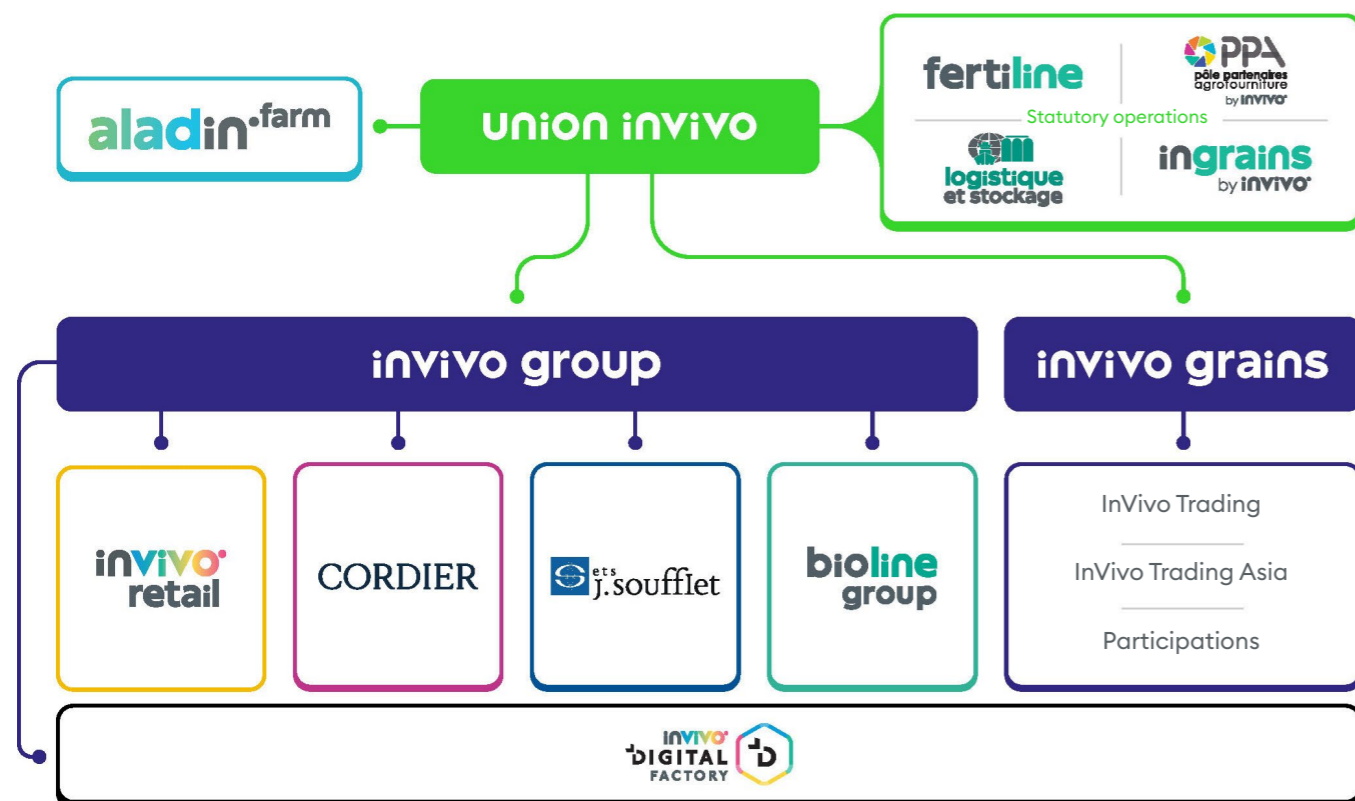
The operating rules of the board of directors are set out in InVivo Union's internal regulations.

OUR ORGANISATIONAL MODEL

In July 2015, InVivo performed a legal and tax separation between the union's statutory activities and its other commercial businesses, as part of its strategy. The group's legal organisation is structured along three levels.

- **The national union of agricultural cooperatives or InVivo Union.** This is the historic foundation of InVivo and it underpins its mission. The union comprises the statutory operations serving the member co-ops; it centralises the purchase of farm supplies as well as the business lines relating to the grain trade. It maintains and sustains the relationships held with the cooperative world.

- **The holding company InVivo Group SAS** performs the corporate functions and marks the border between the co-op union's own businesses and the competitive economic activities. The group's strategy is determined at this level.
- **Business divisions** carry out the economic activities of the group based on the needs of the markets in which they operate. Each division defines and implements its strategy in line with the group's overall plan. The divisions have their own boards of directors and can have minority shareholders that are not cooperatives. There are three such divisions: **Bioline Group, InVivo Retail and Cordier.**



INVIVO GROUP – A BUSINESS WITH A MISSION

InVivo Union's Board of Directors met on 21 October 2020 to ratify the amendment to InVivo Group's articles of association. The amendments included the group's reason and purpose, making it a *société à mission* (SAM), a type of community-interest corporation. French legislation called the Pacte Act (enacted on 22 May 2019) opened the door for companies to include a collective interest purpose into their articles of association, which would be binding on the company to a certain extent. InVivo chose the strictest level of commitment provided under the law, that of an SAM.

This was a major transformation that had been prepared for since the Pacte Act was first debated. The goal of this change is to place the group's strategy on an enduring footing by setting out **what it stands for and what it will do for society as a whole** (see Part D).

The concept of what InVivo Group stands for has been formed through **a broad collaborative and participative process**. It involved the board of directors and the executive committee, an online survey of the member cooperatives, a sampling of their members, as well as employees and other stakeholders (customers, suppliers, franchises, investors, start-ups). Some 1,500 responses were received and used to form our idea of what InVivo should be.

WHAT INVIVO GROUP STANDS FOR

We encourage the transition of the agricultural and food sectors toward a resilient agrosystem, by employing innovative, responsible solutions and products in line with the principles of regenerative farming, to improve the welfare of farmers and consumers.

With the group becoming a community-interest corporation, which will later occur with each division, InVivo confirms its intention to make its economic model, which extends across the entire food supply chain, work for the community and society.

INVIVO GROUP'S MISSION

Based on its purpose, InVivo Group has given itself the mission of:

- Strengthening the network of its members and their ability to sustainably transform farming and ensure food safety and quality both in France and around the world.
- Integrating its purpose into its brand strategies and overall strategy, while adapting it to the companies within its group.
- Continuously developing its expertise and innovative capacity, through and with research and digitalisation, so as to create tomorrow's positive-impact solutions and contribute to solving major environmental issues.
- Building, with its partners, eco-designed or responsibly sourced products and services, and responsible distribution channels, which create economic, social and environmental value.

- Investigating and assembling, with agricultural supply chain actors, innovative and responsible projects for sustainable growth, in line with the principles of regenerative agriculture.
 - Continuously expanding the skills of its employees, their propensity to take the initiative and the level of social dialogue, in line with the group's cooperative values.
 - Applying the InVivo code of conduct with its strategic stakeholders, in accordance with human rights and the guiding principles of the OECD, and with its suppliers and clients, and protecting personal data.
- InVivo Group intends to carry out its mission with its constituent members and its stakeholders.*

To guarantee the performance of the company's self-assigned mission, the group has appointed an **independent Mission Committee** made up of three qualified individuals and four employees representing the group's different business lines.

Composition of the InVivo Group's Mission Committee

- Qualified individual members:
 - Sébastien Abis, a director of the DEMETER Club and associate researcher at IRIS (International and Strategic Relations Institute), focuses on long-term analysis, global issues and inter-sectoral trends.
 - Perrine Bismuth, the founder of FrenchFood Capital and head of the FrenchFood Network, is an eminent entrepreneur in social innovation.
 - Pierre Victoria, former sustainable development director at Veolia, is a fellow expert of the Jean Jaurès Foundation.
- Employees:
 - Ludivine Allardon, Marketing and Communications Manager at Agrosolutions - Bioline by InVivo.
 - Mathieu Gaubert, Incubator Director of the Gardening range at InVivo Retail.
 - Constance de Gourcuff, Digital and Internal Communications Director at InVivo Group. She was appointed chair of the Mission Committee.
 - Ludivine Soubelet, Marketing Manager at Mestrezat Grands Crus - Cordier (formerly InVivo Wine).

During its first operational year, the Mission Committee devised its road map and its work method for 2021. It translated missions into actions and goals that would allow a mission to be monitored and assessed, with a separation between short-term and long-term goals. It chose the evaluation indicators that it would use to measure progress, firstly from those already used by the group (resource indicators) and then defining other indicators to be created (impact indicators). Lastly, it set up an appropriate timeframe for monitoring and assessments in advance of the preparation of the 2021 annual report, attached to the management report.

B. Our economic and societal model

Agriculture: Bioline by InVivo



Bioline by InVivo is building agriculture's third way by offering a suite of sustainable and innovative solutions and services. As an international umbrella brand, it has the recognised expertise to support farmers across the entire value chain, from purchasing, sowing, feeding, protecting soil and plants, and guiding farm operations.

Bioline by InVivo includes the **Bioline Group**.

Pooling purchases: the PPA

The Agri-Supplies Partnership Hub (or **PPA** - *Pôle Partenaires Agrofourniture*) is a fundamental business of InVivo Union. The hub lists synthetic and organic plant protection products along with seeds so that cooperatives and their member farmers can choose from a broad range of effective solutions. The PPA is made up of six regional unions with a total of over 100 cooperatives who can negotiate a portion of their purchase conditions as one.



Sowing: Bioline Seeds

Bioline by InVivo has created a genuine network of expertise on seeds and sowing with: **Semences de France**, the first mover in the French market; **LS Production**, the French leader in rapeseed production; European subsidiaries **Novasem** (Italy) and **Tradisco Seeds** (Hungary); **DTI Sementes** (Brazil) which sells under the Agrosol brand name; and **Aegilops**, a French specialist in designing film coatings and pelleting techniques for seeds.

International trade

In addition to logistics and storage operations and the business of the Ingrains digital platform, InVivo Grains is responsible for the trade of grains in France and abroad and, accordingly, has developed an export network of French cereals that is dynamic, competitive and led by cooperatives.

Nourishing and protecting: Bioline Crop Care

For the fertilisation of soil and plants, **Fertiline** is our range of specialty fertilisers with imbued urea. It has two chief products: Nexen and Novius - high-performance nitrogen fertilisers based on innovative technology that increases the amount of nitrogen delivered to plants and limits losses due to volatilisation.

To protect plants from pests, Bioline Crop Care and its specialist companies, **Phyteurop** (France), **Life Scientific** (Ireland), **CCAB Agro** (Brazil) et **InOu** (China), encourage the rational use of plant protection products along with other solutions such as biocontrol agents manufactured by **Bioline AgroSciences**.

In the area of logistics, InVivo Grains can rely on its logistics and storage arm, **Logistique & Stockage**, and its twelve port facilities on the sea (Bordeaux, Blaye, Nantes, Montoir-de-Bretagne) and rivers (La Grande-Paroisse, Châlons-en-Champagne, Metz, Illange, Ottmarsheim, Huingue, Saint-Usage, Santes). These facilities handle the loading and unloading of grains from boats and ships.

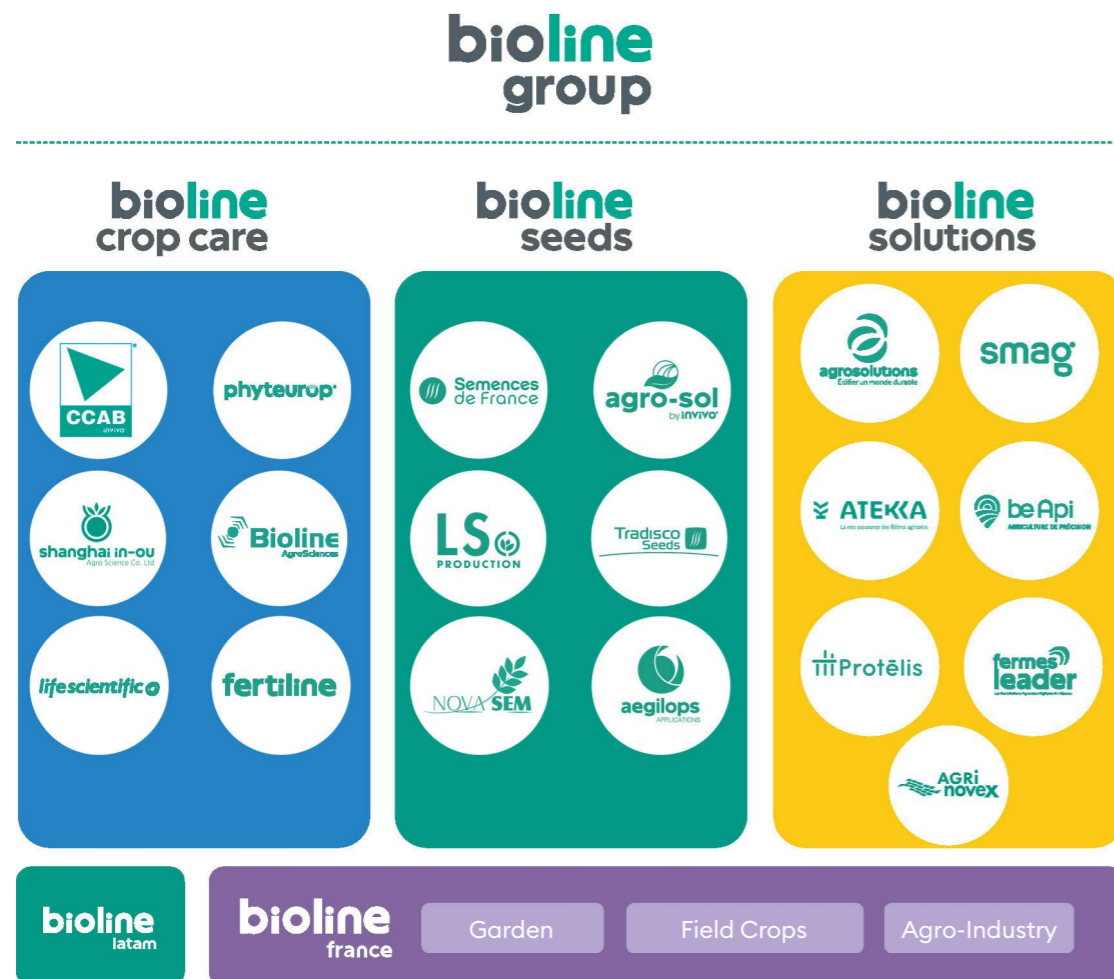
Logistique & Stockage adapts and reviews its services (handling of grain and precision storage) to meet the demands of the agri-food industry.

As an intermediary between the co-ops of InVivo Union and international buyers of cereals, the digital platform **InGrains** acts as a gateway to the export of French-sourced cereals, oiling the cogs of international markets.

Supporting farms: Bioline Solutions

To streamline the management of farm operations and improve their performance, Bioline Solutions provides an array of digital tools with **Smag** and its range of online and mobile applications and software, as well as **beApi**, a branch dedicated to high-precision farming and offering integrated solutions that allow farmers to vary the inputs placed on specific plots of land.

The **Fermes LEADER** programme and the **Openfield** test farm allow us to show off new farming techniques, demonstrating their relevance for improving production quality, creating efficiencies and increasing the income for farmers (see also Section 5: InVivo Group's Innovation Hub).



Gardening and food distribution: InVivo Retail



InVivo Retail is a multi-business, multi-brand, multi-channel operator in three B2C lines: gardening, pet care and food distribution. Coming from its leadership role in its traditional businesses of plants and pet care, InVivo Retail has built up a solid food distribution business focused on local, organic produce.

Gardening

InVivo Retail positions itself as a plant expert under three brands: Jardiland is the leading brand in appealing garden items; Gamm vert, offers local-sourced products; and Delbard is for those wanting to be self-reliant.

Jardiland was chosen the best store chain in France under the Gardening and Pet Care categories for the sixth year in a row and the year's best e-store for the first time. Its offerings emphasise living well, gardening easily and decorating elegantly. This flowed over into pet care when it created a new concept in 2019: **Noa**, the shop for pets.

Gamm vert has doubled down on its dynamism in plants and pet care with its "It all changes when you grow it" slogan and its areas of expertise - vegetable gardens and backyard farming. InVivo Retail continued the digital transformation of its business model with the e-commerce website **gammvert.fr**, a leader in selling online gardening products.

The **Delbard & Associates** network has strengthened the brand's identity and expertise in plants and designs with the new trade concept "Delbard 2020".

Food distribution

InVivo Retail operates in the fresh, local, organic food segment under two brands: **Frais d'Ici** and **Bio&Co**. It has also undertaken a novel strategy of installing food areas within the stores of Gamm vert stores (*Les Sens du Terroir*) and Jardiland (*Le Jardin des Saveurs*).

Frais d'Ici offers fresh produce and groceries, 70% of which are from local and regional sources backed by cooperatives. Sales are made from stores attached to a Gamm vert gardening centre.

Bio&Co originally started out in the south of France and was bought in late 2018. It sells one of the most complete organic food ranges on the market and also has a cosmetics and healthcare segment. After firstly growing in the south-eastern region of Provence-Alpes-Côte d'Azur, it has expanded across the rest of France thanks to the installation of food corners within Jardiland stores.

Marketing

MARQUE PASSION PRODUCTION

Marketing refocused efforts on the name of Neodis which became Marque Passion Production on 1 December 2021. This change confirms the link between InVivo Retail and Neodis as well as the intention to transform the subsidiary, focus it entirely on the Passion Nature brands and capitalise on its expertise and processes.



Wine: Cordier by InVivo



Cordier was set up in 2015 and has since contributed to building a sustainable wine supply chain with its partnering cooperatives and participated in the success realised by French wines around the world.

Following a merger with Vinadeis (wine cooperative group), Cordier became the third largest enterprise in the French wine supply chain and achieved one of its strategic targets laid out in the 2025 by InVivo plan: create a major cooperative in the wine supply chain. This new status and the maturity of the business have led to the creation of a new, more impactful brand identity, with the goal of strengthening its recognition by leveraging its sustainable winegrowing approach known as Terra 360.

The new company is organised around three major lines:

- Production and services
- Brands
- Distribution

InVivo Group's Innovation Hub



InVivo is a creator of food intelligence. It invests in research on innovative solutions that can improve the competitiveness of cooperatives, enhance the quality of farm products, increase the income for farmers and reduce the environmental impact of agricultural activities. This commitment is demonstrated by the establishment of a genuine innovation incubator, InVivo Digital Factory, whose digital platform aladin.farm is emblematic of InVivo's innovation. It can also be seen in the several projects (Fermes LEADER and Openfield) aimed at encouraging farmers to adopt new techniques. Rounding off the group's innovation creators is InVivo Quest, a global competition aimed at identifying and boosting agri-food start-ups.

Since 2018, the **Digital Factory** has sought to capitalise on the opportunities offered by the digital world as a means to support and accelerate the transformation of agriculture. Its actions are focused on two areas:

- guiding the transformation, by backing the emergence of the cooperative 4.0 model and identifying new businesses and uses to make the most out of all digital possibilities,
- implementing this transformation, by carrying out and delivering digital projects from internal and external teams.

In 2019, the Digital Factory, in conjunction with nine pilot cooperatives, developed **aladin.farm**—a digital B2B platform for the sale of agricultural products and services.

aladin.farm meets the needs of farmers and agricultural technicians by offering a complete catalogue of products and professional services. Local offerings are managed by each cooperative for its own members, and products and services are updated in real time. This advanced digital platform streamlines the purchase process, is available 24/7 and offers the customer a simple, intuitive shopping experience. The platform benefits cooperatives, farmers and their advisors. Today, aladin.farm brings together 24 partner distributors who reach more than 80,000 farmers and 1,000 technicians. It has all the functionalities expected of a mature e-commerce platform and can count on its 24 partner entities. It has served over 49,500 client farmers, offering ten product ranges made up of almost 18,000 products.

InVivo's mission does not end with just coming up with innovations, it wants to spread the word far and wide through trials and demonstrations to speed up the adoption of novel ideas and products. For this, InVivo is working on two programmes: **Fermes LEADER** and Openfield.

InVivo relies on the expertise of its living lab, Fermes LEADER, when assessing the operational and economic interest of farm-focused digital solutions. Fermes LEADER is a network of 500 farms that is today organised into 30 cooperatives. It offers educational information, remote training, demonstrations, in-the-field tests and specific supports to encourage farmers to adopt digital solutions.



InVivo runs a test farm for open-air trials of technological and agronomic innovations – Openfield – a field of almost 20 hectares in Milly-La-Forêt. Every two years, this open-air exhibition sees agricultural actors present their trials focused on several themes: the circular economy, low-carbon crop practices, new seed varieties, integrated protection systems, soil life, and others. In June 2021, the event had almost 600 participants and 56 trials.

Following on from its success, this system has been replicated across all test farms relating to agriculture's third way. In 2022, Bioline inaugurated two new test farms. In March, Openfield Élevage was attended by 120 people who came to see the entire Bioline livestock range, especially the new fodder seeds. One month later, Openfield Vigne had just as many guests over a four-day period to see the launch of this five-hectare sodding platform at Beauvoisin in Gard, which represents a growing market to which Bioline France is an enthusiastic supplier.

Created in 2017, **InVivo Quest** is an annual contest open to agri-food start-ups. The idea is two-fold—identify start-ups that will help accelerate the agri-food sector's transition and build an international ecosystem for agri-food innovations. The 2021/2022 challenge was once again entirely online. It brought together a growing community of committed actors, such as European co-ops, agri-food businesses, institutions and investors. It is scheduled again for the 2022/2023 season.



The InVivo Foundation: the group's endowment fund for society and the future



The InVivo Foundation is the InVivo Group's endowment fund. It is responsible for investigating general-interest solutions that can develop a farm and food sector that is more respectful of living things. It also works on achieving the UN's SDGs.

"The InVivo Foundation is one part of what we stand for. It scouts out the future paths to take to speed up the environmental and social transition."

Thierry Blandinières, Chairman of the InVivo Foundation

The InVivo Foundation is run by an eight-member board of directors comprising two members of InVivo's board of directors, two from the executive management of the group, three employees and one qualified individual. From its pre-competitive approach, the foundation attempts to find ways on how society and farming can move toward a more ecological model.

The projects that it supports focus on three areas: managing natural resources, supporting new sustainable food solutions and helping farmers earn a better livelihood from their work.

The triple focus of our mission

-  Help farmers earn a better livelihood from their work
-  Support new sustainable food solutions
-  Manage natural resources

Since its creation in 2016, the foundation has directly or indirectly sustained a score of projects, associations or action-research programmes in France and abroad. It does this through funding or skill-based sponsorships. The foundation favours long-standing support to ensure projects can reach their full potential.

SOME FLAGSHIP PROJECTS SUPPORTED BY THE INVIVO FOUNDATION

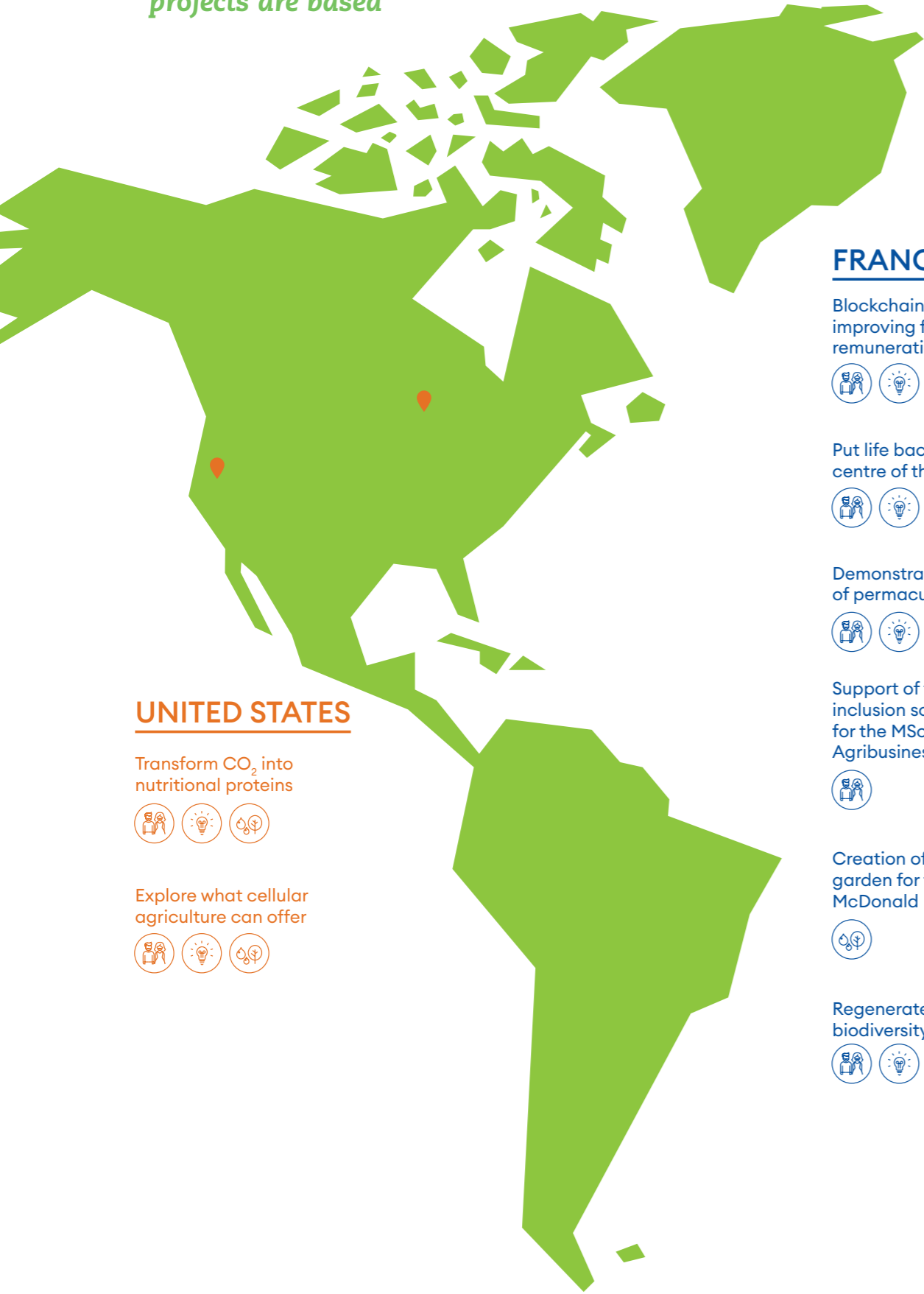
The New-Age Vineyard: a demonstration of tomorrow's vineyard. The InVivo Foundation has partnered with Fermes LEADER and Agrosolutions on this project supporting the cooperative *Les Vignerons de Buzet* in its ecological transition initiated a decade earlier. The cooperative set the goals of withdrawing all synthetic chemical inputs, preserving living soils and having a positive impact on land in an environmental, economic and social sense. To accomplish these, the winegrowers' co-op, supported by the Nouvelle Aquitaine region, established in 2019 a 17-hectare "New Age" trial farm that involved practices in agroforestry, resistant grape varieties and water stewardship. The project has been rolled out on a grand scale so that it now measures the impact and effect of each action on the winegrowing ecosystem and vineyard profitability, from grape planting to wine production. Agrosolutions provides its expertise in carrying out assessments based on specific water, soil and biodiversity indicators. Fermes LEADER will establish novel tools (sensors and probes) to assess and quantify the impact of actions over a number of years.

Assessing the environmental and economic value of hedgerows with the French Heritage Foundation. The InVivo Foundation partnered with the French Heritage Foundation, the Deux-Sèvres Hunters' Federation and Agrosolutions on this project. The project's objective is to assess the environmental and economic value of hedgerows (already planted or soon to be) by creating a calculator of several factors (carbon, soil, biodiversity, water, farmer). Moreover, the project should establish a way to monetise these ecosystem services. Thanks to the Carbon Extract tool, it has been possible to simulate the carbon emission reduction and capture capacity, monitor different biodiversity indicators and determine the role played by hedges in producing more and better.

Rallying the population around hedgehogs. InVivo Retail and the InVivo Foundation have joined France Nature Environnement (FNE) in the "Hedgehog Census" operation. This project aims to raise awareness among people about the animal by having them help in counting Europe's hedgehogs. Over three years, the network of brands will encourage its customers to study the life in their garden and share their observations with FNE so that it can improve information on the creature and protect it. Hedgehogs are actually a good indicator of whether the ecosystem is healthy and a helpful friend to gardeners. However, by 2050 they could well be extinct.

Joining the transition to resilient vineyards. The InVivo Foundation is supporting Cordier's Terra 360 project. The challenge in this project is to encourage the transition toward resilient wine-growing. The production of a quality, environmentally friendly wine lies in the analysis of soils, demonstrating the heritage value of wine-growing areas, ensuring healthy, high-yield vineyards and providing short-term income to wine producers.

Where the InVivo Foundation's projects are based



UNITED STATES

Transform CO₂ into nutritional proteins



Explore what cellular agriculture can offer



FRANCE

Blockchain trials for improving farmer remuneration



Put life back at the centre of the economy



Demonstrate the viability of permaculture



Support of two social inclusion scholarships for the MSc in Food and Agribusiness Information



Creation of an educational garden for the Ronald McDonald Foundation



Regenerate soil biodiversity



The triple focus of our mission



Help farmers earn a better livelihood from their work



Support new sustainable food solutions



Manage natural resources

Sustain food aid by reducing waste



Design the vineyard of tomorrow



Study potential applications for silo by-products



AFRICA

Restore a 108,000-hectare ecosystem on degraded land - *Nigeria*



Accelerate the development of the pig industry - *Cameroon*



Develop the local fresh milk industry - *Senegal*



Design edible insect farms - *Cameroon*



Create and consolidate the soybean supply chain - *Burkina Faso*



Build a mixed crop-livestock farm to ensure food security in *Madagascar*



Design mini-farms to ensure food security - *Togo*



Build a micro supply chain for eggs to combat protein malnourishment - *Mali*



C. A map of our concerns, risks and opportunities

During the 2021/2022 year, we were able to shine a light on an unprecedented confluence of well-known individual risks that fed off one another:

- **Climate risks with increasingly intense and obvious manifestations.** There were intense rains during the growing phase of crops, occasional localised frosts, droughts, floods, fires and more. All these directly affected the volume and quality of farmed products and the income for farmers.
- **Risks to biodiversity.** In just 50 years, the planet has lost two-thirds of its vertebrates due to climate change, deforestation, fires, plastic pollution and over-fishing. Even now, one million plant and animal species are threatened with extinction.¹ One-third of the Earth's soil is already in a degraded state.² In September 2021, the IUCN³ World Conservation Congress was in Marseille where it brought deeper awareness of biodiversity issues to the world. The objective is to align as quickly as possible the climate and biodiversity strategies. The climate strategy today has defined benchmarks and measurement tools unlike the biodiversity strategy. Another goal is to develop ecosystem solutions based on nature. These points would be dealt with at COP15 (Biodiversity) in Kunming and at COP26 (Climate) in Glasgow in Autumn 2021.
- **Health risks.** The COVID-19 pandemic demonstrated the links between degraded ecosystems and the propagation of epidemics. Besides the destruction of natural habitats, the anthropisation of green spaces (for urbanisation, transport, farming, etc.) and the industrialisation of farming and food production has caused the loss of biodiversity in the broadest sense (genetic diversity, biological diversity) which can facilitate the transmission of pathogens. Scientists remind us that health is interconnected: the health of plants, animals and humans are linked. For this reason, scientists recommend an interdisciplinary, systemic "One Health" approach to reduce the risk of new pandemics.

- **Legislative and regulatory risks.** An increase in laws and regulations, along with considering various societal and sectoral expectations, can affect farming and food production activities, both positively and negatively (EGalim Act 2018, Climate and Resilience Act of 22 August 2021, Ecophyto II+ plan, organic regulations, etc.).
- **Geopolitical risks:** The coronavirus crisis and, more recently, Russia's invasion of Ukraine, along with its effects on energy markets and inflation, have further deteriorated a tense and volatile geopolitical context. To this can be added technological withdrawal and isolationism, disturbances, protests and large-scale strikes (like those seen in France in late 2019). All indices measuring global uncertainty⁴ had already converged before 2020, hitting new highs not seen since 2009.

This backdrop has repercussions on traditional farming and food production. However, agriculture and food also hold amazing potential for finding solutions for the planet and populations if their models can be redirected. The situation opens up immense opportunities for InVivo's business model which aims to push all French farms toward sustainability through its cooperative model and its innovative solutions.

The group conducted a **materiality assessment** in 2019, which highlighted what stakeholders consider to be InVivo's **12 principal challenges**. These issues have since undergone a risk analysis. Such risks can present opportunities for InVivo's business lines but there are those that need to be prioritised or considered in a CSR Policy.

The correlation table below shows how challenges, risks and opportunities are interlinked and how the group takes them into consideration in its CSR Policy.

Area	Challenge for stakeholders	Topic arising from risk analysis	Opportunity	CSR Policy
Governance	Preserve the cooperative model by fairly sharing created value	Adherence of cooperatives to the strategic direction of InVivo	- Joint construction of strategic projects with member cooperatives. - Innovation platform with cooperatives.	Governance, p. 26
Governance	Identify CSR risks, manage them and turn them into opportunities	Adherence of management and employees to the CSR policy	- Transformation of InVivo Group into a community-interest enterprise. - Develop our purpose with stakeholders. - Creation of CSR committee at the level of the board of directors.	Governance p. 26 Strategic alignment p.22 CSR Governance p. 26
Governance	Incorporate CSR into the overall strategy and brand strategies as well as the mission of InVivo's companies	Guide and facilitate CSR at the business line level	- CSR committee for heads of business lines (executive committee). - CSR contacts in each business line. - Disseminate group's CSR policy among employees.	CSR Governance p. 26
Ethics	Fight corruption, money laundering and bribery	Ethical behaviour of internal and external stakeholders	- Drafting of the InVivo code of conduct. - Training on the InVivo code of conduct. - Inform suppliers about the code of conduct. - Responsible purchasing policy.	Commitment 1, p. 32

¹ IPBES 2019 Report. IPBES is an Intergovernmental Science Policy-Platform on Biodiversity and Ecosystem Services. It has over 130 member States and is sometimes called an Intergovernmental Expert Group on Biodiversity.

² <https://www.linkedin.com/pulse/la-force-du-collectif-au-service-de-biodiversit%C3%A9-op2b-vicherat/?originalSubdomain=fr>

³ IUCN: International Union for Conservation of Nature.

⁴ IMF's World Uncertainty Index, Global Economic Policy Uncertainty Index, US Federal Reserve's Geopolitical Risk Index.

Area	Challenge for stakeholders	Topic arising from risk analysis	Opportunity	CSR Policy
HR	Ensure the health and safety of our employees in what they do	Employee health and safety	<ul style="list-style-type: none"> - Occupational health and safety plans. - Remote work agreement. 	<p>Commitment 5, p. 37</p> <p>Commitment 5, p. 38</p>
HR	Promote a decent quality of work life	Quality of social dialogue Quality of work organisation	<ul style="list-style-type: none"> - Work life and private life balance. - Training of managers in the New Ways of Working and in professional support management. 	Commitment 5, p. 39
Environment	Contribute to preventing climate change and adapting to it	Negative impacts of agricultural activities on the climate	<ul style="list-style-type: none"> - Group's plan to reduce its GHG emissions. - Creation of an offer that assesses and reduces GHG emissions by farmers (farm guidance tools, carbon sequestration solutions). - Recycling and reducing waste generation. - Reducing the plastic content in our products and packaging (Retail) - Reducing food waste 	<p>Triple performance, p. 28</p> <p>Commitment 2, p. 32</p> <p>Commitment 1, p. 31</p>
Environment	Contribute to safeguarding biodiversity	Degradation of the natural ecosystem (natural resources and biodiversity)	<ul style="list-style-type: none"> - Promoting principles/tools of regenerative farming and the preservation of soils among cooperatives and their members. - Promoting the principles/tools of high-precision farming. - Reducing synthetic inputs into the product. - Expanding biosolution products. 	<p>Commitment 2, p. 32 and Commitment 6, p. 40</p> <p>Triple performance, p. 30</p>
Environment	Promote and jointly create responsible products and services	Adaptation of offerings to societal and market expectations	<ul style="list-style-type: none"> - Building digital tools for rating, assessing and guiding (carbon impact, biodiversity impact, income impact, label awarding). - Creating demonstrations and tests to guide farmers in their transition. - Creating positive-impact solutions under own brands (Retail). - Responsible purchasing policy. 	<p>Commitment 2, p. 32 and Commitment 3, p. 34</p> <p>Triple performance, p. 29</p>

Area	Challenge for stakeholders	Topic arising from risk analysis	Opportunity	CSR Policy
Societal development	Act toward establishing a safe, healthy and sustainable food supply	Consumer trust in their food products	<ul style="list-style-type: none"> - Qualitative specifications with cooperatives on supplies (cereals, wine). - Partnerships with manufacturers for better tracing across the entire supply chain. - Encouraging consumers to eat fresh, locally sourced vegetables. - Blockchain tools for tracing. - Reducing food waste. 	Commitment 4, p. 33
Responsible business model	Offer products and services guaranteeing health and safety, traceability and information transparency	Adoption of innovations by producers and consumers	<ul style="list-style-type: none"> - Digital tools for tracing and assessing the progress made by farmers. 	Commitment 3, p. 34
Responsible business model	Develop knowledge and innovation to create sustainable products and solutions with those working in InVivo supply chains	Adoption of innovations by partners Multilateral partnerships Attractiveness of being a farmer	<ul style="list-style-type: none"> - Creating innovation together with our main stakeholders (cooperatives). - Strengthen partnerships with universities, research centres, clubs, sectors, associations to develop tools measuring triple performance (accounting, assessment by investors). - Enhance income streams for farmers by making the job more attractive. - Bolster the digitisation of agriculture to make the sector attractive to younger generations (reduced hardships). 	<p>CSR Governance p. 26</p> <p>Commitment 6, p. 40</p>

D. Strategy and CSR Policy

A SOLID, COHERENT ALIGNMENT IN STRATEGY

InVivo Group has aligned all its policies along a single, focused path that extends from what the group stands for to how it puts its operational plans into action. The group concentrates on transitioning the agricultural and food sectors toward a resilient agrosystem.

1. The group's **purpose**, which has been developed collectively, reminds directors, managers and stakeholders where the group's actions are aimed at, namely toward the ecological farming transition. It also informs the strategic choices taken for the long term, regardless of the vagaries that may occur in governance and management.

2. The group's self-assigned **missions** respond to the powerful needs of the collective interest in line with the achievement of sustainable development goals laid out in the 2030 Agenda. These missions guide the group's actions over the long term. However, they may undergo temporary adjustments when either their priorities or schedules clash.

3. The **strategy** of the group is characterised by its remarkable continuity as demonstrated by the strategies 2025 and 2030 by InVivo. These plans are organised around **three core ambitions** that have not changed since 2014.

4. The **CSR Policy** is the driver of innovation. It feeds into and guides how the group implements its strategy and adapts to societal expectations: *CSR Inside*.

Among the **group's strategic choices that symbolise the CSR Inside orientation and have guided the changes to its economic model** (see the timeline on p. 24-25), we should highlight the following in particular:

- acquisitions in the field of **biosolutions** (Syngenta Bioline in 2016; Dudutech in 2021);
- acquisitions and business creation with company cooperatives in the fields of **digital** and **high-precision agriculture** (Smag in 2015, beApi, aladin.farm);
- brand creations and acquisitions promoting a model of **sustainable food** (Frais d'Ici, Bio&Co);
- the drive for ambitious specifications and an **offer rating distributed** through our different channels and business lines according to impact criteria, as well as the creation of **new triple-performance products**;
- the growth of **environmental, societal and economic impact partnerships**: Agri-progress (McDonald's, AgroMousquetaires, Deloitte), Agri-voltaics (TotalEnergies), Circular economy (Veolia), Digital (Microsoft France);
- the establishment of continuous **progress workshops** and **innovation-diffusion trial farms** to encourage the entire agri-food sector to adopt new uses and practices (Fermes LEADER, Open-field and InVivo Quest).

A solid, coherent strategy

Purpose

Encourage the transition of the agricultural and food sectors toward a resilient agrosystem, by employing innovative, responsible solutions and products in line with the principles of regenerative farming, to improve the welfare of farmers and consumers.

Missions

Support the **sustainable transformation of the agri-food sector** in France and the rest of the world

Integrate our purpose into our overall strategy, while adapting it to the companies within our group

Innovate to develop the **positive-impact solutions of tomorrow**, and contribute to solving major environmental issues

Build, with partners, eco-designed or responsibly sourced products and services, and responsible distribution channels, which create economic, social and environmental value

Construct with our partners **sustainable growth projects**, in line with the principles of **regenerative agriculture**

Expand the **skills of employees, their propensity to take the initiative and the level of social dialogue**, in line with the group's cooperative values

Apply the **code of conduct** with its strategic internal and external stakeholders

2030 strategy

1 - Become a **world leader** in innovative and digital solutions that improve the competitiveness, safety and quality of plant and animal products, while protecting the planet

2 - Invest in the agricultural and food businesses of the future to create **critical-sized champions** and brands with a global reach

3 - Contribute to the **economic growth and influence** of the French farming and agri-food sectors in the world

CSR Inside

CSR Policy

Support the positive-impact transition

#environment

- Our operations
- Our products

#society

- Development
- Access

#social

- Our employees
- Our partners

Drive and support the **agri-food** transition with and for our stakeholders

A strategy that is always listening to what society wants

Changes to the business environment

+ Grenelle II Act	+ Energy Transition and Green Growth Act + Ecophyto II Plan + UN 2030 Agenda + Paris Climate Agreement	+ Reconquest of Biodiversity, Nature and Landscape Act + Sapin 2 Act	+ Due Diligence Act	+ EGalim Act + Ambition Bio 2022 plan + PACTE Act + Ecophyto II+ Plan		+ COVID-19 pandemic + France Recovery Plan	+ Climate and Resilience Act + Opening of Varenne de l'eau discussions on adapting agriculture to climate change + EGalim II Act + COP 26 Climate + COP 15 Biodiversity
-------------------	---	---	---------------------	--	--	---	---

2010 2015 2016 2017 2018 2019 2020 2021

+ 2025 by InVivo strategy



- + Statutory and market businesses separated
- + Purchase of Smag
- + InVivo Wine created (now Cordier by InVivo)

+ InVivo signs up to the Global Compact



- + Purchase of Syngenta Bioline
- + InVivo Foundation created



+ Pivot to the group's digital transformation



+ Inaugural InVivo Quest challenge



+ Acquisition of Jardiland



+ Creation of InVivo Digital Factory



- + InVivo Code of Conduct formalised
- + Move toward community-interest business



+ Sale of Neovia

- + Stakeholders consulted on strategy and purpose



+ Materiality assessment (11,961 responses)

+ 2030 by InVivo strategy



+ aladin.farm launched



InVivo timeline

CSR WITH AN INTEGRATED AND MULTI-GRADUATED GOVERNANCE

Considering how the group is organised across various levels (see Part A), CSR governance has been designed with various layers.

- 1. The innovation test farm partnered by member cooperatives** enables us to jointly create novel solutions to meet the needs of farmers with due consideration to the ecological farming transition.
- 2. The CSR Monitoring Committee attached to the board of directors** tracks the progress made in the various goals set out in the CSR Policy.

3. The Business Line CSR Committees, members of the Executive Committee, align the direction of the various businesses with the group's CSR Policy.

4. The CSR Operational Committee brings together the corporate CSR department and the CSR contacts of the different companies to track and manage the policy on a daily basis.

5. At the same time, an **independent Mission Committee** checks on whether the group is achieving its own self-assigned mission.



CSR POLICY: COMMITMENTS AND ACTION PLANS

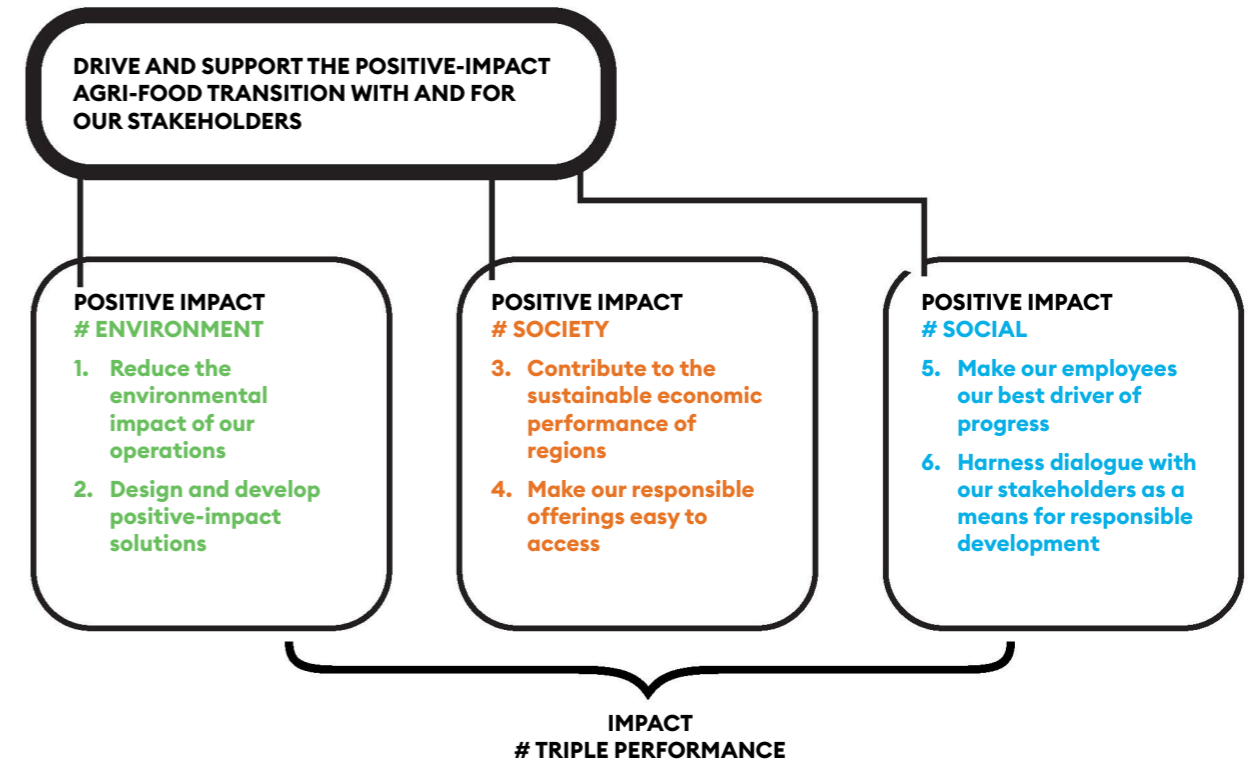
In light of what the group stands for and what its missions and 2030 strategy are, the CSR Policy seeks to go farther and faster.

It stands on a central message:

Drive and support the positive-impact agri-food transition with and for our stakeholders

This underlying focus is translated into **six commitments** that summarise the developmental opportunities identified by the group to meet the material challenges and risks perceived by InVivo and its stakeholders within its businesses and the value chain in which it operates. The group's business lines can then adjust those six commitments to the particular characteristics of their operations.

The six commitments



The group's commitments are guided by **research into the possible positive impacts on the three pillars of sustainable development**, namely the environment, economy and society. Some actions that demonstrate these commitments have an inherent **triple performance** or provide benefits to the three pillars (Impact # Triple performance). Meanwhile, other actions can have a dominant effect but still have secondary benefits on another pillar.

Considering how InVivo is organised and operates across multiple levels, the positive impacts pursued can concern (i) InVivo's businesses; (ii) direct stakeholders (co-ops, farmers, agri-food producers); (iii) the broader ecosystem (consumers and regions); and (iv) society as a whole. Effects can spill over from one area to the next.



POSITIVE IMPACT

To be deemed to have a positive impact, the benefit gleaned from a project/offer/product/solution for one pillar must not, as a minimum, worsen the prior situation on any other pillar (i.e. a chain is only as good as its weakest link).

> Example: A product will be classed as having a positive impact on the environment pillar if, and only if, it does not have any negative impact on the income of farmers (the economy pillar).

Scalability of positive impacts



Impact # Triple performance

There are two flagship programmes in the CSR Policy that pursue long-term, structural effects and specifically demonstrate InVivo's intentions on carrying out actions with triple-performance potential. Those programmes go beyond the group's operations and seek to wash over the rest of the agri-food sector.

- Contribute to carbon neutrality
- Create positive-impact solutions

Contribute to carbon neutrality

In 2019/2020, the group started to conduct Scope 1 and 2 carbon accounting on its operations within the Bioline, Corporate and Retail divisions. The group has since decided to expand on this and has defined an ambitious climate strategy for contributing to collective carbon neutrality.

In InVivo's businesses, the group aims to determine targets that it can set and be in line with keeping global temperatures below a 2°C increase by 2050. Such targets will be benchmarked against the sectoral trajec-

ories of the SNBC (the French Low-Carbon Strategy or Paris Agreement compliance strategy specific to France) or SBTi (Science Based Targets initiative). This stage opens up the way for the group to identify and prioritise those actions that are most promising to achieving the targets.

The method used, and supported by Carbone 4 and Agrosolutions, rests on the Net Zero Initiative benchmark.

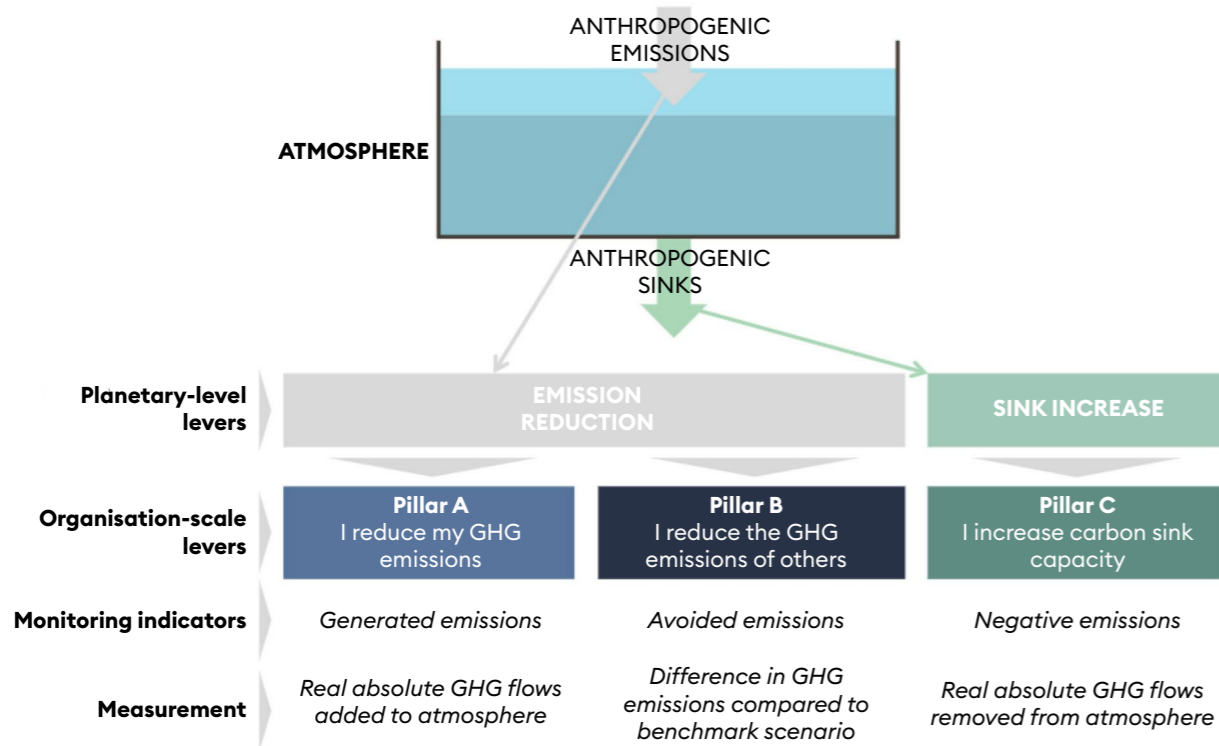
Net Zero Initiative dashboard

This benchmark is based on the idea that an organisation must act at its own level in three complementary ways to contribute to global carbon neutrality.

To help lower global emissions, it must:

1. Reduce its own direct and indirect emissions.
2. Reduce the emissions of others
 - By selling low-carbon solutions (under certain conditions);
 - By funding low-carbon projects outside its value chain.
3. Increase the number of carbon sinks
 - By developing carbon absorption within its organisation and in its value chain;
 - By funding carbon absorption projects outside its value chain.

To contribute to raising global carbon absorption rates, it must:



To ensure the group is on the right path, it launched a complementary project at the end of the fiscal year. The project has the following phases:

- **Phase 1.** A critical review of the carbon footprints of involved divisions using three main analysis points:
 - Scope
 - Methodology
 - Emission factors
- **Phase 2.** Preparation of the SBTi reduction trajectories
- **Phase 3.** Detailing action plans for carbon reduction



INVIVO RETAIL REDUCES GHG EMISSIONS THROUGH PARTNERSHIPS AND ROLL-OUT OF CARBON SIMULATOR

Pushing toward carbon neutrality in two areas

• **Eco-design of our own branded offers:** InVivo Retail designs products with environmental friendliness built in from the start and is continually striving to improve its offers. In partnership with Agrosolutions, InVivo Retail has developed a carbon simulator. This simulator is a genuine decision-making tool for its teams since it measures the GHG emissions coming from the manufacture and distribution of products. In this way, it can present better options that will reduce the carbon impact of those products.

• **Reducing energy use in our stores:** InVivo Retail has acquired an energy-use management tool from CITRON, which will allow it to monitor and energy excess and measure how effective its actions are in reducing energy consumption.



Among the actions taken, InVivo Retail is:

- gradually replacing lights with LED bulbs;
- fitting air destratifiers;
- managing thermostat controls and replacing obsolete equipment.

InVivo Retail has entered into partnerships to roll out the use of solar panels (parking shelters, store roofs, etc.) and install fast-charge stations to reduce transport-linked carbon emissions and the release of particulates and nitrogen oxides.

Create positive-impact solutions

All of InVivo's business lines (Bioline Group, InVivo Retail and Cordier) are involved in creating positive-impact offerings. Our goal is to increase by 50% the share of sales made up of positive-impact offerings (see definition above) by 2030.

This process involves two parts:

- **Screening the product or service** using a CSR-focused multi-criteria rating system (e.g., packaging level, production conditions, origin of product, etc.). All products and services must then progressively improve their rating through, for example, more stringent specifications. The proportion of sales generated from positive-impact solutions will gradually increase at the expense of standard offerings, based on predetermined targets.
- **Directly creating innovative, eco-designed offers** that maximise the positive impact of various factors (see InVivo Retail's Eco-Designed Compost below as an example).

Each business line defines an adapted evaluation grid to assess the positive nature of its offering.

Criteria for assessing a positive-impact offer



InVivo Retail has developed its CSR score card to determine the proportion of positive-impact offers within its branded products across four product families: plants, human food, animal food and other manufactured products.

The score card includes five categories of criteria:

Use value: the environmental, social or societal benefit garnered from using the product.

Origin of products: France, Europe or rest of world.

Product's intrinsic quality: composition, ease of use, originality, alignment with InVivo Retail's values.

Packaging: packaging type, packaging properties (agri-sourced, recyclable, recycled), packaging purpose (excess packaging).

Production conditions: social, environmental and ethical production conditions (in 2020 based on supplier declarations).

Based on the score card, Vivo Retail awards a score from 0 to 20 to each product; a score of 12 and higher classes the product as “positive impact”. All products must then progressively increase their score through continuous improvements.

The method used helps determine the proportion of total sales made up of positive-impact own-brand products and monitor increases based on pre-determined targets (see Part E – Targets).

Criteria for assessing a positive-impact offer



A positive-impact product is an offering that takes into account how the product affects the environment, society and economy throughout its value chain, from design to use by the end customer. This definition is the same for all InVivo subsidiaries.

Bioline by InVivo considers the use of a product in assessing whether or not it has a positive impact. It will be deemed to have one on a particular issue if, by its purpose or use, it benefits a crop and any one of the CSR issues when compared to generally observed practices.

Biodiversity, soil, climate and added value for the farmer are four CSR issues considered consistent with the group’s reporting.

Soil and climate

- Products and services that may receive the Low-Carbon Label because they avoid GHG emissions or store CO₂ in the soil.
- Products and services that conserve or improve the quality of farm soils (soil, biodiversity, organic matter, moisture retention, etc.).
- Tools and services for designing, managing, supervising low-carbon procedures.

Biodiversity

- Products and services that avoid or reduce to the bare minimum the use of synthetic plant protection products (high-precision farming, biocontrol agents, biosolutions, agronomic practices, seed variety selection).
- Products and services compatible with supply chain certifications or specifications that contain a biodiversity section.

- Tools and services for designing, managing, supervising practices favourable to biodiversity or practices that help achieve supply chain certifications or specifications that contain a biodiversity component.

Added value for farmers

- Products and services with a proven economic benefit for the farmer (better guaranteed yield with a competitively priced product or service; fewer inputs needed for identical yield; product or service price is objectively highly competitive; etc.).
- Products and services to help the farmer enter better remunerated supply chains (supply chain or carbon bonus).
- Products and services offering a proven convenience to the farmer (saved time, mental burden).

An offering will be categorised as having a positive impact on the farmer’s revenue if, and only if, it has a positive impact on at least an environmental issue or is deemed to have a neutral impact on all environmental issues. On the other hand, a positive-impact product must not negatively impact any of the other issues.

In applying these criteria, the proportion of positive-impact product sales that make up the total sales of the three Bioline divisions (Crops, Seeds, Solutions) can be determined before aggregating the total to monitor improvements.

Positivity assessment method for wine brands



In keeping with the introspection carried out in 2021 on positivity targets, Cordier created a matrix for rating its brands as part of systematising the positive impact approach.

Using five categories of criteria, Cordier assesses whether a brand can be deemed a positive-impact product. Based on the results, Cordier can determine the actions to be performed to achieve a positive rating.

- **Health:** refers to impacts relating to the use of the product comprising four sub-criteria (sulphites, consumption, zero waste, alcohol content)
- **Production:** refers to where the product is produced and/or processed, and comprises six sub-criteria (production place, environmental bonus, geographic origin of the product, transportation)

- **Quality:** relates more specifically to the wine’s quality and includes six sub-criteria (quality certification, allergens, label, quality symbol, etc.)
- **Eco-design:** refers to the packaging of the products made up of 15 sub-criteria (recyclability, sorting, weight, possible reuse, corks, labels, cardboard, ink)
- **CSR Policy:** relates to the CSR commitments made for the industrial production of the wine, comprising 15 sub-criteria (product life cycle, sustainable management of resources, biodiversity, GHGs, fair procurement, land, ethical compliance, etc.)

Each category is weighted to not unduly influence the overall rating. To be deemed a positive-impact product, the item must receive a rating above 13.

The matrix has been tested on three brands but it will be used across all brands in 2023. Once all brands have been rated, Cordier will finalise its roadmap and set targets for the expansion of positive-impact products within its global portfolio (how much such products contribute to Cordier’s sales).

Positive impact # Environment

Having a positive environmental impact requires a holistic approach to both the climate and resources. Climate and biodiversity are two fields in which InVivo endeavours to act with particular determination regardless of its businesses and those of its value chain. It seeks to do so through its operations(1) and its positive-impact offerings(2). Below we have highlighted some of the things we have done within these fields over 2021/2022.

Reduce the environmental impact of our operations

See also *Impact # Triple performance (climate strategy) above*

Alongside projects focused on managing energy use and GHG emissions, InVivo has made progress in managing waste and climate-responsible purchasing.

Waste management

A multidisciplinary work group was set up to improve how we manage our waste. It began by becoming familiar with the waste management market and its main operators. There are very few operators in this market with some regions having near monopolistic players in place. Customers have little negotiating power while prices are not readily transparent and are constantly increasing. This work demonstrated that it would be better for the group to work firstly with a workflow designer to prepare accurate specifications given that InVivo has highly variable and specific needs across the entire country. More than twenty audits were conducted in all business lines to help identify how we could best reduce ordinary industrial waste at the source. An optimised sorting process at the source would enable us to reduce the environmental impact of waste at the same time as reducing the total cost for waste collection and processing.

WASTE MANAGEMENT: USING ESO-P AND TRINOV AND INVESTING IN STORE WASTE FACILITIES

Our goal is to sort out 60% of all waste by 2025. InVivo Retail has undertaken a massive project for improving the management of waste coming from its stores. Investments have allowed the use of new materials and tools for increasing the rate of waste sorting and recovery: separate bins, cardboard shredders and composters. InVivo Retail has also purchased the TRINOV management tool that combines regulatory compliance with traceability. It enables easier management by on-the-ground teams and better tracking of waste to improve sorting and recovery rates.

As part of the roll-out of this tool, teams had training sessions on how best to use it. The goal for 2022/2023 is to employ the tool across all Jardiland and Gamm vert stores.

Trinov is also being used at Bioline sites.

Responsible purchasing

The first stage involved determining the group's maturity against other companies in the sector and standardised benchmarks, such as the guidelines set by the OECD and UN, ISO 20400, the Sapin 2 Act and the legislation on due diligence in risk prevention. Workshops could then prioritise the categories of purchases based on their strategic importance to the business and the associated CSR risks. Based on the identified actions to be taken with the business lines, roadmaps for the business lines and the group as a whole were prepared as a framework for the approach. The current issue is to develop action plans that will ensure these roadmaps become operationally implemented. Accordingly, the CSR and purchasing teams are working on a suppliers' CSR charter as well as tools that will be used to identify and manage CSR risks. We are seeking to gradually incorporate CSR into purchasing processes and fulfil the group's commitments, through a cross-functional organisation of the approach and the sharing of progress achieved in the different business lines.

Because the group acts as a centralised stockist and distributor of many products for professional use (B2B) and retail use (B2C) through its various brick-and-mortar and online sales channels, the group can use a responsible purchasing policy to exert an influence over its suppliers and the supply side as well as the demand side by guiding its member co-ops toward more ecologically sound products. The purchasing teams now have a compass and are progressively building approaches with their suppliers to improve the CSR performance of their own practices.

Design and develop positive-impact products – some examples



Carbon Extract (Bioline Group): consistent with the Low-Carbon Label method for field crops.

Eight months after its launch, Carbon Extract tool was deemed compliant with the field crops method of the Low-Carbon Label. Carbon Extract is an Agrosolutions (Bioline by InVivo) tool and has been a complete success. It can rely on 237 farm advisors trained in 85 consultancy bodies (agricultural chambers, farm cooperatives, trades, etc.). Some 1,500 farms have already entered into a contract for diagnostic tests. Measuring a farm's carbon output and committing to the low-carbon transition has never been easier, especially now that SMAG Farmer data can be imported directly into the tool. This is where Carbon Extract shows its positive impact. It enables farmers to achieve carbon neutrality with added value thrown into the mix, and offers forecasts based on the choice of agronomic levers or practices that can help regenerate biodiversity and improve the health of soils. Development has not slackened and the tool should soon integrate the Low-Carbon Label method for livestock, which will open the door to many more farms. On 20 June 2022, the audit and certification

body Bureau Veritas confirmed that Carbon Extract was consistent with the Low-Carbon Label method for field crops. The final verified and validated points related notably to the established procedures, the calculation methods for emission reductions and the sources for the benchmarks used.

beApi (Bioline Group): using precision to reduce inputs and speed up the transition

The company beApi was founded in December 2016 and today has 28 cooperatives, or 1,500 farmers, registered in the process, meaning 220,000 hectares have undergone diagnostics. The company uses the most effective and relevant high-precision agronomic tools to inform farmers on how to reduce the use of inputs while increasing yields. For the last five years, it has been offering a reliable, profitable and sustainable way to modulate crop inputs and increase the financial and environmental performance of farms.

The occasion of its fifth anniversary also saw the renewal of the agreement that underpins beApi's economic model. A work group with cooperatives was set up to consider a new five-year development strategy that would facilitate all farms concerned to transition to high-precision farming by 2030 and draw out all its agronomic, economic and environmental benefits. It is a positive-impact tool that aims to improve the income of farmers.

Eco-designed ECLOZ gloves (InVivo Retail)

InVivo Retail's approach to positive-impact products rests on identifying product ranges that have a lot of room to improve toward becoming an eco-designed offering. With the launch of the INVIVO *Nous on sème* compost range, InVivo Retail could stop using peat sources and begin creating a new positive-impact range. Similarly, it looked for ways to design gardening gloves in an ecological way, given that the textile industry has a significant impact on the environment. But the question arose: how can you improve the impact of gardening gloves which are almost exclusively made in China and whose stringent regulatory standards greatly limit what can be changed at the design level?

To answer this, several areas were studied.

- **Use of recycled material:** InVivo Retail worked with its manufacturers to include recycled fibres into its gloves. For example, almost half of the polyester used in certain models came from recycled PET bottles. In other models, it was possible to incorporate recycled cotton (up to 20%). Lastly, with the models using leather, that material came from production waste collected from the agri-food industry. This meant that recycled materials or recovered waste could make up 20-50% of the gloves' composition.
- **Relocation of materials and production:** For leather gloves, several products were relocated from China to Morocco, cutting down travel distance to under 2,000 km. Unfortunately, all production of coated gloves must remain in China because it is not yet possible to

relocate such production.

- **Reducing packaging:** The presentation card for gloves is made from recyclable cardboard and uses plant-sourced ink. For several products, the cardboard for these presentation cards is also PEFC-certified (from sustainably managed forests). We are also working on how we can replace current excess packaging (plastic bag) with a small, simple paper band.
- **Limiting the impact of production:** at an industrial scale, the use of recycled materials instead of new fibres helps save a large amount of energy, resources (especially water) and CO₂ emissions. Moreover, the factories producing these gloves are moving from coal-fuelled energy supplies to biomass-sourced energy, further reducing their carbon footprint.

How farming can mitigate climate risks: introducing the Agrosolutions innovation centre

The agricultural transition toward a resilient agrosystem requires considering how farmers can diversify their income streams and what role agriculture plays in society. If France's farmers can place themselves at the heart of new economies, such as the bioeconomy and bioenergy, they will be able to demonstrate farming's multifaceted potential. Agrosolutions has moved toward the vanguard and created an innovation centre to anticipate tomorrow's challenges. The centre has highlighted new possibilities in relation to biogas plants and agriculture-sourced energy. Several studies have already been carried out by energy specialists. Last June after two years in partnership with TotalEnergies, the two organisations inaugurated a second farm-based solar panel demonstrator at Valpuseaux. Like the original demonstrator in Channay, this one will measure the environmental impact of solar panels on biodiversity, carbon emissions, irrigation and other aspects.

Semences de France (Bioline Group)

Semences de France continued to expand its pulse range, bringing with it a real, qualitative response to the national and European demand for the production of plant-based proteins. The benefits of pulse vegetables in crop rotation are no longer in doubt. They naturally fertilise the soil, do not require extra nitrogen inputs, maintain nitrogen in the soil (thereby reducing the need for fertilising the next crop to be sown) and are a sustainable source of protein for both people and animals. They are easily a positive-impact product. Two soybean varieties developed by Semences de France have been recommended by Terres Inovia in its advice for the 2022 sowing season: Atacama and Achillea. These varieties are valued for their high, regular productivity, satisfactory compromise between yield and constituent protein, as well as the low tendency of the plants to lodge.

Bioline Agrosciences (Bioline Group)

Biosolutions are important solutions in transitioning toward an agrosystem that can sustainably produce more and better. However, it is not so simple for farmers to adopt biosolutions. A common obstacle to their widespread use is the solution's reliability from optimal dispersal. Bioline Agrosciences won bronze in the 2021 SIVAL Innovation contest for T-PROTECT®, a diffuser for the release of trichogramma. Following on from this success, Bioline Agrosciences developed its mechanised spreader, the T-PROTECT® BOOSTER.

The T-PROTECT® BOOSTER can be attached to a tractor or quad bike and can distribute at regular distances the T-PROTECT® diffusers containing trichogramma. It has many advantages. It protects against external attacks, improves crop yield, can be mechanically applied at any point of a crop's life cycle and provides more precise placement. The T-PROTECT® BOOSTER is perfectly adapted for use over large fields of crops because it quickly and automatically releases trichogramma. The improvement in yield is significant. It increases output by a factor of five or six compared to manual placement. It is, in fact, possible to protect 20-30 hectares in one hour.

T-PROTECT® diffusers and the T-PROTECT® BOOSTER are two synergetic, cutting-edge technologies that optimise crop protection.

Life cycle analysis and eco-design to improve sustainable supply chains (Agrosolutions)

Designing with the environment in mind is one way to create positive-impact products for the agricultural sector. Among its supply chains, Agrosolutions is continuing its eco-design approach—an environmental approach that feeds off creativity and innovation to produce something that stands out. It incorporates environmental factors into the design and development of products and services. It is a method that assesses a multitude of factors (greenhouse gases, eutrophication, ecotoxicity, etc.) to integrate them into the product's manufacture, transportation and use. It covers all stages from raw material extraction to end-of-life processing. Agrosolutions uses life cycle analyses to identify what the main issues are and where it should focus its operational investigations. For the last two years, the consultancy firm has been deepening its expertise to better support agri-food manufacturers and agricultural co-ops that want to innovate and distinguish themselves by improving the environmental impacts of their various product ranges.

Agrosolutions has supported Nat'Up and Novial, cooperatives involved in biscuit making (wheat, cocoa, egg and butter supply chains), livestock feed (soybean and protein crop supply chains as well as plant-based proteins and meat alternatives) and rice farming.

Cordier expands its positive-impact offerings

In setting up its Terra 360 approach and how it categorises positive-impact products, Cordier is fleshing out its actions that should come to a head in 2023. Looking forward, we can already see the formation of a solid, encouraging foundation with some brands that can be classified as positive impact while others will soon be so in a very short time: Mythique, Maris, Château Maris, Mestrezat are among those that have a positive impact; while Artis, Bonne Nouvelle, Café de Paris are on the path.

The boom in non-alcoholic wines (Cordier)

Consumers are far more conscious about their health and young people are seeking innovation and a modern take on wine. Accordingly, alcohol-free drinks are on the rise. Volumes of such drinks sold in France by retailers has risen 29% over the last five years. People now drink alcohol-free wine by choice, not because of a lack of choice. Nevertheless, there are few brands in this space which makes it easy for the consumer to find what they are looking for. Cordier's Bonne Nouvelle has been on the market for over 25 years in France and is a leader in the non-alcoholic wine segment. The brand offers a range of delicious alcohol-free drinks for sharing among friends, which are also low in calories (only 16-29kcal per glass compared to 70kcal in a glass of traditional wine). At the beginning of 2022, the brand ventured farther in the promotion of its alcohol-free wine by encouraging the adoption of a "Dry January". "This January may be without alcohol but it can still be just as fun" ran the tagline for this mass marketing campaign.

Positive impact # Society

InVivo plays an important role in the local economies where it is based as it strengthens their resilience and the economic development of farmers. Through its traceability and transparency procedures, it helps professionals and consumers alike to reap the benefits from responsible products.

Contribute to the sustainable economic performance of regions

Support local actors in developing, managing and gaining value from responsible supply chains.

Farm of the Future in France's Grand Est region (Agrosolutions)

Ferme du Futur (or Farm of the Future) is a programme entirely funded by the Grand Est region and free for the farms of the area. Currently, 100 farms of the region, whether working with livestock, crops, vineyards, market gardens or flowers, have taken the plunge and are participating in the spread of agriculture's third way. With this programme, the regional authorities can better grasp how the farms on the land operate.

A *Ferme du Futur* project is carried out over three days on a farm for the purpose of showing farmers how to take hold of their economic development strategy and consider the long-term future through bespoke guidance. Once the main issues of a farm are identified, the consultancy firm PwC provides personalised support to the farm manager, giving them the necessary tools and an action plan that can be carried out independently.

The topics looked at are very diverse: human resources, cash flow management, investment policy, marketing, communications, etc. This programme is considered as a way to accelerate growth and to give regional farmers the professional skills they need.

Reaping low-carbon rapeseed to improve the income of farmers (InVivo Trading)

Stockists (cooperatives, trading companies) collected almost 250,000 tonnes of low-carbon sunflower seeds and rapeseed during the 2021 season. These seeds were later sold onto biofuel producers. At the moment, there is a European policy on biofuels that allows the producers of these low-carbon seed farmers to receive a bonus per tonne sold. The reason for this is because biofuels from these seeds are sold at a much higher price to oil companies (the biofuel incorporation rate is set by the total emissions at the fuel pump; the better a biofuel performs on emissions, the less is needed). InVivo Trading's oilseed office plays a leading role in the market. It supplies low-

carbon seeds in large volumes to many processing plants and exports its expertise on seeds across Europe. It has developed a certifying calculator that can place a value on this production and guide stockists in the market. In this way, it helps demonstrate the value of farming practices that store more carbon dioxide in the soil as well as helping to improve the remuneration of farmers. Ultimately, InVivo Trading is contributing to the growth of a French supply chain for low-carbon oil seeds.

Joining in on the emergence of a Cuban maize supply chain (InVivo Grains, Agrosolutions)

This project grew from a simple question: why does Cuba, which has a humid tropical climate favourable to maize growing, import 90% of its needs from Brazil and Argentina (and mostly GMOs)? The main reason has been the lack of resources and skills to create a genuine local maize supply chain. InVivo Grains proposed a joint effort to the Cuban Ministry of Agriculture in building a non-GMO maize supply chain, which would help the island become self-sufficient. This project seeks to also conserve biodiversity and help fight against the effects of climate change. It is supported by the French International Cooperation Centre in Agronomic Research for Development, the Fund for Studies and Aid to the Private Sector attached to the Directorate-General of the Treasury, and Agrosolutions. The project will involve advice on what non-GMO seed varieties to sow, how fertilisation practices can be optimised, as well as an introduction to soil conservation agriculture that limits soil work and encourages crop rotations (using beans). The project will also contribute to the building of two sites for the receipt, drying and storage of harvests.

Despite teething difficulties brought about mainly by the pandemic, the development programme began to be put in place by late 2021. Partner businesses of the project carried out a first harvest of beans, with its yields being very encouraging (double the historic yield). Moreover, InVivo greatly helped in applying for a €5 million loan from the French Development Agency through the Cuban Central Bank which would allow the Cuban Ministry of Agriculture to import farm equipment (tractors, air seeders, combine-harvesters) and fund the construction of a drying-storage plant that would secure production.

We expect that, by late 2026, 2,500 hectares will be managed according to soil conservation agriculture practices (direct sowing with cover plants). And production should reach 18,000 tonnes of maize and 4,500 tonnes of beans, fed by rain or irrigation, which is the volume produced on 39,000 hectares today.

Atekka (Bioline Group)

Atekka offers new insurance products for agricultural supply lines. InVivo's subsidiary has developed a suite of insurance products thanks to knowledge on farming and insurance, supplemented by feedback from agricultural professionals. With this feedback, products have been made simple, effective, fair and transparent. Atekka can provide the most relevant and effective products on the market by creating a novel service-focused approach and employing technological algorithms for assessing risks.

In March 2022, Atekka teamed up with the cooperative Océalia and insurance-tech company Understory to create a unique insurance product to cover the risks of hailstones and frost on vineyards. This novel product, co-developed and distributed by Atekka, offers winegrowers a way to protect themselves financially from the impact of increasingly severe weather conditions. It uses a transparent system to provide flexible cover and determine excess applicable to the land plots. In turn, pay-outs are made faster which allows for a quicker recovery during the growing season.

New-Age vineyard (Bioline Group)

In the process of creating cross-functional services, Ferme LEADER and Agrosolutions joined forces to support the *Les Vignerons de Buzet* co-op in its ecological transition initiated a decade earlier. The question was how could the co-op continue to make wine despite climate change and without using irrigation techniques or chemicals? A solution was tested: push its production model toward a greater optimisation of the ecosystem services provided by this new type of vineyard. The cooperative set the goals of withdrawing all synthetic chemical inputs, preserving living soils and having a positive impact on land in an environmental, economic and social sense. To accomplish these objectives, the winegrowers' co-op, supported by the Nouvelle Aquitaine region and its VitiRev programme, established in 2019 a 17-hectare "New Age" trial farm that involved practices in agroforestry, resistant grape varieties, innovative techniques and water stewardship. The project has been rolled out on a grand scale so that it now measures the impact and effect of each action on the winegrowing ecosystem and vineyard profitability, from grape planting to wine production. Agrosolutions provides its expertise in carrying out assessments based on specific water, soil and biodiversity indicators. Fermes LEADER is creating novel tools (sensors and probes) to assess and quantify the impact of actions over a number of years.

Make our responsible offerings easy to access

Enabling our deaf and hard-of-hearing customers to use our telephone services (InVivo Retail)

Today, one out of every ten French people is deaf or has difficulty in hearing. That is over six million people in the country. For many, it is difficult or nigh on impossible to contact customer service, make an appointment or ask for advice over the phone.

InVivo Retail chose to employ the ROGER-VOICE platform for its Jardiland (in 2019) and Gamm vert (in October 2021) brands to help break down this barrier for those with hearing loss.

For enquiries about products or a pending order, deaf and hard-of-hearing people can call the Customer Relations Desk over the phone and interact live with someone.

They can choose the communication method that best suits them: automatic text transcription, French sign language or cued speech.

Thanks to this platform, almost 100 customers have been able to communicate with us for a total of 240 minutes and receive answers to their questions about our products and services.

In time, all brands under the InVivo Retail umbrella, along with institutional sites, will have this service in operation.

Raising awareness among the public (InVivo Retail)

Since InVivo Retail's purpose is to ensure every person can benefit from nature, it considers raising the general public's awareness on environmental issues to be in line with its CSR commitments.

InVivo Retail and the InVivo Foundation have joined France Nature Environnement (FNE) in the "Hedgehog Census" operation. This project aims to raise awareness among people about the animal by having them help in counting Europe's hedgehogs. The common hedgehog is becoming increasingly rare in France; scientists believe it could even disappear by 2050. These small animals are actually a good indicator of whether the ecosystem is healthy and a helpful friend to gardeners.

Over three years, the InVivo Retail network will encourage its customer to study the life in their garden and share their observations with FNE so that it can improve information on the creature and protect it.

Flowers for Bees Week took place between 10 and 19 June. The occasion was used to encourage the public to grow bee-friendly plants, understand the critical role played by these pollinators within the ecosystem and maintain the fertility of the soil. A record of over 570 stores belonging to InVivo Retail brands rallied for the cause.

Through its gardening brands, InVivo Retail welcomed over 14,000 children to its stores for the 23rd Gardening for Schools Week which is run by the different professions. The event took place on 14-19 March 2022 and sought to raise the children's knowledge on what gardening can do for nature and biodiversity.

Point of sale certifications and animal welfare (InVivo Retail).

The goal is to have all stores with animal welfare certifications by 2025. Following on from its values and purpose, InVivo Retail has undertaken to carry out its businesses using practices conducive to improving animal welfare. Accordingly, InVivo Retail is rolling out its animal welfare label programme across all its points of sale. For its stores that only sell products for farmyard animals, there is a specific farmyard animal welfare label.

The label is awarded to a store once its practices have been audited against an animal welfare benchmark by an independent third party. The labelling process covers 14 topics and 32 factors. There is also a requirement for employees who work on the animal product segment to be trained and certified.

The **seven commitments** of animal welfare-labelled stores are:

1. Employees should be Certi'Animaux-certified – our baseline training on animal welfare
2. Animals should be chosen only by carefully selected partner breeders
3. Animals must be transported with care
4. Animals must be well treated and fed during their stay
5. Animals are to be kept in good health by monitoring and veterinary care
6. Animals should be allowed to flourish, with living quarters designed for physiological and behavioural development
7. Our advisors must support owners by helping them take care of their animals



Positive impact # Social

InVivo's ability to innovate and grow depends on the quality of the partnerships and collaborations we enter with various internal parties (employees, social partners, cooperatives) and external stakeholders (associations, think tanks, academia, national and international institutions).

Making employees our driving force

Given the varied nature of businesses within InVivo, our social policy seeks to address the issue of fairness within the different needs of our employees, whether they work in the office, research lab, store, factory or warehouse.

This policy revolves round the topics of safety, quality of life, training and commitment.



Actively promoting health and safety in the workplace

The group sets great store on preventing work accidents and occupational illnesses. Almost half of all work accidents is caused by the handling of deficient materials. This situation reverberates through the employer brand and CSR performance. The priority has been placed on using occupational health and safety management systems that are appropriate for the given business, since hazards and legal obligations differ from one business to the next, whether it is a point of sale, a factory or logistics platform.

InVivo Retail's Health and Safety Programme
InVivo Retail is continuing to roll out its InVivo Retail Health and Safety Programme.



Objectives: create a proper health and safety culture and halve the number of workplace accidents with stoppage by 2025.

On World Day for Safety and Health at Work (28 April 2022), the InVivo Retail executive management announced its occupational health and safety policy to all employees.

Three focal points of InVivo Retail's Occupational Health and Safety Policy

- Organisation and processes: define the rules and procedures for avoiding occupational hazards;
- Managerial practices: change practices to develop a health and safety culture;
- Human and financial investments: develop skills and ensure a healthy, safe environment for all.



The 2021/2022 action plan prioritised:

- a safety inspection of the racks in the storage rooms of stores. The inspections were carried out on all grounds and allowed standards to be defined which will be employed during the 2022/2023 fiscal year;
- the provision of protective material. Stores were provided with storage containers to secure dangerous products and with safety ladders to reduce falls from heights;
- the launch of a priority training plan. Two priority training programmes were given:
 - **analysing the risks and causes of workplace accidents** and an action plan. This training was for managers and designed to train them on analysing occupational hazards and causes of accidents, as well as how to create a preventive action plan.
 - **preventing handling risks** – the primary cause of occupational accidents and illnesses at InVivo Retail. This bespoke training was aimed at all employees who were exposed to this risk in our stores and warehouses. It trained teams on the best way to hold oneself when handling equipment and how to warm up muscles.

At Bioline by InVivo, workplaces are increasingly diverse now that InVivo has finalised the acquisition of Soufflet Group. Offices, laboratories, silos, production factories, logistics platforms and R&D test farms all present their own specific hazards in relation to products and processes. The main hazards relate to the use of machinery, facilities, materials, tools, working at height (roofs, frames, silos), repetitive movements or standing for periods of time. To decrease the number and seriousness of accidents beyond what is required by European and French regulations, Bioline by InVivo is promoting an Occupational Health and Safety Charter based on seven commitments (see diagram). These commitments are relayed by QHSE contacts across all business lines.

The seven commitments of Bioline by InVivo's Occupational Health and Safety Charter



This QSHE policy bears fruit mainly on logistics and storage where employee safety is an absolute priority. For almost four years now, an ambitious policy has been in place to make the employees at 12 Logistique & Stockage sites aware of and competent in preventing occupational hazards. This has decreased the number of accidents by half compared to 2019; the accident frequency rate is now at 13.21. The goal is to once again halve this rate within the next five years.

Quality of work life: signing and implementing the New Work Organisations agreement

The New Work Organisations agreement was signed in November 2020 with the majority of social partners and on the back of over nine months of pandemic-imposed working from home. This agreement goes beyond attempting to make remote working a success. It seeks to build on the experience of 2020/2021 to anticipate future problems, organise work practices that are eminently more flexible, resilient and efficient—one where employees can reconcile their work and personal lives. It initiates an organisational transformation across many facets of the group, including a reduction in office space that had already begun.

The new organisation of work, symbolised by the expansion of remote work to 50-60% of working time, was gradually put in place before being fully enacted on 1 October 2021. With this agreement, the group accomplishes four essential, complementary goals:

- ensuring the well-being of employees at and away from work;
- improving collective performance;
- increasing the use of digital technology;
- respecting the environment and employees' health.

FizYou: the sports and health app for staff in the office or at home

Following months of working from home during lockdowns and after signing the New Work Organisations agreement, InVivo Group teamed up with FizYou in May 2021. Through this new sports and health partner, employees are offered an innovative way to keep in shape and maintain a good quality of work life. FizYou's programme leverages high-level sports expertise to teach employees how to stay fit and avoid musculoskeletal disorders. It is a practical, fun digital platform that is intuitive, offers complete, personalised programmes, presents downloadable exercise sheets, and provides webinars.

The programme was originally scheduled to last 12 months but, thanks to its adoption rate, has been extended into 2022/2023.

Training: launch of the Nature and Talents Campus (InVivo Retail)

In January 2022, InVivo Retail launched its company college, the Nature & Talents Campus which would enable its employees to expand their future-proof skills. InVivo Retail has made continuous training one of its pillars of its strategy; from this, its employees can increase their commitment to the life of the business and be a driver of its transformation.

Equipped with a professions monitoring centre, the Nature & Talents Campus hosts a network of internal and external skilled people who can provide training sessions and innovative, high-impact, digital educational modules with a positive approach to nature.

This campus is responsible for carrying out large strategic projects, like the training of 670 managers up to our "Manager by Nature" standard and our InVivo Retail Health and Safety Programme.

Using digital tools and InVivo Virtual Office to improve working from home

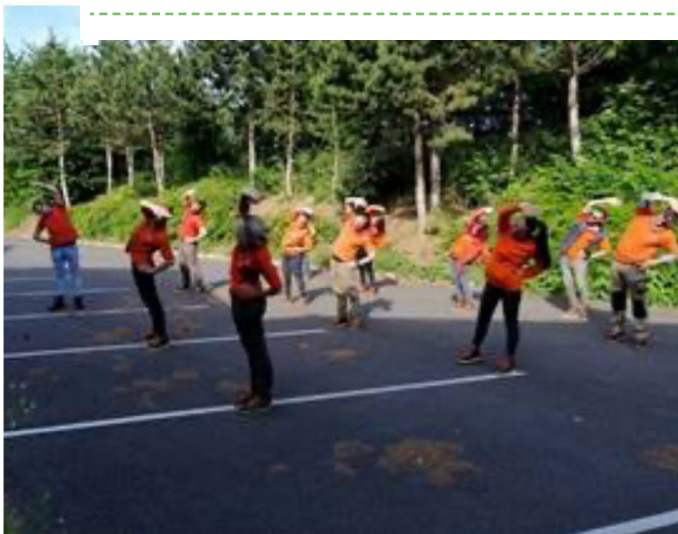
To help employees get to grips with the new organisation of work, a virtual office (digital work platform) was created and employed in November 2021. The office allows all employees to work effectively in person or away from the office. It can be accessed directly through Microsoft Teams from a PC, tablet or smartphone. The platform contains all information on the group and its business lines and provides employees with access to all tools. This new tool has been a rousing success—almost 80% of employees have connected to the InVivo Virtual Office since its launch.

Linking employees to our strategy: building the 2030 project together

On 15 June 2022, InVivo held a #DareTogether forum bringing together 500 employees from across the group's divisions. Thierry Blandinières, CEO of the group, invited all employees to participate in building the new strategy plan, 2030 by InVivo. Over three weeks, employees shared their ideas and voted on them on a digital platform that was open to everyone: 1,136 ideas were suggested and almost 12,000 votes cast. In all, 2,136 participants contributed in some way to this project. It was a mass mobilisation demonstrating the dynamism of our committed staff.

Harness dialogue with our stakeholders as a means for responsible development

InVivo organises and participates in stakeholder communities (international bodies, public authorities, academia, private actors) because joint, partner-based actions are necessary to create a resilient, contributing agrosystem in sync with the achievement of the UN's Sustainable Development Goals and the expectations of local, national and international consumers.



OP2B (One Planet Business for Biodiversity)



OP2B is a novel international coalition comprising a score of businesses that act in favour of agriculture and biodiversity. InVivo joined this coalition in 2020. The companies forming the OP2B coalition operate in 190 countries. Beginning within the framework of the One Planet Lab, the coalition of businesses acting for biodiversity was launched on 23 September 2019 during the United Nations' Climate Action Summit held in New York.

The coalition is determined to drive transformational systemic change and catalyse action to protect and restore cultivated and natural biodiversity within the value chains, engage institutional and financial decision-makers, and develop and promote policy recommendations that promote nature-positive biodiversity. OP2B actively participated at the IUCN Congress in Marseille in September 2021.

The coalition is focused on three pillars: scaling up regenerative agriculture; enhancing cultivated biodiversity; and protecting high-value ecosystems (forests, wetlands, natural pasturelands). The companies began with setting out a framework for the transformation, namely regenerative agriculture, which it presented at the IUCN Congress in Marseille.

FOUR GOALS TO REGENERATIVE AGRICULTURE

- Protect and increase biodiversity on and around farmlands
- Improve or conserve the soils' ability to retain moisture and carbon, through the use of plants, livestock and appropriate farming practices
- Improve the resilience of crops and nature, while reducing recourse to pesticides and fertilisers
- Boost the livelihood of farming communities

Toward an agriculture focused on life



InVivo is working with PADV (*Pour une Agriculture du Vivant*), a French association founded in 2018 and arising from a collaboration of actors working across the entire agricultural supply chain. It focuses on the fundamental agronomic challenge of how we should preserve and rejuvenate the soil. PADV, with its members, has created benchmarks for determining the progress made in ecological farming along with a soil regeneration indicator to measure the results of the various initiatives. The association also launched a

digital platform – agroécologie.org – that can be used to perform diagnostics and offer training on ecological farming. PADV is constantly growing and garnering interest. Today, the association has 670 members.

The agri-food transition requires a large-scale transformation. Digital tools offer a major resource to propagate new practices and measure how much value they can add. This past year, InVivo and PADV collaborated together to incorporate the regeneration indicator into the tools of Smag, a subsidiary of InVivo Group, and into certain positive-impact products, such as Carbon Extract. It is also a sign of how collective intelligence can be leveraged to advance responsible development.

Act4Nature international



InVivo knows that biodiversity is an essential cog in protecting the environment and fighting climate change. With this in mind, InVivo renewed its participation in Act4nature—an initiative led by the think tank *Entreprises pour l'Environnement*. Sixty-five companies have joined the cause since the initiative's beginnings in 2018. As part of Act4nature, InVivo is committed to supporting farmers as they adopt the principles of a regenerative agriculture through projects relating to the domestic production of pulses favourable to agro-biodiversity; carbon storage promoting soil-based biodiversity; organic inputs as opposed to synthetic ones, including biosolutions and biocontrol agents; longer crop rotations and plant cover; and traceability tools to help evaluate the progress made. InVivo has expanded the number of initiatives for creating the conditions that will help different types of farmers to adopt regenerative agriculture.

Academic partnerships

The Integrated Multi-Capital Performance Research Centre attached to the Nantes Business School takes an interest in how social and environmental factors are taken into account in international accounting standards. In September 2021, InVivo Group began working with a doctoral student who is imagining what positive-impact accounting would look like. The project aims to discover what new accounting standards could apply at the European level, which fits in perfectly with InVivo Group's new status as a community-interest corporation. Businesses that would adopt such new accounting standards could then gain access to new channels of finance.

Table summarising our six CSR commitments, and the corresponding levers and actions

*Terms in bold in the Actions column refer to points developed in the Actions Panorama of our CSR Policy.

Positive impact # Environment

Our commitments	Our aims	Actions in 2021/2022*
1. Reduce the environmental impact of our operations	Contribute to preventing climate change and adapting to it Contribute to safeguarding biodiversity	<ul style="list-style-type: none"> Continued working on the climate strategy with EcoAct, redefined pathways following the acquisition of Soufflet Group and aligned methodologies across the new group. Phyteurop: at the Montreuil-Bellay site, planted pollen-producing plants, supplied by Semences de France, on 10,000 m² of fallow land and set up two connected bee hives in partnership with the Apitech by Fermes LEADER network. Bioline AgroSciences: developed an eco-design programme for packaging, including CART® technology which was presented at the Fruit Focus trade show in Madrid. Bioline AgroSciences: installed solar panels at the Almeria site to power the air conditioning system in the production hall. Continued the cross-sectional Responsible Purchasing programme: prepared a CSR charter for group suppliers within the CSR/Purchasing committee, pooled resources and work with Soufflet teams, gradually introduced the programme across the business lines.
	Promote and jointly create responsible products and services Incorporate CSR into the overall strategy and brand strategies as well as the mission of InVivo's companies Develop knowledge and innovation to create sustainable products and solutions with those working in InVivo supply chains	<ul style="list-style-type: none"> InVivo Retail continued rating its positive-impact offerings. Agrosolutions: Carbon Extract: a tool recognised as compliant with the field crops method of Bureau Veritas' Low Carbon Label, making it the first complete support tool for the low-carbon transition, it is usable in all production systems. Carbon Extract has been used by 237 agricultural advisors who have performed 1,500 diagnostic tests. DTI Sementes: DTI worked with RTRS (Round Table on Responsible Soy) to promote a soybean supply chain that causes zero deforestation. DTI provided technical and financial support to voluntary suppliers and clients in their RTRS certification. During 2021/2022, the first supplier co-op was certified. Semences de France: marketed MÉLANGE CERTIMIX BIO+ 2022, a mix of common wheat varieties with a certain protein content. Eco-design of Ecloz gloves by InVivo Retail. Eco-designed cosmetics range, Cultiv, launched.

Positive impact # Society

Our commitments	Our aims	Actions in 2021/2022*
3. Contribute to the sustainable economic performance of regions	Strengthen local economies and their resilience Help farmers earn a better livelihood from their work through the cooperative model	<ul style="list-style-type: none"> Supported the New-Age Vineyard in the Nouvelle Aquitaine region. Farm of the Future programme set up in the Grand Est region to give professional skills to farm managers. Strengthened a low-carbon rapeseed supply chain, providing better compensation to co-ops and farmers producing sustainable seeds. Launched Carbon&Co in partnership with 15 cooperatives, to ensure agricultural carbon credits from projects with multiple environmental benefits could be sold at the best price possible. Contributed to the creation of a non-GMO maize supply chain in Cuba.
	4. Make our responsible offerings easy to access	Act toward establishing a safe, healthy and sustainable food supply Offer products and services guaranteeing health and safety, traceability and information transparency

Positive impact # Social

Our commitments	Our aims	Actions in 2021/2022*
5. Make our employees our best driver of progress	<p>Ensure the health and safety of our employees in what they do</p> <p>Promote a decent quality of work life</p>	<ul style="list-style-type: none"> • New Work Organisations agreement establishes remote working over the long term at 50-60% as a standard for flexible hours and quality of work life. • One Manager programme helping managers get to grips with the new forms of work organisation. • Occupational health and safety: InVivo Retail's Health and Safety programme, Occupational Health and Safety Charter at Bioline by InVivo and Cordier. • Development of a quality of work life policy at Agrosolutions: campaign launched in October and employees voted on the first quality of work life actions they wanted to see started. An exercise bike was installed in the offices; several afterwork team games and inspirational conferences were organised. Lastly, consultants entered the sports challenge, United Heroes, in which they collected €2,000 for the association <i>Solidarités Paysans</i> over the course of a month.
6. Harness dialogue with our stakeholders as a means for responsible development	<p>Raise awareness among our strategic stakeholders about the socio-economic challenges of our sector</p> <p>Cultivate collective intelligence to help us continue developing</p> <p>Apply and spread our ethics code both internally and among our stakeholders</p>	<ul style="list-style-type: none"> • Agrosolutions' facilitation network trained on the "Climate Saga" tool for organising workshops to inform on climate issues. This past year, Agrosolutions trained the entire Bioline management committee as well as the logistics and storage management committee. • InVivo joined the OP2B coalition that works to preserve biodiversity through regenerative agriculture. • Continued partnership with <i>Pour une Agriculture du Vivant</i> (PADV) and fine-tuned the soil regeneration indicator. • InVivo participated in the preparation of the UN's Food Systems Summit. • InVivo renewed its support for the Act4nature initiative that works for improving biodiversity. • Research partnerships with the agricultural financing research centre of the IAE Paris Sorbonne and the Integrated Multi-Capital Performance Research Centre at Nantes Business School to develop a sustainability assessment tool for investors and new European accounting standards incorporating ESG factors. • Responsible purchasing policy including high-risk countries for due diligence.

E. Targets and performance indicators

NOTE ON METHODOLOGY USED IN EXTRA-FINANCIAL REPORTING

InVivo Group reports extra-financial information with the aim of satisfying its obligations under Articles R. 225-105, R. 225-105-1 and L. 225-102-1 of the French Commercial Code.

Report period and frequency

The information collected herein covers the period from 1 October 2021 to 30 June 2022, a period of nine months during the 2021/2022 fiscal year. Such information is analysed on an annual basis.

Scope

The scope of the extra-financial report seeks to be representative of InVivo Group's businesses. It has been determined according to the following rules:

- only companies consolidated under the full consolidation method for the annual financial statements are included within the scope of the extra-financial report;
- for retail activities, only integrated stores are included within the scope of the extra-financial report (franchise stores are excluded);
- entities integrated or created during Year 1 will be included in the extra-financial report from Year 2, thereby adopting a gradual inclusion;
- entities sold or disposed of during Year 1 will be excluded from the extra-financial report in that Year 1.

Any changes to the scope for the Year 1 report will occur on 1 July of that Year 1. Changes will be made by InVivo Group's management.

The scope of the extra-financial report for fiscal year 2021/2022 comprises the businesses of InVivo Union (excluding the Agri-supplies Partnership Hub) and of InVivo Group and its divisions, i.e., the businesses of InVivo Retail, Cordier and Bioline by InVivo. In 2021/2022, the report's scope covered 84% of revenue and 100% of employees of InVivo Group.

The characteristics that limit the scope of certain indicators are described in the section entitled "Methodology characteristics and limitations" below.

Choice of policies, results of policies and extra-financial performance indicators

The policy choices and results as well as the extra-financial performance indicators provided in this extra-financial performance report are intended to meet the main social, societal and environmental risks of the company's businesses.

Consolidation and internal controls

The data were collected centrally or from each entity included within the scope of extra-financial reporting, and have come from the following sources: excerpts from information systems, Excel monitoring files, invoices, etc. Qualitative information was collected centrally by InVivo Group's management.

External controls

In compliance with the provisions of Article R. 225-105-2 of the French Commercial Code, InVivo Group appointed Bureau Veritas during the 2018/2019 financial year as the independent third party responsible for verifying the extra-financial performance report. The reasoned opinion on this report's compliance and on the accuracy of the information provided is given on pages 57-59.

Methodology characteristics and limitations

Indicators	2021/2022 report scope	Methodology characteristics
Scope 1 and 2 GHG emissions tied to revenue and sales area.	<ul style="list-style-type: none"> • Bioline: Bioline Agrosociences, Fertiline, Phyteurop, Semences de France, Silos • Cordier: Café de Paris factory. UCCOAR factory. Trilles factory, GVS and Cordier • Retail: Stores – BIO & CO, GAMM VERT SUD OUEST, Gamm Vert Synergies Centre (formerly Agralys distribution), Gamm Vert Synergies Ouest (formerly Terrena GP), Gamm Vert Synergies Sud-Ouest (formerly Espaces Verts), INVIVO RETAIL SUPPLY CHAIN (formerly EDIMAG), Jardinerie VEGETALIS FREJUS SARL, Jardinerie VEGETALIS LA LONDE SARL, Marque Passion Production (formerly Neodis), SAS JARDILAND • Corporate: Tour Carpe Diem 	<ul style="list-style-type: none"> • Continental France emission factors, ADEME carbon baseline: <ul style="list-style-type: none"> - Electricity - France 0.0571 kgCO₂e/kWh - Natural gas - Combustion 0.205 kg-CO₂e/kWh GCV - Heating oil - Combustion 3.25 kg-CO₂e/litre - Petrol - Combustion 2.80 kg CO₂e/litre - Diesel - Combustion 3.16 kg CO₂e/litre • Sales area calculated as ground surface (net surface area + nursery area).
Proportion of revenue generated from positive-impact solutions: carbon, farmers' remuneration, biodiversity, soils.	<ul style="list-style-type: none"> • Bioline Group subsidiaries included in report: CCAB, Bioline AgroSciences UK, Bioline Iberia, Bioline AgroSciences France, Bioline AgroSciences US, Phyteurop, Life Scientific France, Semences de France, Agrosolutions, SMAG, beApi, Atekk. • InViVo Union businesses included in report: Fertiline (excluding its central purchasing activity) • Bioline Group subsidiaries outside scope: LS Production, Novasem, Tradisco Seeds, DTI Sementes, Aegilops, Life Scientific, Life Scientific Spain, Life Scientific Germany, Medol, Dudutech, Agrinovex, Corporate • InViVo Union businesses outside scope: Logistique et Stockage, PPA, Vert Cité, Fertiline - central purchasing activity, seed division business • Cordier: Café de Paris, Cordier, Mestrezat, Cordier Diffusion, UCCOAR factory. Trilles factory, SudVin, GVS, INNOVO, LAB. • Retail: Own brands. Namely INVIVO RETAIL PRODUCTION MARCHANDISES, and Marque Passion Production (formerly Neodis) 	<ul style="list-style-type: none"> • InVivo categorises a solution as having a positive impact based on factors that may vary from one business line to the next. Positive impact is defined for each business line in the section entitled: CSR Policy: commitments and action plans.
Proportion of waste recovered.	<ul style="list-style-type: none"> • Wine: Café de Paris, UCCOAR factory. Trilles factory, SudVin • Retail: Gamm Vert Synergies Centre (formerly Agralys distribution), Gamm Vert Synergies Ouest (formerly Terrena GP), Gamm Vert Synergies Sud-Ouest (formerly Espaces Verts), SAS JARDILAND • Corporate: Tour Carpe Diem 	

Indicators	2021/2022 report scope	Methodology characteristics
Proportion of sales points operating Too Good To Go	<ul style="list-style-type: none"> • Retail: Gamm Vert Synergies Centre (formerly Agralys distribution), Gamm Vert Synergies Ouest (formerly Terrena GP), Gamm Vert Synergies Sud-Ouest (formerly Espaces Verts), SAS JARDILAND 	
Proportion of sold bottles recycled	<ul style="list-style-type: none"> • Cordier: Café de Paris, UCCOAR factory. Trilles factory, SudVin, INNOVO, LAB. 	<ul style="list-style-type: none"> • Calculated using number of bottles sold "off-trade" in France and recycling data related to the Adelphe contribution
Water use related to sales area	<ul style="list-style-type: none"> • Retail: Gamm Vert Synergies Centre (formerly Agralys distribution), Gamm Vert Synergies Ouest (formerly Terrena GP), Gamm Vert Synergies Sud-Ouest (formerly Espaces Verts), SAS JARDILAND 	<ul style="list-style-type: none"> • Sales area calculated as ground surface (net surface area + nursery area). The use of sub-metering expanded gradually during the year which means that some stores did not report full-year consumption.
Proportion of French-sourced purchases	<ul style="list-style-type: none"> • Retail: Own brand • Cordier: Café de Paris, Mestrezat and SudVin 	
Proportion of food purchases from organic farming	<ul style="list-style-type: none"> • Retail: Gamm Vert, Jardiland, Nalods, Bio&Co, So France Exploitation • Cordier: Café de Paris, Mestrezat and SudVin 	
Proportion of private-label purchases transformed or manufactured in France	<ul style="list-style-type: none"> • Retail: Own brand French-sourced food/pets/gardening 	
Proportion of purchases from co-ops	<ul style="list-style-type: none"> • Cordier: Café de Paris and Union • Corporate: Trading 	
Number of farmers subscribed to SMAG Farmer	<ul style="list-style-type: none"> • Bioline: Smag 	<ul style="list-style-type: none"> • Calculated using use rate of Smag tool and BeApi solutions
Use rate of digitalisation tools for wine producers	<ul style="list-style-type: none"> • Cordier: Union 	<ul style="list-style-type: none"> • Calculated based on number of farmers using Aladin within member cooperatives
Use rate of Aladin among member cooperatives	<ul style="list-style-type: none"> • Group 	<ul style="list-style-type: none"> • Calculated based on number of farmers using Aladin within member cooperatives

Table of extra-financial report indicators

Indicators	2021/2022 report scope	Methodology characteristics
Number of subscribers to SMAG trace	• Bioline	
Proportion of wine brands committed to an environmental approach	• Wine	
Workplace accident with stoppage frequency rate	• Scope: France excluding Life Scientific France and Aegilops	
Workplace accident severity rate		
Proportion of eligible employees who work remotely	• Scope: France excluding Life Scientific France	
Proportion of women in total workforce	• Scope: Group excluding Jardiland Spain/Portugal	
Proportion of women in management	• Scope: France excluding Life Scientific France	
Proportion of women who are executives	• Scope: France	
Proportion of workforce who received training	• Scope: France excluding Bioline	
Average attendance rate of cooperatives at general meetings	• Group	
Proportion of employees trained on the code of conduct	• Group	Calculation is based only on a seven-month period

Positive impact # Environment

Our aims	Commitment	Matching SDG	Performance indicator	2021/2022 (1 October 2021-30 June 2022)	Scope
COMMITMENT: REDUCE THE ENVIRONMENTAL IMPACT OF OUR OPERATIONS					
Contribute to preventing climate change and adapting to it	Direct GHG emissions	SDG 9 SDG 12	Scope 1 and 2 GHG emissions related to revenue	26.2 kgCO ₂ e/€k	Bioline - Cordier Corporate
			Scope 1 and 2 GHG emissions related to sales area	15.2 kgCO ₂ e/m ²	Retail
	Waste recovery	SDG 12	Proportion of waste recovered	31%	Cordier - Retail
			Proportion of sales points operating Too Good To Go	79%	Retail
Contribute to safeguarding biodiversity	Water consumption	SDG 6	Proportion of sold bottles recycled	30%	Cordier
			Water use related to sales area	0.25 m ³ /m ²	Retail
	Biodiversity	SDG 13 SDG 15	Proportion of sites with a biodiversity conservation programme	Under development	Group
COMMITMENT: DESIGN AND DEVELOP POSITIVE-IMPACT SOLUTIONS					
• Promote and jointly create responsible products and services	Positive-impact solutions	SDG 1 SDG 2 SDG 3 SDG 6 SDG 9 SDG 12 SDG 13 SDG 16	Proportion of revenue generated from positive-impact solutions: carbon, farmer remuneration, biodiversity, soils, input reduction	36%	Bioline Retail Cordier
			• Incorporate CSR into the overall strategy and brand strategies as well as the mission of InVivo's companies	Revenue from triple performance innovations sold on markets	Under development
• Develop knowledge and innovation to create sustainable products and solutions with those working in InVivo supply chains	Animal welfare	SDG 12	Retail: Proportion of gardening stores with animal welfare label	56%	Retail

Positive impact # Society





Our aims	Commitment	Matching SDG	Performance indicator	2021/2022 (1 October 2021-30 June 2022)	Scope
COMMITMENT: CONTRIBUTE TO THE SUSTAINABLE ECONOMIC PERFORMANCE OF REGIONS					
<ul style="list-style-type: none"> Promote and jointly create responsible products and services Identify CSR risks, manage them and turn them into opportunities 	Responsible sourcing	SDG 16	Proportion of French-sourced purchases	85%	Cordier - Retail
			Proportion of food purchases from organic farming	12%	Retail - Cordier
			Proportion of private-label food purchases transformed or manufactured in France	58%	Retail
			Proportion of purchases from co-ops	55%	Cordier
Develop knowledge and innovation to create sustainable products and solutions with those working in InVivo supply chains	Effective farming thanks to agriculture digitalisation and access to new technologies	SDG 1 SDG 2 SDG 8 SDG 9 SDG 13	Number of farmers subscribed to SMAG Farmer	20,127	Bioline
			Use rate of digitalisation tools for wine producers	Under development	Cordier
			Use rate of Aladin among member cooperatives	20%	Group
COMMITMENT: MAKE OUR RESPONSIBLE OFFERINGS EASY TO ACCESS					
<ul style="list-style-type: none"> Act toward establishing a safe, healthy and sustainable food supply Offer products and services guaranteeing health and safety, traceability and information transparency 	Safe, sustainable food thanks to traceability of results-based farming and transparency for the consumer	SDG 1 SDG 12	Number of subscribers to SMAG trace	19	Bioline
			Proportion of wine brands committed to an environmental approach	8%	Cordier
Offer products and services guaranteeing health and safety, traceability and information transparency	Sales per channel	SDG 12	Sales per channel (local food circuits, digital)	Under development	Retail Cordier


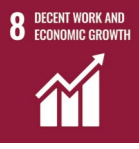



Positive impact # Social



Our aims	Commitment	Matching SDG	Performance indicator	2021/2022 (1 October 2021-30 June 2022)	Scope
COMMITMENT: MAKE OUR EMPLOYEES OUR BEST DRIVER OF PROGRESS					
Ensure the health and safety of our employees in what they do	Employee safety	SDG 8	Workplace accident with stoppage frequency rate	25.4	Scope France
			Workplace accident severity rate	1.45	Scope France
Promote a decent quality of work life	Work organisation	SDG 8	Proportion of eligible employees who work remotely	77.9%	Scope France
	Employee commitment	SDG 13	Employee commitment	Under development	Group
	Men and women in workforce	SDG 8 SDG 10	Proportion of women in total workforce	50.0%	Group
			Proportion of women in management	41.7%	Group
Employee training	SDG 4 SDG 8	Proportion of workforce who received training	59.9%	Scope France	
COMMITMENT: HARNESS DIALOGUE WITH OUR STAKEHOLDERS AS A MEANS FOR RESPONSIBLE DEVELOPMENT					
<ul style="list-style-type: none"> Promote and jointly create responsible products and services Identify CSR risks, manage them and turn them into opportunities Incorporate CSR into the overall strategy and brand strategies as well as the mission of InVivo's companies 	Responsible purchasing	SDG 16	Proportion of suppliers undertaking a responsible approach	Under development	Group
			<ul style="list-style-type: none"> Consolidate the cooperative model by fairly sharing created value Incorporate CSR into the overall strategy and brand strategies as well as the mission of InVivo's companies 	Relationship with cooperatives and partners	SDG 16 SDG 17
Fight corruption, money laundering and bribery	Code of conduct	SDG 16	Proportion of employees trained on the code of conduct	33%	Scope France




How InVivo's material priorities correspond to the SDGs

InVivo is a member of the UN Global Compact and places significant consideration on how it can contribute to achieving the 2030 Agenda's Sustainable Development Goals (SDGs). InVivo analyses its material issues in light of their contribution to achieving those goals.

		HR	Environment	Societal development	Ethics	Governance	Responsible business model
 <p>1 NO POVERTY</p>	1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions.			X			X
	1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters.			X			X
 <p>2 ZERO HUNGER</p>	2.1 By 2030, end hunger and ensure access by all people to safe, nutritious and sufficient food all year round.		X	X			X
	2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers.			X			X
	2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.		X	X			X
 <p>3 GOOD HEALTH AND WELL-BEING</p>	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.		X	X			X
 <p>4 QUALITY EDUCATION</p>	4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries and African countries, for enrolment in higher education.			X		X	

	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials.		X			X
	8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation.			X		X
	8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead.		X	X		X
	8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.	X		X		
	8.8 Protect labour rights and promote safe and secure working environments for all workers.	X				
	8.b By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization.	X				
	9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.		X			X
	10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.	X				
	12.1 Implement the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries.		X	X		X

		HR	Environment	Societal development	Ethics	Governance	Responsible business model
	12.2 By 2030, achieve the sustainable management and efficient use of natural resources.		X	X			X
	12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses.		X	X			X
	12.4 By 2020, achieve the environmentally sound management of chemicals						
	and all wastes throughout their life cycle, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.		X	X			X
	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.		X	X			X
	12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.		X	X		X	X
	13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.			X	X		
	13.2 Integrate climate change measures into national policies, strategies and planning.		X	X			X
	13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.	X	X	X		X	

	15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services.		X	X			X
	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species.		X	X			X
	15.8 By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species.		X				X
	15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world.		X	X		X	
	15.9 By 2020, integrate ecosystem and biodiversity values into accounting.		X	X		X	X
	16.5 Substantially reduce corruption and bribery in all their forms.				X	X	
	16.6 Develop effective, accountable and transparent institutions at all levels.				X	X	
	16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels.	X				X	
	16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.	X			X	X	
	17.5 Adopt and implement investment promotion regimes for least developed countries.			X		X	
	17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries.			X		X	

Report by an independent third party



BUREAU VERITAS EXPLOITATION
8, cours du Triangle
92800 PUTEAUX
Simplified joint-stock company
Companies Registry of Nanterre - 790,184,675

Verification of the extra-financial performance report

We have reviewed the extra-financial performance report for the portion of the financial year running from 1 October 2021 until 30 June 2022.

Request, responsibilities and independence

Following Invivo Group's request and in accordance with the provisions of Article L.225-102-1 of the French Commercial Code, we performed verifications on the extra-financial performance report (EFPR) for the fiscal year ended 30/06/2022, which was published in the Invivo Group's management report. We acted as an independent third party accredited by Cofrac (French Committee for Accreditation) under number 3-1341 (list of endorsed establishments and scopes available at www.cofrac.fr).

Invivo Group is responsible for preparing and publishing the EFPR in reference to Articles L.225-102-1, R.225-105 and R.225-105-1 of the French Commercial Code. The EFPR was prepared under the supervision of the CSR director responsible for Invivo Group's reports, in accordance with the companies reporting tools (hereinafter the "reporting procedures"). The EFPR will be available on the company's website.

We were responsible for verifying the EFPR so that we could give a reasoned opinion as to:

- ✓ The EFPR's compliance with the provisions of Article R. 225-105 of the French Commercial Code;
- ✓ The accuracy of the information provided in compliance with Article R.225-105 (I)(3) and (II);

We verified the EFPR impartially and independently in accordance with the professional practices of independent third parties and pursuant to the Ethics Code that all persons working on behalf of Bureau Veritas apply.

Nature and scope of verifications

To issue a reasoned opinion on both the EFPR's compliance and the accuracy of the information provided, we performed verifications in accordance with Articles A.225-1 to A.225-4 of the French Commercial Code and our internal methodology, in particular:

- ✓ We became familiar with the consolidated scope of the business that had to be considered for preparing the EFPR, as stated in Article L.233-16 of the Commercial Code. And we were assured that the EFPR covered all companies included within the scope of consolidation or the restrictions applied to the EFPR were explained;
- ✓ We collected items and documents to understand the activities of the company, the context in which the company operates, and the social, environmental and societal consequences;
- ✓ We took note of the contents of the EFPR and checked whether it included the information set out in Article R.225-105 of the Commercial Code:
 - A presentation of the company's business model;
 - A description of the main risks affecting the company's business, for each information category mentioned in Article L.225-102-1 (III), including, where it is relevant and proportionate, the risks created by its business relationships, its products or services, as well as the policies applied by the company, and where appropriate, the due diligence procedures set up to prevent, identify and mitigate the occurrence of the identified risks;
 - The results of these policies, including key performance indicators;



- ✓ We examined the company's mechanism for reviewing the consequences of its businesses as listed in Article L.225-102-1 (III), as well as identifying and prioritising the related risks;
- ✓ We identified absent information as well as information that was omitted without explanation;
- ✓ We checked that the reasons for omitting information on the identified principal risks were clearly explained and rationalised in the EFPR;
- ✓ We made sure that the company's information collection process could ensure the exhaustiveness and consistency of the information stated in the EFPR. We studied the reporting procedures in relation to their relevance, reliability, understandability, exhaustiveness and impartiality, and, where appropriate, took into account the good professional practices stated in any sector-based standards;
- ✓ We identified those people within the company who are entirely or partially responsible for the reporting process and we interviewed some of those people;
- ✓ We enquired into whether the company had established internal control and risk management procedures;
- ✓ We assessed how the reporting procedures work by looking at samples from the information collection, compilation, processing and control processes;
- ✓ With regard to the quantitative data¹ that we considered the most important, we:
 - Performed an analytical review of the data and verified, based on samplings, the calculations and compilation of this information at the corporate level and that of the verified entities;
 - Selected a sample of entities² within the scope of consolidation, based on their business, their contribution to the consolidated data of the company, their place of business and the results of their business over previous years;
 - Conducted tests of details using samplings, which involved checking whether the reporting procedures were correctly applied, comparing data against supporting evidence, and verifying calculations and the consistency of results;
 - Samplings selected represented between 20% and 100% of the environmental data, and 85% of the social and societal data.

¹ **Environmental information:** on the scope as described in the EFPR – Scope 1 and 2 GHG emissions related to revenue; Scope 1 and 2 GHG emissions related to sales area; Proportion of waste recovered; Proportion of bottles for which InVivo contributes to Adelphe; Water use related to sales area; Proportion of revenue generated by positive-impact solutions; Proportion of sites with a biodiversity conservation programme; and Proportion of gardening stores with animal welfare label.

Societal information: on the scope as described in the EFPR – Proportion of French-sourced purchases; Proportion of purchases from co-ops; Number of farmers subscribed to SMAG Farmer; Use rate of Aladin among member cooperatives; Number of subscribers to SMAG trace; Proportion of wine brands committed to an environmental approach.

Social information: on the group's scope as described in the EFPR – Total workforce; Proportion of women in total workforce; Average attendance rate of cooperatives at general meetings; Proportion of employees trained on code of conduct. Scope extending to France as defined in the EFPR – Workplace accident with stoppage frequency rate; Workplace accident severity rate; Proportion of eligible employees who work remotely; Proportion of women in management; Proportion of women who are executives; Proportion of workforce who received training (excluding Bioline).

Following qualitative information: Contribute to carbon neutrality; Create positive-impact solutions; Carbon Extract (Bioline Group): consistent with the Low-Carbon Label method for field crops; beApi (Bioline Group): using precision to reduce inputs and speed up the transition; Eco-designed ECLOZ gloves (InVivo Retail); Creation of the Agrosolutions hub; Bioline Agrosolutions (Bioline Group); Life cycle analysis and eco-design to improve sustainable supply chains (Agrosolutions); The boom in non-alcoholic wines (Cordier); Farm of the Future in France's Grand Est region (Agrosolutions); New-Age vineyard (Bioline Group); Enabling our deaf and hard-of-hearing customers to use our telephone services (InVivo Retail); Raising awareness among the public (InVivo Retail); Actively promoting health and safety in the workplace; FizYou: the sports and health app for staff in the office or at home; Training: launch of the Nature and Talents Campus (InVivo Retail).

² With regard to tests of details performed on entities based in France, the chosen entities varied according to the scope of information and represented those that contributed the most to each indicator.



With regard to qualitative information that we deemed the most important, we consulted documentary sources and interviewed those people responsible for preparing such information.

- ✓ We examined the consistency of the information mentioned in the EFPR.
- ✓ Our work was performed by an inspector between 19 September 2022 and approximately one week later when we signed our report. During our assignment, we carried out about fifteen interviews with people who were responsible for reporting.

Observations on reporting procedures or the content of certain information

Without prejudice to the conclusions below, we would like to offer some observations:

- ✓ The reporting scope of the EFPR expanded in 2022 but still does not encompass the entire scope of consolidated businesses. Efforts should continue to cover the entire scope of consolidation.
- ✓ There is a structured organisation of data collection and results are reported using desktop tools. Considering the number of indicators involved and the number of entities reporting, the collection and reporting of data ought to be automated. This would add the advantage of establishing automatic controls on consistency.
- ✓ Work on definitions has commenced which would standardise indicators. This should continue until all indicators are covered, and definitions should be updated until comprehensive and clear.
- ✓ Internal controls for different indicators should be strengthened.

Reasoned opinion

Based on our work, we have found no material deficiency that would negate the compliance of the EFPR with the provisions of Article R.225-105 or the accuracy of the information provided.

Signed at Puteaux on 7 October 2022

On behalf of Bureau Veritas Exploitation

Laurent Mallet
Branch director

Visit our website and follow us on
social media:

www.invivo-group.com

 GroupeInvivo  InVivoGroup  InVivo  Groupe InVivo

