

**MISSION
COMMITTEE
REPORT**



C O N T E

P.4	1. Editorial
P.5	2. InVivo in a nutshell
P.6	3. InVivo, <i>société à mission</i>: why and how?
P.7	4. Corporate purpose, mission and strategy
P.10	5. The Mission Committee
P.13	6. The second year of the Mission Committee
P.16	7. The new roadmap
P.42	Appendix: Table of mission actions, objectives, and monitoring indicators

EVENTS

Thierry Blandinières,

Chief Executive Officer of InVivo



While our merger with the Soufflet group has made us one of Europe's top three agricultural cooperative groups, it has above all strengthened our role and our responsibility in the agricultural and food transition.

Supporting this transition to a resilient agrosystem, which is our corporate purpose as a *société à mission* (a mission-led company), is illustrated on a daily basis in the actions and innovations of all our business lines, for the benefit of farmers, consumers and the environment.

Established in November 2020, the Mission Committee aims to translate our commitments into concrete, quantifiable objectives and to assess the results in a transparent and independent way. Thanks to the high quality of its collaborative work and the wealth of its expertise, it helps to inform the Group's governance and allows it to stay on course with its mission. The 2022-2023 financial year provided further concrete proof of this.

Constance de Gourcuff,

Chair of the Mission Committee

After a 2021-2022 financial year marked by our merger with the Soufflet Group, the Mission Committee focused its 2022-2023 work on developing its roadmap to take into account the specific characteristics and scope of the Soufflet business lines.

This year has therefore been both rich and intense, with a complete overhaul of the objectives and indicators determined for 2021. This work was made possible thanks to the unwavering commitment of the Committee members, some of whom were re-elected. It has also benefited from the support and confidence of the Group's management and from close collaboration with its teams, particularly the CSR Department.

Although there is still room for improvement, our roadmap has been designed to incorporate new activities linked to the Group's development, and will eventually be enriched by a longer-term vision of its indicators. In the meantime, I'll leave you to discover this second report from the Mission Committee.



EDITORIAL

InVivo in a nutshell

A national union of agricultural cooperatives, InVivo provides innovative and responsible solutions for its member cooperatives and their growers to support the agri-environmental and economic transition of agriculture and food.

InVivo operates across the entire value chain, from farm to fork, and is a leader in each of its four major strategic areas of activity: international grain trade, agriculture, agri-food (malt, wheat, wine), garden centres and food retail. A cross-functional global centre for innovative and digital solutions completes this package.

The scope of this second report concerns InVivo Group, the central holding company of Union InVivo.

Agriculture and food are the core of the UN's 17 Sustainable Development Goals, which InVivo helps to effectively achieve on a daily basis.



InVivo adheres to the United Nations Global Compact.



Key figures

€12.4 billion
in turnover

174
member cooperatives

14,500
employees

4 BUSINESS VERTICALS

1. Agriculture:

Bioline by InVivo, Soufflet Agriculture, Soufflet Vigne

2. International grain trade:

Soufflet Négoce by InVivo

3. Agri-food (malting, wheat, wine):

Malteries Soufflet, Episens by InVivo, Cordier by InVivo

4. Retail:

TERACT

Present in 35 countries

EUROPE

- Belgium
- Bulgaria
- Czech Republic
- France
- Germany
- Hungary
- Ireland
- Italy
- Netherlands
- Poland
- Portugal
- Romania
- Serbia
- Slovakia
- Spain

- Ukraine
- United Kingdom

AFRICA

- Algeria
- Ethiopia
- Ivory Coast
- Kenya
- South Africa

THE AMERICAS

- Argentina
- Brazil
- Canada
- United States

ASIA

- China
- India
- Japan
- Kazakhstan
- Russia
- Singapore
- South Korea

OCEANIA

- Australia
- New Zealand

3. InVivo, a société à mission: why and how?

A new way of thinking about a company's role in society

With a view to transforming its business model, in 2014 InVivo began a process of reflection to give even greater meaning to its governance and actions. It has therefore followed with interest the discussions on the new definition of a “company”, and in particular the work on the Notat-Sénard report, “*L’entreprise, objet d’intérêt collectif*”, published on 9 March 2018, which inspired certain provisions of the PACTE law (*Plan d’Action pour la Croissance et la Transformation des Entreprises* - Law on Business Growth and Transformation). As a cooperative group, InVivo was also called upon to take part in the discussions that led to the drafting of the PACTE law, the aim of which was to rethink the role of companies in society, strategically taking into account their social and environmental responsibilities.

Even before the definitive adoption of the law on 11 April 2019, Union InVivo’s Board of Directors met on 20 June 2018 to confirm the desire to transform all the Group’s subsidiaries into “*sociétés à mission*”. Alongside all its stakeholders, InVivo then embarked on a journey of reflection and responsibility with regard to this transition, which culminated in the publication on 21 December 2018 of the White Paper White paper “*Vers la société à mission responsable et agile. Un chemin de transformation pour InVivo*”. (Towards a company with a responsible, agile purpose. A path of transformation for InVivo). While its cooperative values and traditions have helped it anticipate many of the expectations expressed by its stakeholders, InVivo has now embarked on a significant new stage of collective and inspiring reflection and collaboration, in order to define a corporate purpose, mission and commitments that are not only voluntary, but also now statutory.

InVivo, société à mission: a foregone conclusion at the heart of the cooperative model

Cooperatives are based on the values of mutual aid, responsibility, democracy, equality, equity and solidarity. Through its origins and its history, the InVivo group’s DNA contains this cooperative identity and collective interest that it was founded on and which inspires and characterises it.

Agriculture is at the heart of today’s major global challenges: feeding people, creating jobs, preserving natural resources, the energy transition and regional development. Because meeting these challenges through innovative and sustainable solutions for the benefit of cooperatives, farmers and consumers was already InVivo’s real corporate purpose, the status of “*société à mission*” provided for in the PACTE law was a natural extension of its cooperative status.

A corporate purpose that compels us

At the beginning of 2019, InVivo thus launched a broad participatory consultation with its stakeholders (cooperatives, employees, customers, suppliers, franchisees, investors, start-ups) in order to define its corporate purpose.

Nearly 1500 inspiring answers were recorded, from which the Union’s Board and the Group’s Executive Committee formulated, in successive iterations, the corporate purpose, then the Group’s mission, which were validated by the Board of Directors and incorporated into the articles of association.

After becoming a *société à mission* in October 2020, InVivo Group established an independent Mission Committee to oversee the achievement of the mission, under the supervision of an independent third party.

4. Corporate purpose, mission and strategy

Fostering the agricultural and food transition to a resilient agrosystem, by designing innovative, and responsible solutions and products, in line with the principles of regenerative agriculture, for the benefit of farmers and consumers.



INVIVO'S
CORPORATE PURPOSE

Guided by its corporate purpose, InVivo defines its mission as follows:

1.

STRENGTHENING THE BOND WITH ITS MEMBERS

and their ability to sustainably transform agriculture and ensure food quality and security in France and across the globe

2.

INTEGRATING ITS CORPORATE PURPOSE INTO ITS OVERALL STRATEGY,

as well as that of its brands, while adapting it to the entities that comprise its group

3.

CONTINUOUSLY DEVELOPING, THROUGH AND WITH RESEARCH AND DIGITAL, ITS KNOWLEDGE AND INNOVATION CAPACITIES

to prepare positive-impact solutions for the future and to contribute to meeting major environmental challenges

4.

BUILDING, ALONGSIDE ITS PARTNERS, ECO-DESIGNED AND/OR RESPONSIBLY SOURCED PRODUCTS AND SERVICES

and responsible distribution channels that create economic, environmental and societal value

5.

EXPLORING AND STRUCTURING INNOVATIVE AND RESPONSIBLE PROJECTS WITH STAKEHOLDERS IN THE AGRICULTURAL SECTORS

that promote sustainable growth, in line with the principles of regenerative agriculture

6.

CONTINUOUSLY DEVELOPING THE SKILLS OF ITS EMPLOYEES,

their initiative and the level of social dialogue, while affirming its cooperative values

7.

APPLYING INVIVO'S CODE OF CONDUCT TO ITS STRATEGIC STAKEHOLDERS,

upholding human rights and the OECD's guiding principles, including its suppliers and customers, and protecting personal data.

INVIVO'S MISSION

THUS, INVIVO INTENDS TO APPLY ITS MISSION TO ITS CONSTITUENT PARTS AND ITS STAKEHOLDERS, TO ACHIEVE THE THREE MAJOR OBJECTIVES OF ITS 2030 STRATEGY:

01

Becoming a global benchmark in innovative and digital solutions that will improve the competitiveness, safety and quality of plant and animal production, while safeguarding the planet

02

Investing in the agriculture and food industries of the future to create champions with critical mass and global brands

03

Contributing to the economic growth and influence of French agriculture and agri-food worldwide

THESE THREE OBJECTIVES ARE SUPPORTED BY INVIVO'S CSR POLICY, WHICH AIMS TO **DRIVE AND SUPPORT A POSITIVE IMPACT IN ITS OPERATIONS, ITS PRODUCTS AND WITH ITS STAKEHOLDERS, IN ORDER TO GENERATE MORE SUSTAINABLE VALUE.**

In operations: reducing our footprint and optimising the use of resources

- > Climate plan: carbon neutrality in 2050
- > Resources plan: 100% recovery

In products: innovating and developing responsible products, services and supply chains

- > 50% of turnover having a positive impact
- > 100% of innovations having a positive impact

With stakeholders: mobilising our ecosystem to promote the creation of multiple sustainable values

- > Halving the number of accidents and improving employees' quality of life at work
- > Establishing co-development bodies with our external partners



5. The Mission Committee

The InVivo Mission Committee is made up of two leading figures from the corporate world and five Group employees:



Sébastien Abis
Director of Club DEMETER

Sébastien Abis is the Director of Club DEMETER. He is also an associate researcher at IRIS (Institute of international and strategic relations), developing worldwide expertise on the geopolitics of agriculture, rurality, fisheries and food. Sébastien Abis is a lecturer at the Catholic University of Lille and at Junia, a columnist, and the author of numerous forward-looking works.

Club DEMETER is the ecosystem of agricultural and agri-food sector decision-makers, oriented toward long-term thinking, global issues and cross-sector dynamics. With its member companies, it has created a network of higher education providers, works with scientific experts and cooperates with several national ministries and international partners.



Sébastien Coquard
Chairman of the AGAMY cooperative cellar

A winegrower since the age of 20, Sébastien Coquard became involved in his cooperative very early on. He quickly became head of the young winegrowers cooperative at the Beaujolais federation for a number of years. He was a member of the Board of Directors of the Beaujolais Defence and Management Organisation for his first term of office, and then Chairman for his second, and also chaired an interprofessional committee. In January 2017, he was appointed Chairman of the AGAMY cooperative. He is also co-founder of AGAMY Vignobles, a collective-interest real estate cooperative whose aim is to support the establishment of winegrowers. In May 2022, he opened a second winegrowing enterprise, providing services to meet the needs of Château de Bully, in particular.

Founded in 2016 from the merger of four leading regional wine cellars, the Agamy cooperative brings together over 350 winegrowers from the Beaujolais, Coteaux du Lyonnais and Côtes du Forez regions.



Ludivine Allardon
Chief Operating Officer,
Agrosolutions, Bioline by InVivo

A business school graduate, Ludivine Allardon spent six years at PwC in the development of the agriculture and agri-food sectors. She joined Agrosolutions in 2017, firstly to bring her marketing vision to the agro-environmental consulting firm, and then as head of the Sustainable Territories division. Now Chief Operating Officer, she steers and coordinates the activities of the firm, which has 45 employees.



Elodie Colin-Petit
Director of Business
Development, Malteries Soufflet

A graduate of ESSEC, Elodie joined Malteries Soufflet in 2017 to create the sales function dedicated to international key account customers. A firm believer in the role of a company in society, in 2020 she created and implemented a function to develop products with an environmental impact, including the sustainable barley supply chain with the French “1664” brand from Brasserie Kronenbourg, which currently involves 250 farmers. In 2022, she also created the business development department to roll out initiatives at international level.



Constance de Gourcuff
InVivo Director of Internal and Digital Communications and Employer Brand

After 10 years at Coca-Cola Enterprises, including five years in the corporate digital division, Constance joined InVivo in 2008 as Web Communications Manager to steer the group's corporate digital transformation. Since 2014, she has also been in charge of the group's internal communications, in a context of a major transformation, in particular the roll-out of the strategic plans 2025 by InVivo and 2030 by InVivo, and the merger of the Soufflet Group.

She is the Chair of the Mission Committee.



Mathieu Gaubert
Director of the home growing and decorative business segment at TERACTION

An agricultural engineer by trade, Mathieu Gaubert specialises in purchasing, marketing and product development in the retail sector. Mathieu has a wealth of experience on the retail side in purchasing centres (food and specialised) and on the industrial side in product development and design. Today, Mathieu leads the Purchasing and Product Design teams in the plant, gardening and lifestyle sectors for the Gamm vert, Jardiland, Delbard and Jardineries du Terroir brands.



Benoit Rousseaux
InVivo Head of Innovation

A mechanical and automation engineer, he began his career as a production and continuous improvement manager for a packaging start-up. He then co-founded a company in the same sector before joining a start-up support structure, where he was appointed deputy director a few years later. In 2016, he joined the Soufflet Group as Head of Innovation, with the main task of promoting value creation through the adoption of new technologies. Through an open innovation approach, he is notably involved in matters such as the roll-out of blockchain at the service of supply chains, or the implementation of the first artificial intelligence subjects for the Group's industrial activities.

The activity of the Mission Committee is regulated by law. It is exclusively responsible for monitoring the execution of the mission that the company has taken on. In this regard, the Committee reviews the roadmap and progress made. It submits an annual report, attached to the management report, to the annual general meeting that approves the company's financial statements. As part of this monitoring, the Committee will perform any verifications it deems necessary and shall be provided with any documents useful in monitoring the execution of the mission.



Sébastien Coquard
Chairman of the
Agamy cooperative cellar

HOW DO YOU SEE THE ROLE OF THE MISSION COMMITTEE?

It is a serious tool for ensuring the success of the *société à mission* project, responsible for independently verifying, measuring and validating the smooth running of the project. This independence is a key point, even though the Committee has close and continuous relations with the activities of the InVivo group. As a farmer and the chairman of a cooperative, I regularly implement quality procedures, and the Committee's mission is also – in certain respects – similar to an external quality control of the CSR actions implemented in the Group's businesses. The Committee brings together people with very different backgrounds, allowing us to compare experience, arguments and points of view, which are all-encompassing and – above all – practical. One of the Committee's roles is also to help ensure that all the activities, business lines and stakeholders adhere to the corporate project that is the *société à mission*. It's a real challenge, but we're trying to rise to it together.

WHAT DO YOU THINK YOU BRING TO THE MISSION COMMITTEE?

I'm participating as a well-grounded farmer with an eye to what's happening in the field, which is starkly different from that of the other members of the Committee. We don't experience agriculture and its development in the same manner, but we undoubtedly have the same vision, albeit expressed in different ways. That's what makes it so interesting: to compare our views on the issues to be addressed, the objectives we're aiming for and the means to achieve them. So I think I can bring – with all the humility we must practise in this type of

organisation – a common-sense vision, based on my experience with farming practices, their opportunities and above all their constraints. I try to ensure that our contribution does not remain at the conceptual level, but that it is realistic and achievable in the field. In any case, I'm enriched by my exchanges with other members, and I think that this is also mutual.

WHAT IS MOST IMPORTANT TO YOU IN THE COMMITTEE'S WORK?

Helping to shape the agriculture of tomorrow, with the aim of making it accessible to everyone, especially farmers. As such, we have to ensure that the objectives we set are practical and realistic, and that we can make proposals that involve all the stakeholders, from upstream to downstream, in this agro-ecological transition project. So I try to convey certain messages from the Committee to the field, and to pass on what the field thinks to the Committee... We all have a role to play as messengers!

3 QUESTIONS FOR...

6. The second year of the Mission Committee

A financial year exceptionally postponed to 30 June 2023

InVivo Group's Mission Committee met on 31 January 2022 to agree on the terms of the 2021 annual report and the roadmap for 2022. Given the change in the Group's closing date to 30 June following the acquisition of the Soufflet Group in December 2021, it was agreed to postpone the preparation of the annual report until 30 June 2023, to avoid the Committee having to present a report over a non-representative period of less than six months. This report therefore covers the entirety of 2022 and the first half of 2023, and was presented to the Supervisory Board who approved InVivo Group's 2022-2023 financial statements during the second half of 2023.

A committee with a fresh outlook

In order to take account of the integration of Soufflet's activities into the InVivo group and the need for it to be represented on the Committee, the composition of the Committee was changed when the two-year term of office of its members was renewed. Three of the members¹ left the Committee, after having provided their expertise and well-informed contribution to the launch and credibility of the initial work undertaken. They were replaced by three new members with different backgrounds and perspectives: Sébastien Coquard, Chairman of the AGAMY cooperative cellar, and two employees from the Soufflet group: Elodie Colin-Petit and Benoit Rousseaux (see their interview on page 10-11).

Independent Third-Party Body: appointment of KPMG

Every two years, an Independent Third-Party Body (ITB) must carry out an audit of the company's fulfilment of its mission objectives. KPMG has been chosen to carry out this audit, which will focus in particular on the coherence of the mission, the measurability of its objectives and indicators, and the achievement of the objectives in question.

A busy year for a revised roadmap

The Committee met on a monthly basis to work on the development of indicators and their adaptation to the activities of the former Soufflet scope, which is more industrial and international in nature. All the objectives and indicators defined during the first financial year were analysed and revised with a very operational vision, paying particular attention to their quantification and measurability.

As such, the missions were simplified and broken down into action verbs, with a lower number of relevant indicators (now only one to three) per objective. The Committee wanted this new 2022-2023 roadmap to provide the Group's internal stakeholders with a better understanding of the challenges and the road ahead, and to give everyone a real sense of ownership of the objectives to be achieved.

This work resulted in the creation of a summary table (see appendix) breaking down the missions into actions, combined with monitoring and control objectives and indicators.

¹ Perrine Bismuth, Pierre Victoria, Ludivine Soubelet



Elodie Colin-Petit,
Director of Business
Development, Malteries Soufflet

HOW DO YOU SEE THE ROLE OF THE MISSION COMMITTEE?

The Mission Committee acts as a kind of referee between the company’s purely economic constraints and its CSR objectives, such as respect for the environment and the collective interest of society. I try to follow this path both on the Committee, where I am the only representative of an industrial activity, and in my own work at Malteries Soufflet. We need to ensure that we remain viable and competitive, which is essential if we want to continue being able to implement our ambitions as a *société à mission*. The Mission Committee therefore has an “evangelising” role, to prepare the field and to make the CSR approach known and necessary, both internally and externally. With its status as a *société à mission*, InVivo is more than just a company, adopting an approach that others do not yet dare to take.

HOW DID YOU WORK TO DEVELOP INDICATORS AND TRAJECTORIES, PARTICULARLY WITH THE INTEGRATION OF SOUFFLET’S ACTIVITIES?

For each mission, we first tried, to find an angle of attack common to InVivo and Soufflet’s activities, which are characterised by their industrial nature and international scope. We then worked on defining indicators that were simple, representative and, above all, had an impact over the long term, with the constraint that they could be measured reliably. This required many meetings, reflections and discussions, but thanks to the excellent cohesion and synergy between the members of the Mission Committee, we have succeeded.

An indicator is used to assess the level of achievement of an objective, which must also be precisely defined, and we have also worked on this. The pitfall to avoid is setting trajectories that are too strong, which are then difficult – if not impossible – to convert in our markets, even if some of them may show an appetite for taking environmental and social issues into account. We therefore need to set targets that are ambitious, but that are also achievable and acceptable to the markets, in order to ensure that our business model is sustainable and that we can pursue our ambitions.

WHAT CHALLENGE MOTIVATES OR RALLIES YOU THE MOST?

The agro-ecological transition is a major economic and environmental challenge, and I’m particularly interested in the low-carbon approach, especially within Malteries Soufflet. In this area, the Mission Committee has set a number of trajectories, to which the Group has already committed with the SBTi* approach. In the value chain between the farmer and the consumer, InVivo is a major player in driving this transition, promoting it and ensuring that the markets demand it, as this transition has a cost and a price. That’s what I try to do in my day-to-day work. What’s more, being a member of InVivo’s Mission Committee gives me an extra dimension and impact – particularly on the topics of responsible supply chains and low-carbon – when I’m in contact with customers or at round tables, both in France and abroad.

*Science-based Targets Initiative

3 QUESTIONS



Benoit Rousseaux,
Head of Innovation, InVivo

HOW DO YOU SEE YOUR ROLE ON THE MISSION COMMITTEE?

Elodie Colin-Petit and I joined the Mission Committee to concretely express the expanded scope of the InVivo group following the acquisition of the Soufflet group. In my innovation mission, I'm involved in the day-to-day operations of the business lines. This allows me to highlight many of their initiatives and levers for action within the Committee and, in return, to convey the Mission Committee's ambitions through the missions that I can carry out within the business lines. This is important, because most of the missions defined by the Committee cover the many innovation levers that need to be implemented to give us the capacity to achieve the trajectories and objectives set.

HOW DID YOU GO ABOUT INCORPORATING THE SOUFFLET SCOPE?

Over the last few months, we've been working hard on the development and evolution of indicators, incorporating the contribution of the Soufflet scope. Even though the mission had been defined before the acquisition, it really is very compatible with Soufflet's CSR commitments; above all we had to make adaptations in terms of field of action and volume, in particular, and to carry out a consolidation. This consolidation of missions and indicators is no simple matter, since they ultimately involve the entirety of the Group's value chain, with audiences ranging from farmers to consumers.

More generally, when it comes to adapting the Group's missions, we are always thinking about three matters: what trajectory or ambition to set for one, two or three years; then, what simple, measurable indicator can assess progress towards this trajectory, ensuring that this indicator can cover as many of the Group's business lines as possible; and finally, the extent to which InVivo has a real capacity for action and impact, in order to achieve each of the objectives in our business lines.

HOW DOES THE MISSION COMMITTEE SUPPORT THE GROUP'S CSR AMBITIONS?

For me, the Mission Committee is a kind of compass, ensuring that we are heading in the right direction in relation to the challenges defined by the Group, and that the business lines are taking ownership of such challenges. The implementation of indicators represents the speed at which we want to move in this direction. What I like is this aspect of monitoring and measuring concrete actions, both current and future. We do not engage in greenwashing, where communication replaces action. On the contrary, our indicators are binding and are directly linked to our status as a *société à mission*, which compels us. The Group is assessed on its ability to meet its objectives, and this is a real responsibility for us as members of the Committee. Technically, we are obviously not "doers", but we are there to guide, orient and evaluate, and to ensure that each of the activities shares this CSR ambition and implements actions that contribute to achieving its objectives. In this respect, we are highly complementary to InVivo's CSR Department, which is responsible for the CSR strategy and its operational implementation, and we regularly discuss these matters with the CSR teams.

IONS FOR...

7. The new roadmap

The 2022–2023 roadmap drawn up by the Mission Committee sets out InVivo’s seven statutory mission objectives, defined as part of its corporate purpose, and assigns operational objectives to them, measured by one to three key performance indicators.

This report presents these objectives and indicators with illustrations of contributory actions carried out during the financial year by the various activities of the InVivo group.

THE ROADMAP



DRIVING

agriculture and food

Mission #1

Strengthen the bond of its members and their ability to sustainably transform agriculture and ensure food quality and security in France and across the globe.

This mission of InVivo's is reflected in its ability to lead, particularly via its member cooperatives, the entire agricultural ecosystem toward a sustainable transition of agriculture at the environmental, societal and economic levels.

3 MONITORING INDICATORS

Promote and raise awareness of the agricultural and food transition among stakeholders

Objective: a minimum of 4,000 people informed per year and an increase each year

NUMBER OF EVENTS ORGANISED BY INVIVO



TRAFFIC GENERATED BY THESE EVENTS



➔ This year, **4 events** involving **4509 participants** were identified. These events took various forms: the Bioline Openfield experimental expo, visits to the Soufflet Agriculture test platforms, the TERACTION Live Expo, and webinars on the agricultural and food transition held by InVivo for all its employees on Sustainable Development Day.

Train our stakeholders on the agricultural and food transition

Objective: a minimum of 400 hours per year and an increase each year

NUMBER OF TRAINING HOURS



➔ Training courses are regularly organised by Agrosolutions, particularly for local authorities, and by TERACTION for its employees through its Nature & Talents campus. A total of **3,222 hours of training** were provided this year.

OPINION OF THE MISSION COMMITTEE

➔ InVivo has fulfilled its commitment to strengthen the capacity of its members to sustainably transform agriculture and ensure food quality and safety; the Mission Committee notes that all the operational objectives linked to this commitment have been achieved, both in terms of awareness-raising and training.

However, we have taken note of the ITB's comment concerning the difficulties encountered in tracing all the supporting documents, and we are going to create reporting protocols in order to strengthen the traceability of the source data. In addition, from 2023–2024, we will be reworking the three indicators in order to expand the scope internationally.





**The open-field expo dedicated
to building the third avenue of agriculture**

The Openfield platform, entirely dedicated to the third avenue of agriculture, is a concrete expression of the InVivo group's commitment to bringing agriculture into its third revolution, and covers 13 hectares in Milly-la-Forêt (Essonne). Its aim is to provide concrete proof that it is possible to meet both environmental issues and consumer expectations, while helping improve the quality of life and incomes of farmers. The uniqueness of the platform lies in the way it presents the results of trials under four main themes: low-carbon, TFI* reduction and CEPP** gain, soil conservation and conventional agriculture, over five crop rotations (forage production, methanisation, industrial crops and other field crops).

The second edition of this open-field expo was held on 13 June 2023, with more than 500 participants. Internet users were also able to attend six live TV discussions on different topics (low-carbon agriculture, AgriTech on farms in 2050, climate risk management). In the interest of sharing knowledge, the results of the trials presented at the event have been posted online at www.openfield-3VA.com.

The Openfield platform will be extended for the next four years, to show that it's possible to improve the impact of agricultural practices without increasing their cost.

** Phytosanitary treatment frequency indicator*

*** Certificats d'Economie de Produits*

Phytopharmaceutiques (Phytopharmaceutical product savings certificates)



Promoting regenerative agriculture in Eastern Europe

Created in 2015 by Soufflet Agriculture in its Eastern European countries of operation, SoilTeq is an agronomic club that brings together farmers to exchange information and best practices on soil conservation agriculture and support them in their implementation. It has now been transformed into a SoilTeq Pro scheme, with a more regional focus (such as in southern Poland) bringing together 30 farmers who complete four to five training courses a year, both in the classroom and in the field, and who receive personalised support twice a year from a Soufflet agronomist.

In the Czech Republic, in the summer of 2022, a SoilTeq demonstration farm was created on seven hectares rented from a partner farmer. Half of these seven

hectares are cultivated in two rotations over two years using regenerative agriculture, and the other half in two rotations over four years using traditional agriculture. Two visits have already been held (in October 2022 and spring 2023), each attended by 40 farmers. They highlighted the practical benefits of regenerative agriculture: reduced working hours and operating costs, improved fertility and yields, carbon storage etc. A conference on the subject was also held in May 2023: more than 150 participants had the opportunity to talk to a French agronomist, two local academics and three farmers.

As the Mission #1 indicators only cover France, the SoilTeq figures for 2022–2023 have not been taken into account in this report. They will be included in the 2023–2024 report.



CONVERGE

Mission #2

Integrate its corporate purpose into its overall strategy as well as that of its brands, while adapting it to the entities that comprise its group.

This mission aims to accelerate the appropriation, integration and implementation of InVivo's corporate purpose in all its business lines and entities, whether directly or indirectly owned.

1 MONITORING INDICATOR

Objective: creation of a dedicated page on the Group's website

NUMBER OF COMMUNICATIONS TO INTERNAL AND EXTERNAL STAKEHOLDERS



→ This indicator measures the number of communications about the *société à mission*, including the Mission Committee's report, which are shared with internal and external stakeholders. For this financial year, in view of the change in the Group's closing date to 30 June following the acquisition of the Soufflet group in December 2021, the preparation of the annual report for 2022 has been postponed to 30 June 2023, thereby postponing the communication of the report. However, a page dedicated to the *société à mission* has been posted on the InVivo website.

OPINION OF THE MISSION COMMITTEE

➔ InVivo has fulfilled its commitment to integrate its corporate purpose into its overall strategy, and the Mission Committee notes that the 2022–2023 objective has been achieved. However, we share the ITB’s opinion on the level of ambition of this indicator and its relevance. This indicator will therefore be reworked this year by the Mission Committee.

INNOVATE

in our offerings

Mission #3

Continuously develop, through and with research and digital technology, its knowledge and innovation capacities to prepare positive-impact solutions for the future and to contribute to meeting major environmental challenges.

This mission is carried out through the development of innovative projects based on research and technology and enabling the group to meet the major environmental challenges.

3 MONITORING INDICATORS

Objective: roll out pilot innovations that address environmental, social and economic issues.

NUMBER OF PILOT INNOVATIONS



→ This qualitative indicator is assessed using pilot innovations that address environmental, social and economic issues and are rolled out across the Group's networks. This year, the innovations selected are: the first traceable and responsible barley supply chain in France; the Carbon&Co structure, which supports the establishment of low-carbon label projects; the biochars experiment set up by Agrosolutions; and finally the 14 indicators developed to measure the biodiversity footprint, tested by Agrosolutions at the Openfield expo.

*Objective: at least 40% of R&D investments allocated to Positive-Impact Offerings**

SHARE OF R&D INVESTMENTS ALLOCATED TO POSITIVE-IMPACT OFFERINGS*



→ This indicator covers all investments in the positive-impact projects of the Group or its subsidiaries that are eligible for the research tax credit. This year, **57 positive-impact projects** are involved, representing **42% of R&D investment eligible for the research tax credit.**

Objective: 100% of N-1 projects tested in our networks

PERCENTAGE OF SELECTED INVIVO QUEST PROJECTS TESTED IN OUR NETWORKS



→ This indicator measures the percentage of projects from the InVivo Quest programme tested in our networks (in particular on the Openfield platform). For the 2022–2023 financial year, **the six projects from the InVivo Quest 2021–2022 selection have been tested:** Circular Carbon's biochar, Fungi Alert sensors, Cearitis agro-ecological solutions, Greenshield health risk management solutions, Pixel Farming Robotics, and Genesis soil health services.

* scope of investments eligible for the research tax credit

OPINION OF THE MISSION COMMITTEE

➔ InVivo has fulfilled its commitment to continuously develop, through and with research and digital technology, its knowledge and innovation capacities in order to prepare the positive-impact solutions for the future. The Mission Committee notes that all the operational objectives for 2022-2023 have been achieved and welcomes the trajectories defined in the roadmap.

This year, four pilot innovations responding to environmental, social and economic challenges have been selected (see above) to qualitatively measure the first indicator.

In terms of the percentage of R&D investment allocated to Positive-Impact Offerings, the projects represent 42% of R&D investment eligible for the research tax credit.

Finally, the six projects from the InVivo Quest 2021-2022 selection have been tested in our networks, in particular on the Openfield platform.





1664 beer: a 100% personalised, blockchain-enabled responsible barley supply chain

With the aim of addressing common sustainable development challenges, Malteries Soufflet has worked with Soufflet Agriculture and Brasseries Kronenbourg (the French subsidiary of the Carlsberg group) to co-create the first traceable responsible barley chain in France. This exclusive supply chain approach for the 1664 brand complies with demanding specifications, guaranteeing transitional agriculture with the implementation by partner farmers of best agro-ecological practices.

All these farming practices (sowing, fertilisation, harvesting etc.) are recorded, as are the malting and

brewing operations, using the Transparency system, a blockchain technology developed by Malteries Soufflet and InVivo Digital Factory to ensure traceability and transparency. This information is made available to consumers, who can use a flash code printed on 1664 Blonde packs and the batch number shown on the packaging to access the 1664 application and its various sections. They can learn about the origins and production dates of the barley, malt and beer, and discover the farming practices and production processes of the players in this sustainable supply chain (farmers, maltsters, brewers) via information sheets and video testimonials. Thanks to this cooperative supply chain approach, no other beer on the market has taken its commitment to the agricultural and food transition so far and so transparently.





The open innovation programme

InVivo Quest aims to find pragmatic technological solutions to the major challenges facing the agri-food industry. The aim of the 2023 edition was to identify innovative companies working on adapting agricultural industries to the effects of climate change, optimising logistics and storage, decarbonisation and preserving water resources.

Around fifty of the companies listed were selected for discussion and reflection sessions with our in-house experts (Agrosolutions teams, Bioline product management, ACI Soufflet, InVivo Logistique & Stockage, the Group's marketing and CSR teams), as well as European partner cooperatives and investment funds specialising in the agri/agro verticals. The aim of these sessions was to identify areas of collaboration with the Group for testing, experiments, co-development or distribution agreements.

Among the innovative technologies studied at this year's event were: CDS Geoprospective, a climate risk management platform; NetCarbon and Albo Climate, solutions for measuring carbon sequestration in agricultural soils; and Biomae, a solution for analysing the quality of aquatic environments.

COMBINING

our expertise

Mission #4

To build alongside its partners, eco-designed and/or responsibly sourced products and services and responsible distribution channels that create economic, environmental and societal value.

This mission aims to stimulate continuous improvement of the offer according to positivity criteria, as well as the creation of pioneering ranges in terms of ecodesign and respect for the environment.

1 MONITORING INDICATOR

Objective: annual increase in the percentage of sales generated by positive-impact offerings (PIOs)



PERCENTAGE OF SALES GENERATED BY POSITIVE-IMPACT OFFERINGS

→ This indicator measures the percentage of sales from offerings that factor in societal, economic and environmental impacts throughout the value chain, from design to use by the end consumer. The percentage of sales generated by positive-impact offerings was 38% this financial year.

OPINION OF THE MISSION COMMITTEE

➔ InVivo fulfilled its commitment to build, alongside its partners, eco-designed and/or responsibly sourced products and services and responsible distribution channels that create economic, environmental and societal value.

The Positive-Impact Offering (PIO) concept, which applies to all the Group's activities, guides the development of products and services: they must both meet an economic need and provide a social and environmental benefit, while also integrating the level of positive impact of the product's manufacturing or distribution process (energy, waste, responsible purchasing, packaging, nutritional quality of recipes etc.) and respecting upstream and downstream stakeholders. Over the financial year, the percentage of revenue generated by the positive-impact offering reached 38%: the Mission Committee recognises the achievement of this indicator and its commitment.



REGENERATE

soil and nature

Mission #5

To explore and structure innovative and responsible projects with stakeholders in the agricultural sectors that promote sustainable growth, in line with the principles of regenerative agriculture.

The aim of this mission is to work alongside partners to launch innovation projects with strong environmental and economic impact, in order to improve an entire business segment.

1 MONITORING INDICATOR

Objective: more than 25% of crops harvested using a sustainable supply chain approach each year



PERCENTAGE OF CROPS HARVESTED USING A SUSTAINABLE SUPPLY CHAIN APPROACH

→ This indicator measures the percentage of crops harvested using a sustainable supply chain approach, i.e. supply chains whose product specifications must conform to agroecology methods and/or results, or that are sustainability accredited, such as Semons du Sens (sowing good sense) for wheat and barley, or HVE (*Haute Valeur Environnementale* – high environmental value) and Vignerons Engagés (responsible winegrowers) for wine. This percentage was **31%** for the 2022–2023 financial year.

OPINION OF THE MISSION COMMITTEE

➔ InVivo has been true to its commitment of exploring and structuring innovative and responsible projects with stakeholders in agricultural sectors that promote sustainable growth, in line with the principles of regenerative agriculture.

The Mission Committee notes that the 2022–2023 operational target has been achieved: the percentage of crops harvested using a sustainable supply chain approach, i.e. supply chains whose product specifications must conform to agroecology methods and/or results, or that are sustainability accredited, was 31% for the 2022–2023 financial year.



The Semons du Sens sustainable supply chain approach, spearhead of the agri-food transition

Launched in mid-2020 within the Soufflet Group, the Semons du Sens sustainable supply chain approach is at the heart of the InVivo Group's ambitions to stimulate the agri-food transition. Faced with environmental, societal and food sovereignty concerns, Semons du Sens sets up and develops sustainable supply chains, implementing certain specifications, compliance with which is verified by an independent body (Ocacia). This is an original and unique ecosystem of progress on the market owing to its scale and cross-cutting nature, from seeds to finished products, from Bioline and Soufflet Agriculture testing platforms to the promotion of regenerative and precision agriculture... Semons du Sens

plays an active role in steering agricultural stakeholders towards agroecology practices that favour biodiversity, reducing the carbon footprint, soil quality and preserving water resources.

This flagship approach is the cornerstone of our policy of positive-impact offerings. It now covers three sectors and, as at the end of June 2023, consists of nearly 9750 partner farmers (wheat, barley, vines), representing 450,000 t of wheat and 750,000 t of barley (including 100,000 internationally) that use a sustainable supply chain approach that conforms to specifications, runs mass balance initiatives and is sustainability accredited. Furthermore, by 2030, 80% of barley used by Malteries Soufflet should come from sustainable farming practices, and the amount of Moulins Soufflet flour from the Semons du Sens sustainable supply chain approach has increased 13-fold in 13 years.



GOOD AGRONOMY PRACTICES FOR ALL SUSTAINABLE SUPPLY CHAIN APPROACHES

Develop good agronomy practices for all sustainable supply chain approaches

In addition to the sustainable supply chain approaches set up by the InVivo Group's activities, the Semons du Sens approach also federates the use of good agronomy practices among farmers in order to meet the sustainable supply chain specifications of other stakeholders in the agri-food sector. Soufflet Agriculture and Moulins Soufflet are privileged partners of the Pasquier Group for its flour supplies. In 2018, this partnership led Pasquier and the Soufflet Group to join the PADV (*Pour une Agriculture du Vivant* – For a Living Agriculture) association, whose mission is to expand the reach of agroecology using robust scientific frameworks and skills.

Within the Semons du Sens approach, this dual commitment has taken shape through a collaboration with Soufflet Agriculture agronomists and through pilot projects (promoted this year by the Openfield event). This collaboration has led to the creation of a good practice guide for farmers, compliance with which is monitored by Bureau Veritas, and a "Regeneration Index" (RI), which assesses the status of a farm in terms of its soil fertility regeneration. Thus, the 2020 wheat harvest, set up by Pasquier in compliance with this good practice guide and with its resulting RI score, was the first wheat supply chain in conservation agriculture to be recognised by the PADV association and the inspection body, Bureau Veritas. In 2022, the InVivo Group and Pasquier marketing departments also collaborated to promote the benefits of agroecology by producing a film that was broadcast on Pasquier's social networks and on the Semons du Sens LinkedIn account. The aim of this was to inform and raise awareness among the general public about this approach, which creates value for both consumers and farmers.



ENGAGE

employees

Mission #6

To continuously develop the skills of its employees, their ability to take initiative and the level of social dialogue, while affirming its cooperative values.

This mission is reflected in the attention paid to each Group employee in all aspects of corporate policy and corporate dialogue.

2 MONITORING INDICATORS

THESE INDICATORS ARE ESTABLISHED ON THE BASIS OF THE GROUP AS AT 30 JUNE 2022.

Objective: to ensure that at least 70% of the average number of employees receive training each year



PERCENTAGE OF EMPLOYEES THAT HAVE RECEIVED TRAINING

→ This indicator assesses the percentage of employees who have received at least one training session during the calendar year. In 2022, **86% of employees** received training.

Objective: to continue to involve employees in major Group decisions/projects



INVOLVE EMPLOYEES IN MAJOR GROUP DECISIONS/PROJECTS

→ InVivo regularly requests feedback from employees through surveys or contribution platforms. In 2022, employees were able to express their expectations after the acquisition of the Soufflet Group by participating in the #OserEnsemble internal survey and then submitting their ideas as part of the co-construction of the new 2030 strategic plan.

OPINION OF THE MISSION COMMITTEE

➔ The Mission Committee notes that InVivo has achieved the targets set for employee upskilling.

The percentage of employees who have received training is 86%, which far exceeds the target. The #OserEnsemble employee consultation initiatives and the co-construction of the new 2030 strategic plan by InVivo have both been a huge success with employees and merit particular recognition.





Training: fairness and practicality

Employee upskilling to meet the needs and specific methods of trades or sites steers the training offering for the InVivo Group's activities. This offering must also respect the principle of equal access to training: respect for notification deadlines, consideration of part-time working patterns, determination of training venues close to home, use of e-learning systems etc.

The InVivo group has established a partnership with OpenClassrooms for the use of e-learning and the development of a learning culture. The Group has organised training and information sessions for managers on practical aspects of management (job interviews, onboarding, yearly appraisals etc.).

Malteries Soufflet has also set up the "Learning Club" platform for e-learning training and orientation for new managers.

Lastly, Bioline by InVivo runs the "Bioline Leadership Model" management training programme, which focuses on three themes: "Mobilise to achieve the objectives of the Bioline project", "lead, communicate and grow" and "stimulate innovation and openness". This training provides a shared vision of good practices in respect of team management and leadership, whatever kind of subsidiary it concerns.





Co-construction of the 2030 strategic project by InVivo

During an employee forum bringing together nearly 500 employee ambassadors in La Défense on 15 June 2022, Group CEO Thierry Blandinières invited all employees to participate in the co-construction of the new 2030 strategic project by InVivo. Based on a system trialled back in 2019, this co-construction approach along with the digital contribution platform have been a huge success with employees from all sectors: 2350 participants (visitors to the platform, contributors or voters), 1136 ideas proposed and 12,000 votes submitted (each employee could vote for as many ideas as they wished). This engagement demonstrates the dynamism with which employees of the new InVivo-Soufflet duo are getting involved, as well as their keen interest in CSR topics, as this was the subject of the vast majority of the 1136 ideas proposed.

The response phase began in September 2022 with “The 2030 Meetings” bringing together 200 employees across the regions at four meetings between September and October. The aim of these meetings was to prioritise the major themes reported on the contribution platform. Subsequent stages of the response phase were organised with the Executive Committee, elected representatives and finally with all Group employees.



ENCOURAGE

the code of conduct

Mission #7

To apply InVivo's Code of conduct in relation to its strategic stakeholders, upholding human rights and the OECD's guiding principles, including in relation to its suppliers and customers, and to protect personal data.

This mission aims to deploy the Group's Code of conduct and to apply it in relation to all of its strategic stakeholders in France and internationally: suppliers, customers and employees.

3 MONITORING INDICATORS

OBJECTIVE: CODE OF CONDUCT DEPLOYED IN ALL COUNTRIES (INVIVO PERIMETER)

PERCENTAGE OF COUNTRIES OF OPERATION WHERE THE CODE OF CONDUCT IS IN PLACE



→ This indicator measures the deployment of the code of conduct in the group's countries of operation. For this financial year, the code of conduct has been deployed in 16 countries of operation within the InVivo perimeter, i.e. 16%.

PERCENTAGE OF SUPPLIERS THAT HAVE SIGNED THE RESPONSIBLE PURCHASING CHARTER

→ The Responsible Purchasing Charter was finalised on 1 July 2023. This indicator will therefore only be measured from the start of the next financial year.

Objective: "Code of conduct" e-learning course taken by at least 50% of connected employees

PERCENTAGE OF CONNECTED EMPLOYEES THAT HAVE TAKEN AND COMPLETED THE "CODE OF CONDUCT" E-LEARNING COURSE



→ This indicator monitors employee training as regards the group's code of conduct. It is important to note that, since the acquisition of the Soufflet group in December 2021, a project to harmonise codes of conduct has been in place: the new unified code of conduct should be finalised in Q4 2024. For this financial year, the percentage of connected employees that have taken the training is 46%, which is short of the target of 50%. An action plan has been established, and a campaign to raise employee awareness of the group's code of conduct will be launched in Q1 2024.

OPINION OF THE MISSION COMMITTEE

➔ The Mission Committee notes that for the 2022–2023 financial year, the operational target of training employees in the Group’s Code of Conduct could not be achieved but that effective action plans have already been implemented. We do, however, commend the Group for its decision to continue along such an ambitious trajectory, while broadening the scope from 2023–2024.

Although one of the operational targets has not been achieved, we acknowledge the efforts made and resources used by InVivo to achieve this mission.



A new Responsible Purchasing Charter

Collaboration between the InVivo Group's Purchasing Department and CSR Department during the financial year culminated in a new responsible purchasing policy and supplier CSR charter, taking into account various criteria: environmental and societal ethics, carbon footprint, biodiversity, recyclability, compliance with ISO 20400 standards (circular economy) etc. These criteria have started to be integrated in our specifications or in our supplier assessments,

with the aim of reaching 80% of suppliers committed to this sustainable approach, on which all of our buyers were trained at the end of 2022 (with particular emphasis on supporting our supplier partners in this CSR dynamic).





Compliance: a unified mechanism

A new unified code of conduct was finalised in September 2023. This work, which began with the acquisition of the Soufflet Group by InVivo, has made it possible to standardise practices that had historically been different owing to the international exposure and risks associated with each area.




This code of conduct is not limited to the strict application of laws, standards and regulations in the various countries in which we operate. It is used to present the clear and ambitious commitments of the InVivo Group in terms of business ethics or corruption to all of its stakeholders and, more specifically, to its employees.




These detailed commitments are structured around several policies and procedures based on complementary principles:





- anti-corruption policy
- anti-sanctions policy
- anti-competitive policy
- transparency regarding conflicts of interest
- business ethics policy
- third-party evaluation procedures
- alert system


An action plan has been drawn up to encourage all employees, including newcomers, to undertake a training module about the new code of conduct. The percentage of employees who have completed this training module is one of the indicators monitored and verified by the Mission Committee.

Appendix 1: Table of mission actions/objectives/monitoring indicators

MISSIONS	COMMITMENT	OPERATIONAL TARGET	INDICATOR	RESULTS	ACHIEVEMENT OF THE TARGET	CONTRIBUTORY ACTIONS
1. DRIVE To strengthen the bond with its members and their ability to sustainably transform agriculture and ensure food quality and safety in France and across the globe	Raise awareness among our stakeholders about the agri-food transition	At least 4000 people informed per year, increasing each year	Number of events to promote and raise awareness among stakeholders	Four events	ACHIEVED 	Visits to the Soufflet Agriculture test platforms, Openfield experimental expo (Bioline), TERACTION Live Expo, Webinars from the Group's Sustainable Development day
			Traffic generated by events to promote/raise awareness	4509 participants		
	Train our stakeholders on the agri-food transition	At least 400 hours per year, increasing each year	Number of hours of training	3222 hours of training	ACHIEVED 	Agrosolutions Fresque du Climat workshops, Agrosolutions AFNA training, TERACTION Campus Nature & Talents training
2. CONVERGE To integrate its corporate purpose into its overall strategy as well as that of its brands, while adapting it to the entities comprising the Group	Raise awareness among internal and external stakeholders about the mission framework by communicating with these target groups	Creation of a dedicated page on the Group's website	Number of communications sent to internal and external stakeholders	1 communication	ACHIEVED 	Creation of a dedicated page on the Group's website

MISSIONS	COMMITMENT	OPERATIONAL TARGET	INDICATOR	RESULTS	ACHIEVEMENT OF THE TARGET	CONTRIBUTORY ACTIONS
3. INNOVATE To continuously develop its knowledge and capacity for innovation through and with research and digital technology to develop positive-impact solutions in the future with a view to tackling major environmental concerns	Invest in R&D to create positive-impact offerings	2022–2023: at least 40% of R&D investments allocated to positive-impact offerings (investment scope eligible for CIR [crédit d'impôt recherche — research tax credit]) 2025–2026: at least 50%	Percentage of R&D investments allocated to positive-impact offerings	42%	ACHIEVED 	57 positive-impact projects concerned
	InVivo Quest programme: test selected projects in our networks	100% of N-1 projects tested in our networks Trajectory: address all trades by 2025–2026 (over three years - excluding trade)	Percentage of N-1 projects tested in our networks	Six projects tested, i.e. 100% of selected projects	ACHIEVED 	
	Deploy pilot innovations addressing environmental, social and societal concerns	Pilot innovations addressing environmental, societal and economic concerns deployed in the InVivo network	Number of pilot innovations	Four innovations selected (qualitative indicator)	ACHIEVED 	The first sustainable barley chain detected in France, the Carbon&Co structure that supports the set-up of Low Carbon Label projects, biochar testing carried out by Agrosolutions, the 14 indicators developed to measure the biodiversity footprint, tested at the Openfield expo.

MISSIONS	COMMITMENT	OPERATIONAL TARGET	INDICATOR	RESULTS	ACHIEVEMENT OF THE TARGET	CONTRIBUTORY ACTIONS
4. COMBINE To co-construct with its partners eco-designed and/or responsibly sourced products and services and responsible distribution channels that create economic, environmental and social value	Positive-impact offerings	Annual increase in the percentage of sales generated by positive-impact offerings Trajectory: by 2030, at least 50% of sales generated by positive-impact offerings	Percentage of sales generated by positive-impact offerings	38%	ACHIEVED 	Offering that factors in societal, economic and environmental impacts throughout the value chain, from design to use by the end consumer.
5. REGENERATE To explore and structure innovative and responsible projects with stakeholders in agricultural sectors that promote sustainable growth, in line with the principles of regenerative agriculture	Sustainable agriculture	More than 25% of crops harvested using a sustainable supply chain approach each year	Percentage of crops harvested using a sustainable supply chain approach	31%	ACHIEVED 	Semons du Sens approach for wheat and barley, or even Bio, HVE and Vignerons Engagés for wine.
6. ENGAGE To continuously develop the skills of its employees, their ability to take initiative and the level of social dialogue, while affirming its co-operative values.	Train employees	At least 70% of the average number of employees receives training each year Trajectory: at least 80% by 2025-2026	Percentage of employees that have received training	86%	ACHIEVED 	
	Involve employees in major Group decisions/projects	Continue to involve employees in major Group decisions/projects	Number of surveys conducted/contribution platform	Qualitative indicator	ACHIEVED 	Co-construction of the new 2030 strategic plan by InVivo

MISSIONS	COMMITMENT	OPERATIONAL TARGET	INDICATOR	RESULTS	ACHIEVEMENT OF THE TARGET	CONTRIBUTORY ACTIONS
7. ENCOURAGE To apply InVivo's Code of conduct in relation to its strategic stakeholders, upholding human rights and the OECD's guiding principles, including in relation to its suppliers and customers, and protect personal data.	Deploy the Code of conduct in all countries in which it has a presence	The Code of conduct is deployed in: 100% of countries in 2023–2024 (InVivo scope) 100% of countries in 2024–2025 (including Soufflet scope)	Percentage of countries in which it has a presence where the new Group Code of conduct is deployed	89%	N/A No 2022–2023 operational target OPERATIONAL 22-23 OPERATIONAL 22-23	16 countries out of the 18 countries in which it has a presence.
	Deploy the responsible purchasing charter	By 2025: 80% of existing suppliers have signed the Responsible Purchasing charter By 2027: 98% of existing suppliers have signed the Responsible Purchasing charter (Sales > €150 k and criticality)	Percentage of existing suppliers who have signed the Responsible Purchasing charter	Evaluated in 2023–2024	N/A No 2022–2023 operational target	The charter was launched on 1 July 2023, so there is no indicator for the 22/23 financial year
		By 2025: 100% of new suppliers have signed the Responsible Purchasing charter	Percentage of new suppliers who have signed the Responsible Purchasing charter	Evaluated in 2023–2024	N/A No 2022–2023 operational target	The charter was launched on 1 July 2023, so there is no indicator for the 22/23 financial year
	Raise awareness about the Code of conduct	2022–2023: ≥50% of connected employees 2023–2024: ≥50% of connected employees (including Soufflet scope) 2025–2026: 80% of connected employees	Percentage of connected employees who have completed the “code of conduct” e-learning	46%	NOT ACHIEVED 	

Appendix 2: methodology note

The reporting process of the InVivo Group Mission Committee aims to meet the obligations set out in Article L. 210-10 of the French Commercial Code.

1. Reporting period and frequency

The data collected cover the period from 1 July 2022 to 30 June 2023 with regards to the 2022–2023 financial year, excluding data concerning Group employee training (mission 6) and the R&D investments allocated to positive-impact offerings (mission 3), which cover the 2022 calendar year. It is expected that these data will be reported on an annual basis.

2. Scope

The scope of the report aims to be representative of the InVivo Group activities. It is defined according to the following rules:

- only companies consolidated in the financial statements using the global integration method are included in the scope of the report;
- for distribution activities, only integrated stores are included in the scope of the report, excluding franchised stores;

- entities integrated or created in year N will be included in the year N+1 or N+2 report to adopt a phased approach;

- entities transferred in year N are excluded from the scope of the report for year N.

The scope of the report for year N is updated by InVivo Group management as of 1 July of year N.

Specific details regarding the limitation of the scope of certain indicators are given in section “3. Specific methodological characteristics and limitations”.



3. Specific methodological characteristics and limitations

INDICATORS	SCOPE OF THE 2022–2023 REPORT	SPECIFIC METHODOLOGICAL CHARACTERISTICS
<p>Percentage of sales generated by positive-impact offerings</p>	<p>FR and international Group excluding complementary and margin trading products for Episens and Soufflet Agriculture (exclusions less than 10% of total sales), excluding National Brands for Teract,</p> <p>For Bioline, this concerns:</p> <ul style="list-style-type: none"> • Seeds: Semences de France, Aegilops, LS Production • Solutions: Agrosolutions • Cropcare: Bioline Agrosiences (Bioline France, Iberia, US, UK, Dudutech Kenya), Phyteurop (France site) <p>Union InVivo: Fertiline (excluding import/central purchasing activity of Fertiline), logistics and storage</p> <p>Ingredients division without AIT subsidiaries = Soufflet Biotechnologies + AIT France (subsidiaries outside FR are not currently included)</p>	<p>Qualification of InVivo’s offering based on the criteria for a positive-impact offering, which may vary according to the specific characteristics of each business line. Specific criteria for each business line are therefore used.</p> <p>Challenge-based method:</p> <p>Exclusion authorisations Within a division, a section of the scope may be removed if, and only if, this exclusion is duly substantiated and authorised by the Group PIO Committee and if it represents a small part of the division’s sales (this part will be specified in the PIO procedure written by the Division).</p> <p>Consideration must be given to the fact that scope exclusions are temporary. In the medium or long term, these products will have to be integrated into the process using a suitable PIO methodology.</p> <p>Divisions may choose to exclude the percentage of sales related to the sale of co-products and scrap valuation (up to a maximum of 10% exclusion). In this case, this will be mentioned in the PIO procedure and the position duly justified (e.g. The scrap valuation is entered in global sales but the scrap is undervalued vs. the finished product it was supposed to be. It cannot therefore be considered a true PIO even if it is scrap from PIO manufacturing). This position must be validated by the Group PIO Committee charged with ensuring standardisation of procedures.</p>

INDICATORS	SCOPE OF THE 2022–2023 REPORT	SPECIFIC METHODOLOGICAL CHARACTERISTICS
<p>Percentage of sales generated by positive-impact offerings</p>		<p>Pillar method:</p> <p>Exclusion authorisations Consideration must be given to the fact that scope exclusions are temporary. In the medium or long term, these products will have to be integrated into the process using a suitable PIO methodology.</p> <p>Divisions may choose to exclude the percentage of sales related to the sale of co-products and scrap valuation (up to a maximum of 10% exclusion). In this case, this will be mentioned in the PIO procedure and the position duly justified (e.g. The scrap valuation is entered in global sales but the scrap is undervalued vs. the finished product it was supposed to be.</p> <p>It cannot therefore be considered a true PIO even if it is scrap from PIO manufacturing). This position must be validated by the Group PIO Committee charged with ensuring standardisation of procedures.</p> <p>Criterion method:</p> <p>No scope exclusion is specified but the approach is recorded as applying primarily to the own brand.</p>

SCOPE OF THE 2022–2023 REPORT	SCOPE OF THE 2022–2023 REPORT	SPECIFIC METHODOLOGICAL CHARACTERISTICS
Percentage of crop volumes harvested using a sustainable supply chain approach	Soufflet Agriculture FR,	
Percentage of employees that have received training	Cordier FR	
Percentage of countries in which the Group Code of conduct is used	Employees in France, excluding InVivo Digital Factory, Aladin.farm	
Percentage of connected employees who have completed and finalised the “code of conduct” e-learning	InVivo historical scope, excluding the “Soufflet” line of business	

KPMG

KPMG S.A.
Tour Eqho
2 avenue Gambetta
CS 60055
92066 Paris La Défense Cedex

INVIVO GROUP S.A.

Report by the independent
third-party firm to verify
the achievement of social
and environmental targets

Year ended on 30 June 2023
INVIVO GROUP S.A.
83 avenue de la Grande Armée
75782, Paris Cedex 16

KPMG S.A. is a firm of chartered accountants and auditors registered with the Paris Chartered Accountants Association under no. 14-30080101 and attached to the Versailles and Central CCRC (*Compagnie Régionale des Commissaires aux Comptes* – French regional institute of statutory accountants).

A French company that is a member of the KPMG network consisting of independent firms affiliated with KPMG International Limited, a company governed by English law (private company limited by guarantee).

A public limited company with a board of directors
Head office:
Tour EQHO
2 avenue Gambetta
CS 60055
92066 Paris La Défense Cedex
Share capital: €5,497,100
775 726 417 Nanterre RCS (*Registre de Commerce et des Sociétés* – trade and companies register)



INVIVO GROUP S.A.

83 avenue de la Grande Armée

Report by the independent third-party firm to verify the achievement of social and environmental targets

Year ended on 30 June 2023

At the company's general meeting,

As an independent third party ("third party") of your company (hereinafter "entity"), accredited by COFRAC (*Comité Français d'Accréditation* – French accreditation committee) under number 3-18841, we have undertaken work to formulate a reasoned opinion expressing moderate assurance on historical information (found and extrapolated) related to the achievement of the social and environmental targets that your entity has set itself within the scope concerned by its status as a mission-led company, as presented in the Mission Committee report relating to the period from 1 July 2022 to 30 June 2023, attached to the management report, pursuant to the provisions of Article L. 210-10 of the French Commercial Code.

Conclusion

Through our work, we have been able to confirm the achievement of the entity's statutory targets, all except for one: "At least 50% of connected employees have completed the "Code of conduct"" e-learning included in the statutory target "Encourage – To apply InVivo's Code of Conduct in relation to its strategic stakeholders, upholding human rights and the OECD's guiding principles, including in relation to its suppliers and customers, and to protect personal data".

Regarding the indicator "Percentage of connected employees who have completed and finalised the code of conduct e-learning", it was impossible for us to reach a conclusion due to lack of reliability of the reported data, which leads us to note that the target defined for 2023-24, as indicated in the Mission Committee report, has not been met, even though the resources allocated to achieving this target have been deemed adequate.

Because of the significance of the facts described above, we were unable to collect sufficient and appropriate evidence to reach a conclusion on the entity's compliance with the social and environmental target of "Encourage – To apply InVivo's Code of Conduct in relation to its strategic stakeholders, upholding human rights and the OECD's guiding principles, including in relation to its suppliers and customers, and to protect personal data" selected in application of Article L. 210 10 2° and enshrined in its Articles of Association, that it has set itself a mission to pursue, consistent with its corporate purpose and its activity with regards to its social and environmental concerns.

On the basis of the procedures that we have implemented, as described in the "Nature and scope of the work" section, and the evidence that we have gathered, we have not identified any material misstatements likely to call into question, within the scope concerned by its status as a mission-led company and at the end of the period covered by our audit,

- the fact that the entity has met the operational targets it has defined for each of the other social and environmental targets, and that,
- consequently, the INVIVO Group has met each of the other social and environmental targets it has set itself a mission to pursue, consistent with its corporate purpose and its activity with regards to its social and environmental concerns.

Comments

Without prejudice to the conclusion expressed above, we make the following observations. Owing to the recent implementation of the mission management system as well as significant developments within the Group's activities:

- Certain mission targets have recently been determined for the 2022-2023 financial year or are defined in the short term, with their trajectories still to be defined for future financial years.
- The checks carried out have highlighted areas for improvement in terms of definition, scope, traceability and internal control on certain indicators for monitoring mission targets. These areas for improvement do not call into question the achievement of operational targets.

Preparation of information related to the achievement of social and environmental targets

Owing to the absence of a generally accepted and commonly used reference framework or established practices on which to assess and measure information related to the achievement of social and environmental targets, different – yet acceptable – measurement techniques have been used that may affect comparability between entities over time.

Accordingly, information related to the achievement of social and environmental targets must be read and understood in relation to the entity's procedures (hereinafter the "Reference framework"), the main elements of which are presented in the Mission Committee report (or are available on the website or on request at the entity's head office).

¹ COFRAC accreditation Inspection, no. 3-1884, scope available on the website www.cofrac.fr INVIVO GROUP S.A.

INVIVO GROUP S.A.

Report by the independent third-party firm to verify the achievement of social and environmental targets
Year ended on 30 June 2023

Limitations inherent in the preparation of information related to the achievement of social and environmental targets

The information may be subject to uncertainty inherent in scientific or economic knowledge and in the quality of the external data used. Some of the information presented is susceptible to choice of methodology, assumptions and/or estimates used in its preparation.

Responsibility of the entity

The entity is required to:

- set up a mission committee in charge of preparing an annual report in accordance with the provisions of Article L. 210-10 of the French Commercial Code;
- select or establish appropriate criteria and procedures for creating the entity's reference framework;
- design, implement and maintain internal control over the information required for the preparation of the mission committee report and implement any internal controls it deems necessary to ascertain information related to the achievement of social and environmental targets that do not contain a material misstatement, whether due to fraud or error;
- establish the information related to the achievement of social and environmental targets in accordance with the reference framework and made available to the mission committee.

The mission committee is responsible for preparing its report based on information relating to the achievement of social and environmental targets provided by the entity, performing any checks it considers appropriate.

This report will be attached to the Board of Directors' management report.

Responsibility of the independent third-party firm

Pursuant to the provisions of Article R. 210-21 of the French Commercial Code, based on our work, we are charged with formulating a reasoned opinion expressing moderate assurance on the entity's compliance with the social and environmental targets it has set itself over the scope concerned by its status as a mission-led company.

Given that we are required to formulate an independent conclusion on information related to the achievement of social and environmental targets, we are not permitted to be involved in the preparation of such information as this could compromise our independence.

Regulatory provisions and applicable professional doctrine

Our work described below has been carried out in accordance with the provisions of Article R. 210-21 of the French Commercial Code and the professional doctrine of the CNCC (*Compagnie Nationale des Commissaires aux Comptes* – French Institute of Statutory Auditors), in particular the technical opinion of the CNCC, the statutory auditor's work, the independent third-party firm's work regarding mission-led companies, as an audit programme.

Methods and resources

Our work involved the skills of four people and took place between December 2022 and November 2023 over a total intervention period of six weeks.

To assist us in carrying out our work, we called on our specialists in sustainable development and corporate responsibility. We conducted a dozen interviews with those responsible for preparing historical information related to the achievement of social and environmental targets.

Nature and scope of work

We have planned and carried out our work taking into account the risk of material misstatements in the information relating to the achievement of social and environmental targets that the entity has set itself a mission to pursue within the scope concerned by its status as a mission-led company.

We believe that the procedures we have undertaken in exercising our professional judgement allow us to formulate a conclusion of moderate assurance.

We learnt about the entity's activities over the scope concerned by its status as a mission-led company, the formulation of its corporate purpose as well as its social and environmental concerns.

Our work focused on:

- firstly, the consistency between the social and environmental targets adopted in application of point 2 of Article L. 210 10 and enshrined in its Articles of Association, the entity's corporate purpose specified in its Articles of Association (hereinafter "corporate purpose") and its activity with regards to its social and environmental concerns;
- secondly, the achievement of these targets.

To assess the consistency of the entity's objectives, corporate purpose and activity with regards to its social and environmental concerns, we:

INVIVO GROUP S.A.


Report by the independent third-party firm to verify the achievement of social and environmental targets
Year ended on 30 June 2023

- Conducted interviews to determine the commitment of management and members of the governance team in relation to the expectations of the main internal or external stakeholders involved in the entity's activity.
 - Evaluated the processes put in place to structure and formalise this approach, based on:
 - the information available at the entity (e.g. minutes of board meetings, discussions with the social and economic committee, minutes or supporting documents from meetings with internal or external stakeholders, risk analyses);
 - the mission-led company's roadmap and the latest report of the Mission Committee prepared since the last audit;
 - where appropriate, its publications (Management Report, Statement of Non-Financial Performance, on the website).
 - In relation to the entity's activity with regards to its social and environmental concerns, we assessed the consistency between:
 - the information collected;
 - the corporate purpose, and
 - the social and environmental targets formulated in the Articles of Association.
- To determine the achievement of social and environmental targets, we enquired about the existence of operational targets and key indicators for monitoring and measuring their achievement by the entity at the end of the audit period for each social and environmental target. We also checked whether the operational targets were achieved in relation to the trajectories defined by the entity over the entire scope concerned by its status as a mission-led company.
- To do this, we carried out the following checks:
- we read the documents prepared by the entity reporting on the fulfilment of its mission, specifically the provisions specifying the operational targets and associated monitoring procedures, as well as the Mission Committee report;
 - we asked the Mission Committee how it assesses the achievement of its social and environmental targets and corroborated the information gathered with how the stakeholders perceive the implications and impacts left by the entity. We also reviewed the analysis presented in the Mission Committee report, the outcomes reached by the end of the operational targets in relation to their defined trajectories, in order to assess compliance with the social and environmental targets;
 - we asked the entity's general management about the financial and non-financial resources implemented to meet the social and environmental targets;
 - we checked the Mission Committee report for indicators that are consistent with the operational targets and that can demonstrate their positioning on the defined trajectories;
 - we assessed the adequacy of the resources implemented to meet the operational targets in relation to their trajectories, with regards to carrying on business activities over the period;
 - we verified the genuineness of all of these indicators, specifically we:
 - assessed the appropriateness of the entity's reference framework with regards to its relevance, completeness, reliability, neutrality and comprehensibility;
 - checked that the indicators cover the entire scope concerned by its status as a mission-led company;
 - took note of the internal control procedures put in place by the entity and assessed the compilation process to ensure the genuineness of these indicators;
 - implemented analytical controls and procedures to ensure the correct consolidation of the data collected and the consistency in data changes;
 - carried out in-depth tests based on samples or other selection methods, by checking the correct application of definitions and procedures and in reconciling the data with supporting documents. This work was carried out by on-site audits at the entity's head office and covers 100% of the data used to calculate the indicators;
 - assessed the overall consistency of the Mission Committee report in relation to our knowledge about the entity and the scope concerned by its status as a mission-led company.

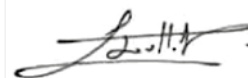
The procedures implemented in the context of moderate assurance are less extensive than those required for reasonable assurance under the professional doctrine of the CNCC. A higher level assurance would have required more extensive audit work.

Paris La Défense, 4 December 2023
KPMG S.A.

KPMG S.A.



Alphonse Delaroque
Partner



Fanny Houlliot
ESG Expert

INVIVO GROUP S.A.

Report by the independent third-party firm to verify the achievement of social and environmental targets
Year ended on 30 June 2023

Written by: Bruno Rogowski - Constance de Gourcuff

Graphic design:  inVivo events

Photo credits: InVivo Photo Library - Adobe Stock - Welcome to the Jungle - Unsplash



Find us
on our website
and on social media:
www.invivo-group.com

