



Declaration of extra-financial performance

YEAR 2021

Airil



This document contains information on the extra-financial performance of the Avril Group, in response to regulatory requirements: French Decree no. 2017-1265 of 9 August 2017 issued in application of Order no. 2017-1180 of 19 July 2017 relative to the publication of non-financial information by certain major companies and groups of companies.

This information concerns the year 2021. In view of the date of publication of this document, some information on the early months of 2022 has also been included, when available.

This Declaration of Extra-Financial Performance (DPEF) is the third mandatory annual CSR* report issued by the Avril Group. It contains an update on the Group's actions regarding 13 extra-financial themes concerning CSR "risks and opportunities".

To supplement this DPEF, interested readers can also refer to the Group's Integrated Annual Report, available at: www.groupeavril.com/groupe/rapport-annuel-2021.

* Corporate Social Responsibility

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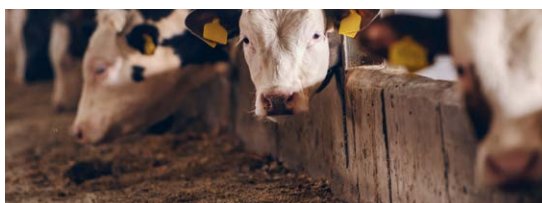
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The Avril group: purpose and activities

THE MANIFESTO

At Avril, we are here for others.

For men and women. For our sectors. For our regions. And for the Earth.

We are the furrow, the common ground.

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

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

We work for those who cultivate, transform or reinvent the soil. For our sectors, which we make stronger today; to be even bolder tomorrow.

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

Nurturing Humanity and Nature.

Nurturing businesses and ideas.

Avril exists to grow.

To enhance. To strengthen. To set in motion.

To enable everyone to thrive.

We exist to **Serve the Earth**

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

CONNECT WITH CONFIDENCE

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

TREASURE LIFE

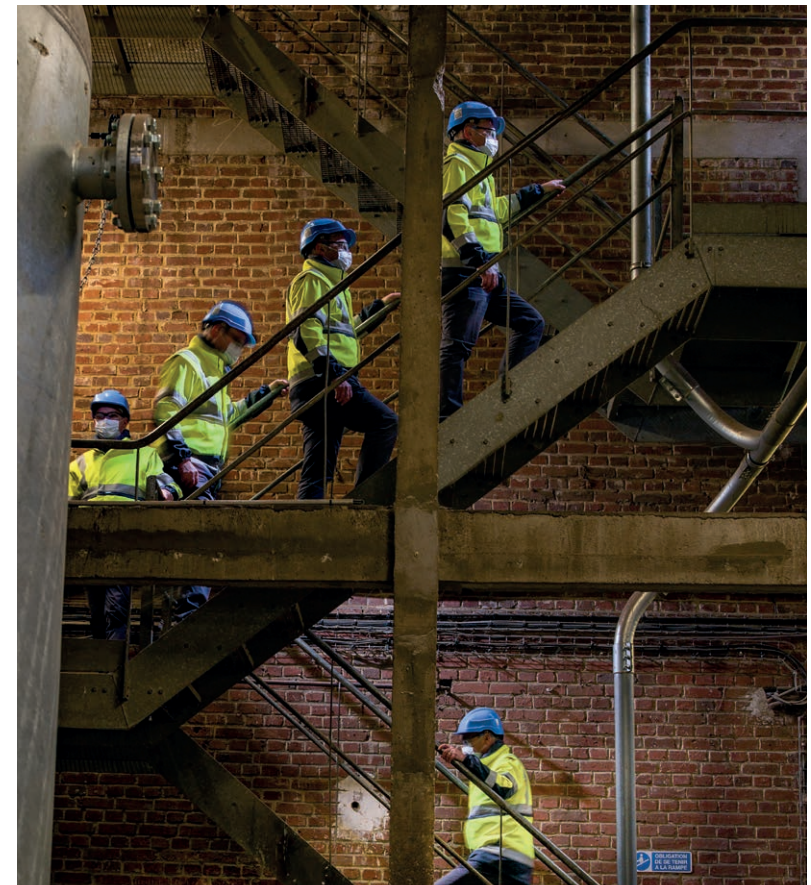
Avril is at the heart of agricultural, food and environmental transitions. We develop remuneration models to promote sustainable agricultural practices, we develop local sectors in the regions where we are established, and we work alongside our livestock-farmer partners on their animal welfare concerns.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

SHARE THE VALUE

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

INVENT TOMORROW

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



Serving the Earth is our purpose

6 priorities that commit us every day.

Serving the Earth means...

TAKING ACTION FOR AGRICULTURE THAT RESPECTS THE PLANET.

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

TAKING ACTION TO PROTECT NATURAL RESOURCES AND BIODIVERSITY.

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

TAKING ACTION TO DEVELOP LOCAL SECTORS.

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



TAKING ACTION FOR OUR INVESTMENTS' IMPACT.

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

TAKING ACTION FOR THE CLIMATE.

Because we support the United Nations' Goal of limiting global warming to 2°C, which is part of the Paris Agreements, we are committed to reducing all our direct and indirect greenhouse gas emissions by 30% by 2030 (vs. reference year 2019).

TAKING ACTION FOR A COLLECTIVE AND INCLUSIVE PROJECT.

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

Collegial governance with strong agricultural roots

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

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

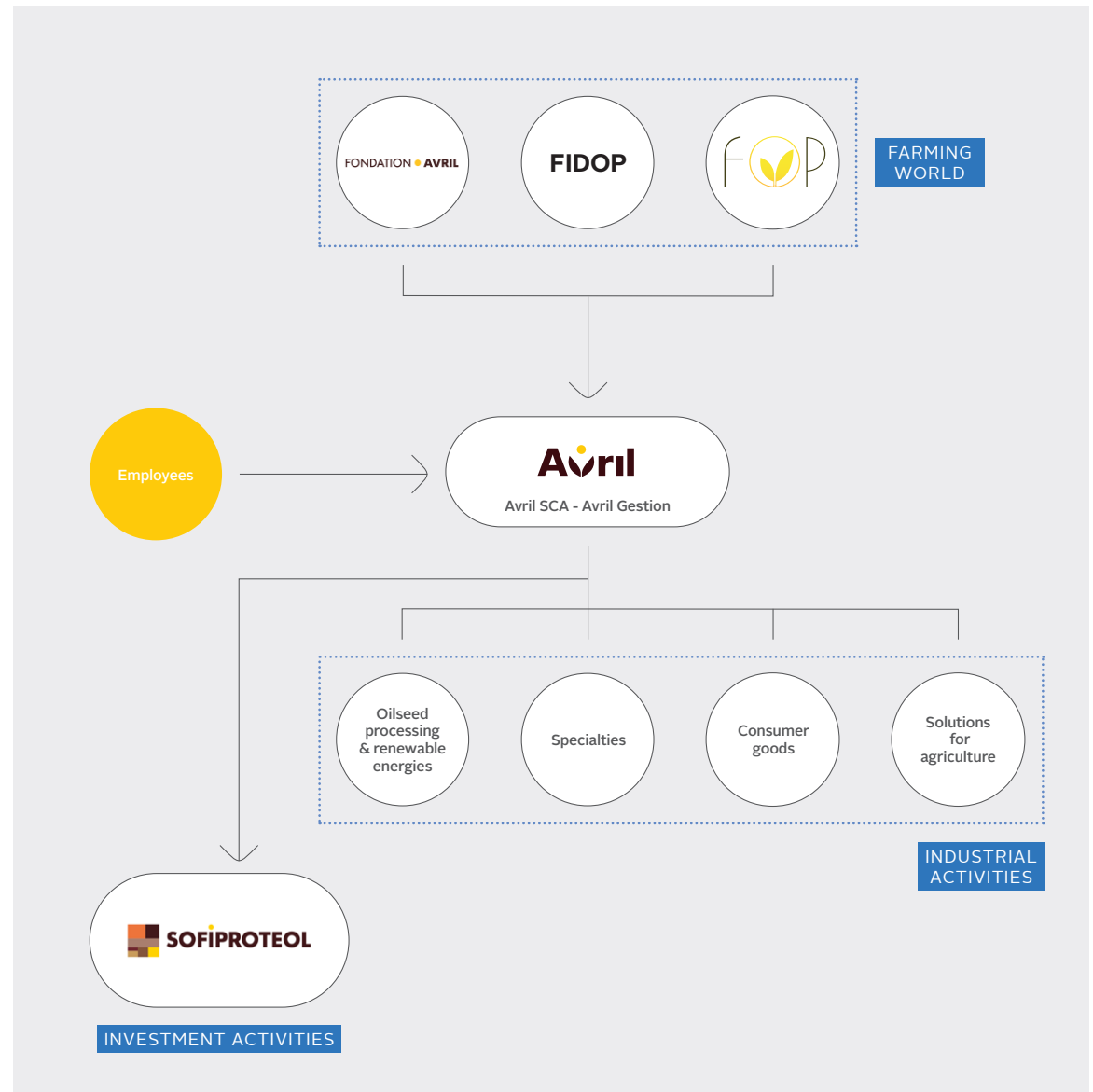
The Board of Avril Gestion appoints the manager of the SCA and decides upon major strategic and financial orientations for the Avril Group. It comprises nine members: four farmers from the FOP, three qualified personalities and two of the Group's former top executives.

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

¹ French Federation of Oilseed and Protein Crop Producers

² Foundation recognized as a public utility

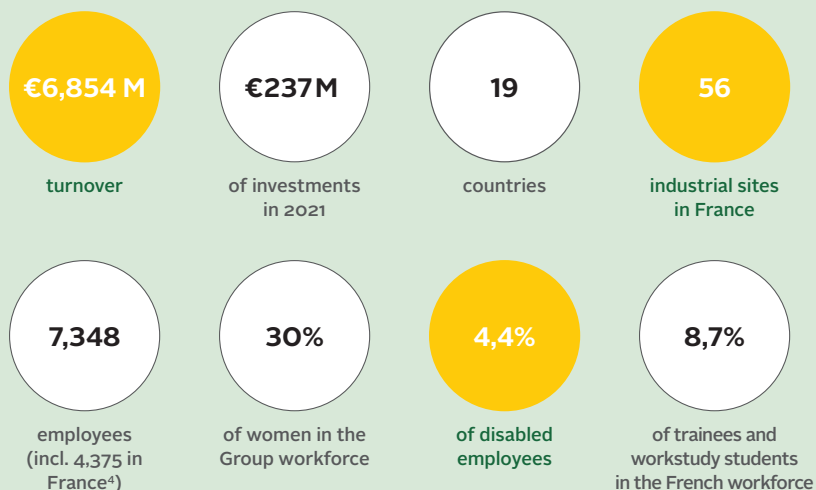
³ Interprofessional Development Fund for the Oilseeds and Proteins Sector



Business model: a sectoral organization

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

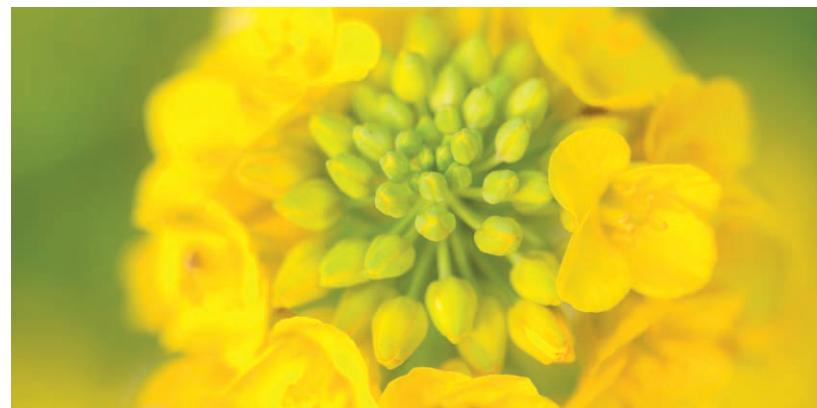
OUR ASSETS



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

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

⁴ Employees registered (number of employment contracts) at 31/12/2021



INDUSTRIAL ACTIVITIES

• Oilseed processing and renewable energies

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

• Specialties

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

• Consumer goods

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

• Solutions for agriculture

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

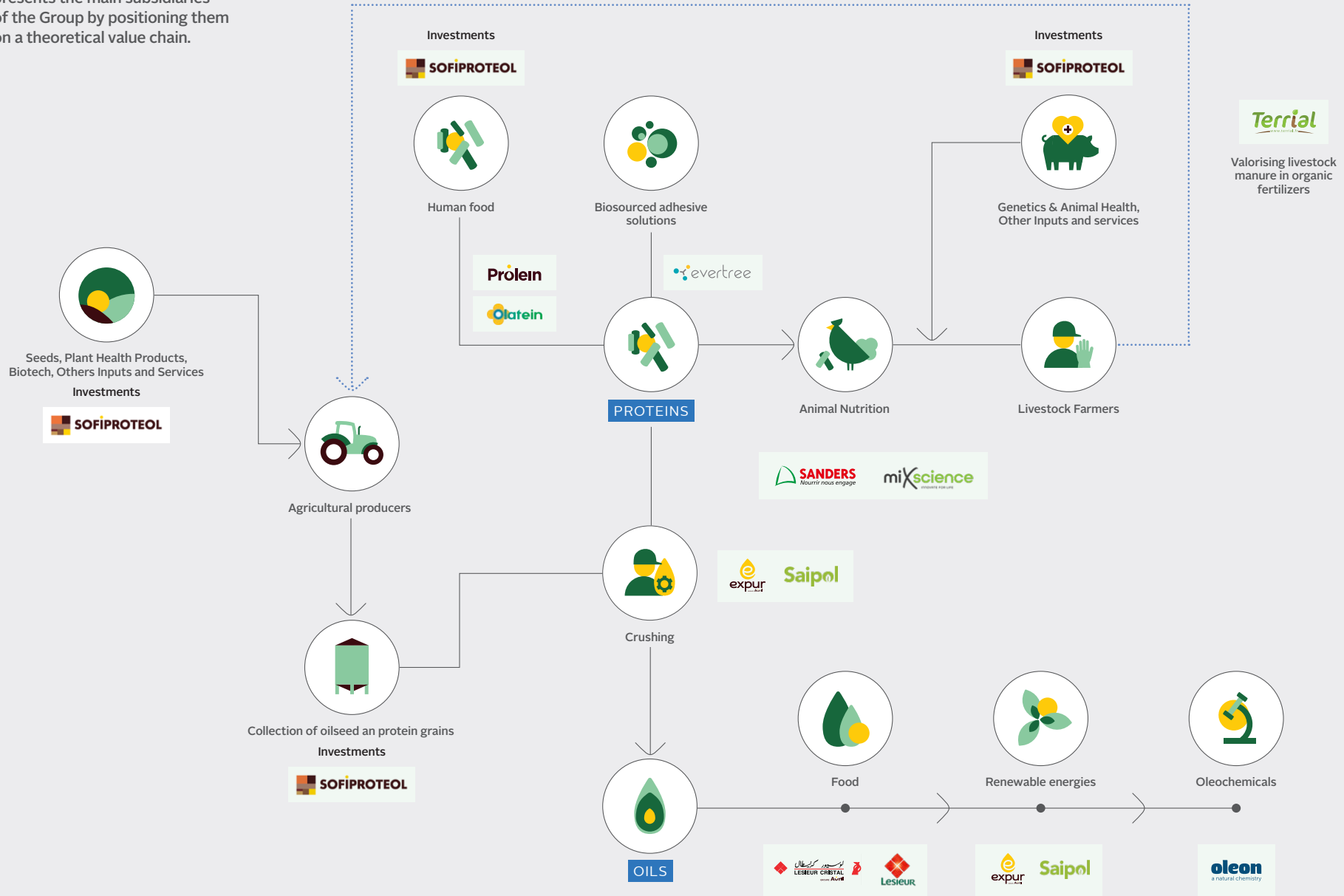
INVESTMENT ACTIVITIES

• Sofiprotéol

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

SIMPLIFIED VALUE CHAIN OF THE GROUP'S ACTIVITIES

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



KEY INFORMATION ON INDUSTRIAL ACTIVITIES

BUSINESS AREA	AVRIL OILSEED PROCESSING AND RENEWABLE ENERGIES	AVRIL CONSUMER GOODS	AVRIL SPECIALTIES	AVRIL SOLUTIONS FOR AGRICULTURE	AVRIL DEVELOPMENT
MAIN COMPANIES	Saipol, Expur	Lesieur, Lesieur Cristal, Costa d'Oro	Oleon, Kerfoot, Novastell, Lecico	Sanders, Feed Alliance, Mixscience, Terrial, Matines, Abera, Porcgros, Ovoteam	Evertree, Prolein, Olatein
2021 EMPLOYEES*	1,071	2,046	1,146	2,595	23
PRODUCTION SITES**	France, Romania	France, Morocco, Algeria, Tunisia, Senegal, Italy	Belgium, Germany, France, Malaysia, UK	France	France
TURNOVER 2021***	€3,326 M	€1,201 M	€941 M	€1,481 M	€1 M
MAIN INDUSTRIAL PRODUCTS 2021	<ul style="list-style-type: none"> Vegetable oils (crude and refined), protein-rich oilseed meals, biodiesel, vegetable glycerin, specialty oils, lecithin, etc. 1,9 Mt oilseed meals 1,2 Mt biodiesel 	<ul style="list-style-type: none"> 588 kt packaged edible oils 32 kt soap 40 kt sauces 	<ul style="list-style-type: none"> 502 kt oleochemical products (fatty acids, esters, fatty alcohols, glycerin and other specialties) 	<ul style="list-style-type: none"> 2.7 Mt cattle feeds (not incl. premixes and basemixes) 56 kt premixes and basemixes 1.8 billion eggs (shell eggs and egg products) 121 kt pig carcasses processed 675 kt organic fertilizers produced by Terrial 	NA
CUSTOMERS	<ul style="list-style-type: none"> Petroleum industry Cattle feed manufacturers Cosmetics, pharmaceuticals 	<ul style="list-style-type: none"> Major retailers Collective catering Agrifood industry 	<ul style="list-style-type: none"> B-to-B customers in different sectors: cosmetics, chemicals (lubricants, paints, cleaning products, etc.), agrifood, oil drilling, etc 	<ul style="list-style-type: none"> Sanders: 26,000 livestock farmers using Sanders feeds Matines: major retailers Ovoteam: collective catering and agrifood industry Abera: B-to-B sales Terrial: distribution networks for organic fertilizers or direct sales to farmers 	NA

* Workforce registered in industrial Business Lines (number of employment contracts) at 31/12/21, not including managing agents, temporary staff and trainees. Does not include 'holding' staff and Sofiprotéol staff (467)

** Industrial sites where Avril has operational control

*** Consolidated Group turnover 2021: €6,854 M = Sum of the turnover of industrial Business Lines + turnover of "others" €642 M – eliminations €739 M

Strategy and CSR: an integrated vision

SPRING, our CSR approach

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

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

A framework for action based on 14 topics, which are connected to the 6 "Serving the Earth" commitments.

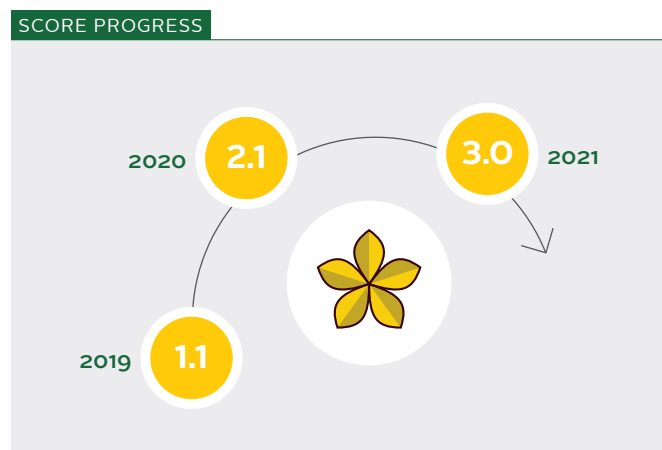
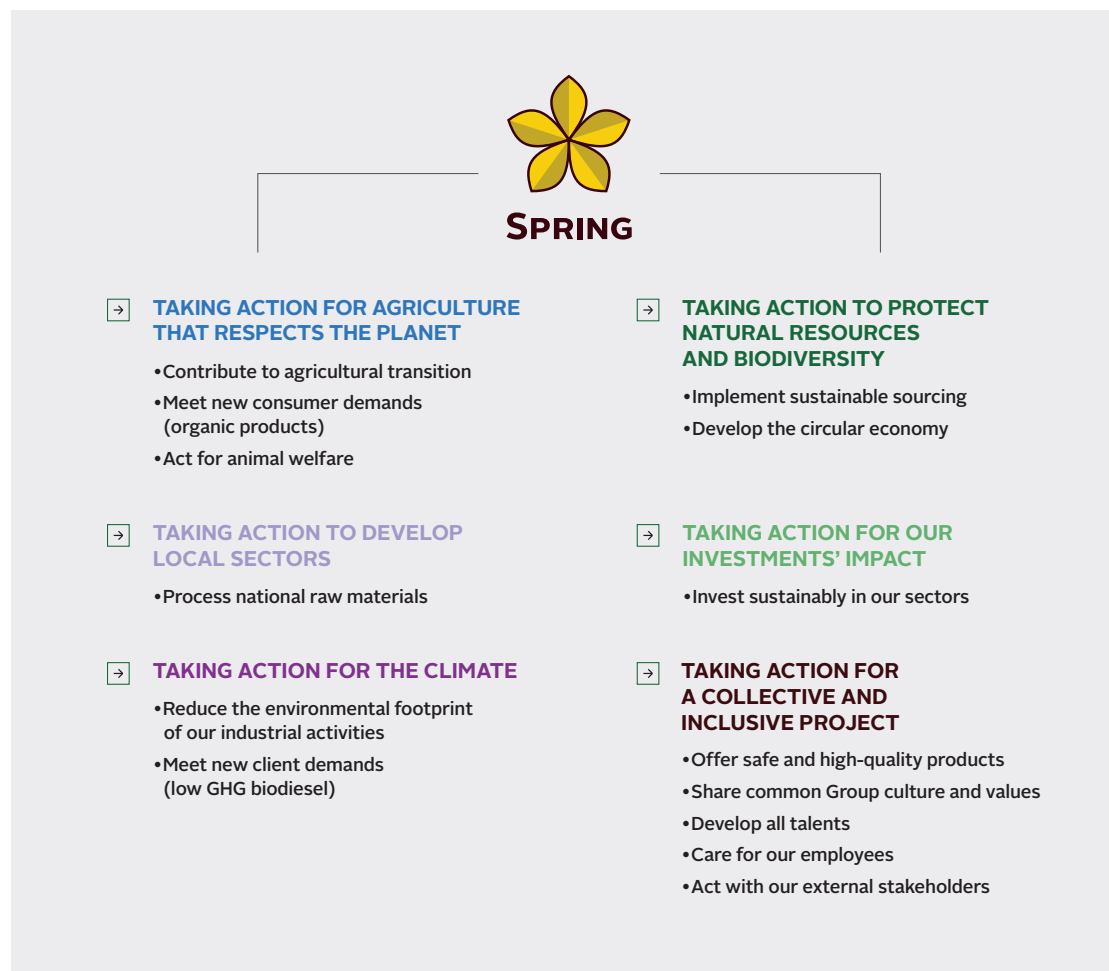
Our purpose "Serving the Earth" is expressed in six commitments providing reasons for action for both the Group and each employee.

The Executive Committee provides support for the process by adapting its organization. Each of its members sponsors a particular commitment related to the purpose thus ensuring its deployment and follow-up. 14 themes were singled out during the preparation of Spring. They form an integral part of the "Serving the Earth" commitments.

An indicator of progress

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

At the end of 2020, a score of 2.1 for the Spring index corresponded to a 42 % level of progress, regarding the 2023 target. The 2020 target (2/5) was therefore exceeded. At the end of 2021, the Spring index reached a score of 3.0, corresponding to a 60% level of progress. The 2021 target (3/5) was therefore achieved.



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



The United Nations sustainable development goals

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



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

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



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

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



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

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



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

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



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

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



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

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

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

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



SDG 10: Reduce inequality within and among countries.

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



SDG 12: Ensure sustainable consumption and production patterns.

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



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

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



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

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



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

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



Réseau France

WE SUPPORT LE PACTE MONDIAL



Avril is a signatory of the United Nations Global Compact thus affirming its desire to contribute to attaining the UN Sustainable Development Goals. Two years after joining, Avril reached the Advanced level, or the highest level of reporting, which is only achieved by 11% of companies



Identification of extra-financial risks

Methodology

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

→ Review of potential extra-financial risks

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

→ Materiality assessment relative to the Group's activities

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

In parallel, lessons from the materiality assessments already performed on three of the Group's subsidiaries (Oleon in 2016, Saipol in 2017, Avril Livestock Sectors in 2020) were also used for the assessment.

⁵ These three activities account for more than 70% of the Group's turnover.

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

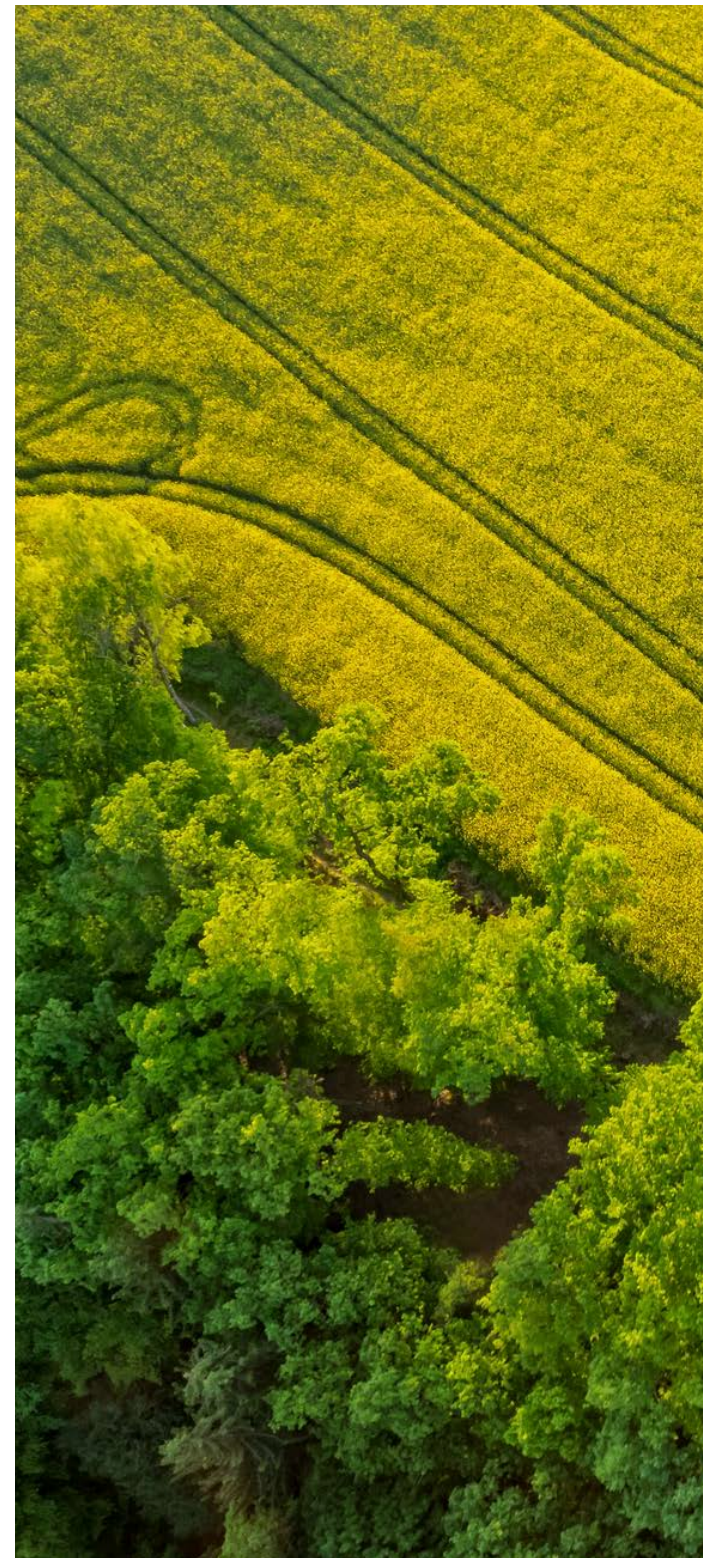
The list of the principal extra-financial risks affecting the Avril Group was defined in consultation with the internal stakeholders concerned, and notably members of the Excom. For each risk, an Excom member was identified as being responsible for its management (risk owner).

→ Validation of the final list of risks by the Risks Committee

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

- **Strategic risks:** long-term vision (five to ten years) with respect to risks and/or opportunities not considered,
- **Operational risks:** vision at two to three years, risks regularly monitored by the Risks Committee.

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




Main extra-financial risks faced by the Avril Group

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

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


























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



 Rapeseed flower

Correspondence between SPRING, SDGs and extra-financial risks

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

COMMITMENT	SPRING THEME	INDICATOR	NUMBER	SDG	RISK THEME
TAKING ACTION FOR AGRICULTURE THAT RESPECTS THE PLANET	Contribute to agricultural transition	Number of new projects supported by the Avril Group contributing to the agricultural transition	 3	 12	Sustainable agriculture
	Meet new consumer demands (organic products)	Share of turnover of products certified as organic (BIO) or usable for organic purposes (UAB)	 7	 12	Responsible purchasing
	Act for animal welfare	Share of eggs produced under alternative systems (code 0,1,2) purchased by the Group	 9	 12	Animal welfare
		Share of livestock units audited according to internal livestock management standards	 10	 12	
TAKING ACTION TO PROTECT NATURAL RESOURCES AND BIODIVERSITY	Implement sustainable sourcing	Share of Group palm oil supplies covered by sustainability schemes	 4	 15	Responsible purchasing
		Share of soybean used for animal feed coming from non-GMO supply chains or covered by RTRS credits	 5	 15	
	Develop the circular economy	Recovery rate of industrial waste	 14	 12	Sustainable use of resources
		Total tonnage of products sold from the circular economy	 15	 12	
		Share of recyclable packaging in total packaging	 16	 12	
		Share of recycled raw material in packaging	 17	 12	
		Quantity of food donations		 12	
TAKING ACTION TO DEVELOP LOCAL SECTORS	Process national raw materials	Share of domestic raw material processed by the Avril Group	 1	 12	Responsible purchasing
TAKING ACTION FOR OUR INVESTMENTS' IMPACT	Invest sustainably in our sectors	Investments (Sofiprotéol commitments) in seed companies working on varieties adapted to climate change		 9	Adaptation to climate change
		Investments (Sofiprotéol commitments) related to the development of vegetable proteins		 2	Food transition
		Investments (Sofiprotéol commitments) in developing the circular economy		 12	Sustainable use of resources
		Cumulative annual amounts invested in our sectors since 2019	 2	 9	

COMMITMENT	SPRING THEME	INDICATOR	NUMBER	SDG	RISK THEME
TAKING ACTION FOR THE CLIMATE	Reduce the environmental footprint of our industrial activities	Frequency of industrial incidents	 9	9	Prevention of pollution
		Energy consumption per ton produced	 11	7	Sustainable use of resources
		Ratio between the consumption of energy from renewable sources and total energy consumption	 12	7	
		Water consumption per ton produced	 13	12	
		Greenhouse gas (GHG) emissions associated with Avril's activities (Scopes 1 and 2)	 13	13	
	Meet new client demands (low GHG biodiesel)	Percentage of GHG reduction achieved by using Saipol biodiesel (vs reference fossil diesel)	 8	13	Product sustainability
TAKING ACTION FOR A COLLECTIVE AND INCLUSIVE PROJECT	Share common Group culture and values	Frequency rate of accidents with and without time off work (FR2 ratio)	 19	8	Safety at work
		Percentage of women in the Group workforce	 18	5	
	Develop all talents	Resignation rate	 8	8	Skills management
		Percentage of women among the Group's top managers	 20	5	
		Percentage of disabled people employed by the Group in France	 21	10	
		Percentage of trainees and work-study students in the workforce in France	 22	4	
	Care for our employees	Absenteeism rate	 8	8	Social climate
		Strike rate	 8	8	
	Act with our external stakeholders	Number of Stakeholder Committee meetings during the year	 23	17	Stakeholders
		Number of Avril Communities visits during the year	 24	17	
		Progress of the annual action plan to improve the relationship between Avril employees and upstream agriculture	 25	17	
	Offer safe and high-quality products	Number of product safety-related withdrawals and recalls	 6	12	Product quality and safety

COMMITMENT

1

Agriculture that respects the planet

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



Contribute to agricultural transition

Current situation

Actions by Sofiprotéol

Since its creation, Sofiprotéol has invested in responsible sectors that will serve different regions and respond to consumer demands. Thus, Sofiprotéol is supporting the transition towards more sustainable agriculture through its activities as an investor and as manager of the French Oilseed Strategic Action Fund's (FASO²) which provides financial support for innovative projects.

Acting on behalf of the FASO fund, in 2021 Sofiprotéol, continued its support for the breeding of new oilseed and protein varieties. Varietal innovation remains a key concern for Sofiprotéol. The company has a dual objective: (i) providing farmers with competitive diversification solutions in their crop rotations, resilient to climate change, (ii) while limiting the use of chemical inputs in the respect of biodiversity and soil health.

The French Oilseed Strategic Action Fund's (FASO) initiatives in favor of varietal innovation falls particularly in line with the dynamics of the National Protein Plan. This plan aims to develop:

- Leguminous crops in France, the environmental effects of which are of great benefit to crop rotations;
- Uses of legumes for human and animal consumption.

Thus, during this fiscal year, Sofiprotéol provided support to two major projects involving two significant leguminous crops:

- One program focused on creating French soybean varieties that are better adapted to human nutrition requirements through the development of lines with low isoflavone content;
- The other program developed spring pea varieties richer in protein in order to improve the competitiveness of production by meeting the qualitative needs of human and animal nutrition, as a substitute for imported soya.

Such innovations should enable farmers to enhance the value of their crops by meeting the sector's needs and the challenges of France's protein sovereignty.

At a time of climate change and increased water constraints during key periods of crop development, the FASO also assisted the company Elicit Plant in financing trials to obtain approval for an innovative biostimulant solution. This solution enables reducing the impact of water constraints on soya and sunflower crops, thus helping to maintain the competitiveness of crops in the most exposed areas.

Additionally, with the objective of reducing the amount of chemical inputs, Sofiprotéol also assisted in the structuring of the French organic sector. The company offered financial support for setting up collection and storage facilities adapted to the constraints of this sector. In particular, these are tools having multiple storage cells, an adapted volume, and correct ventilation, enabling them to accommodate the diversity of the crops. As such, Sofiprotéol contributed to the financing of two new grain storage and processing units dedicated to organic farming, alongside the CAPA cooperative in Ariège and the union of agricultural cooperatives, Aquitabio, in Charente.

These initiatives are all illustrations of Sofiprotéol's commitment to supporting the transition in agriculture, particularly through the structuring of organic sectors.

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



Winter field beans (Oise - 60, France)

Indicator

KPI SPRING n°3	Value 2020	Value 2021	Target 2021	Target 2023
Number of new projects supported by the Avril Group contributing to the agricultural transition	6	6	At least 1 new project	At least 1 new project
Spring 2021 target achieved?		✓		

Comments: Initiation of six new projects, over €100,000 in value, in favor of sustainable agriculture and funded by Sofiprotéol in 2021 (agreements signed by the partners and first invoice issued during 2021, or investment worth more than €100,000 in 2021)

Formula: Number of projects contributing to agricultural transition supported by the Avril Group or its subsidiaries (changes towards more sustainable practices)

Details: The total value of the project must be more than €100,000

Scope: Group

Meet new consumer demands (organic products)

Policy and action plan

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

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

This ambition is reflected in the development of the organic sector within the Avril Group. The objective is to offer our clients an organic or "usable for organic purposes" alternative for our main products, and to progressively increase the share of organic products and activities in the company's revenue. For example, with regard to plant proteins, for which there is an increasing demand for organic products from feed sector, we are involved in structuring the sector through dedicated tools enabling us to meet these new market expecta-

tions, such as our investments in crushing sites enabling us to process organic oilseeds, for example Sojalim or Oleosyn Bio, the largest 100% organic crushing site in France.

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

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

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



↑ Soybean field

Indicator

KPI SPRING n°7	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Share of turnover of products certified as organic (BIO) or usable for organic purposes (UAB)	2.70% €155 M	2.32% €159 M	+ €4 M	Turnover > 2020	Turnover > 2022
Spring 2021 target achieved?		✓			
Formula: Proportion of turnover of products certified as organic or usable for organic production (UAB) in the Group's turnover					
Scope: Group					
Coverage rate: 26 Group companies selling Bio or UAB products					

The context of rising raw material prices is leading to an increase in the Group's turnover, and thus to a decrease in the proportion of organic turnover. Despite this, the organic revenue of the Avril Group increased in 2021 in absolute value.

This growth was achieved despite a slowdown in the organic market in 2021, the final figures of which will not be available before July 2022. For the first time in this market, a decline of -3% in the sale of organic produce in supermarkets has already been reported.

This growth in the Avril Group's revenue comes mainly from its animal nutrition activity. This business is continuing to develop its organic activities, driven by the increase in the number of crushing or animal feed manufacturing plants converted in previous years to meet this specific demand. New conversion or development projects are continuing to be studied in order to support the sector's development. As for Lesieur, following the sunflower oil launched in 2020, a new product reference was added to the Lesieur range of 100% Organic & French oils in 2021 with a rapeseed oil. It should be noted that these oils are derived from Oléosyn Bio, the crushing tool dedicated to the organic sector inaugurated in 2020.

Act for animal welfare

Policy

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

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

Action plan

In line with our dual ambition – to remove unacceptable situations and drive good practices – we have focused our efforts on two priorities: the monitoring of livestock units within the scope of our responsibility and the transition towards “alternative” eggs⁷.

Monitoring and audit of livestock units

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

- In 2021, the monitoring and auditing process of the farms was improved on two points. Namely:
 - The introduction of a sharepoint between the regions and the national quality service. This facilitates the updating of the number of farms to be audited as well as the sharing of data between these two entities;
 - Automatic data extraction for pork and poultry species, enabling the indicator generation to be secured.
- Another modification was the refining of the indicator's calculation method:
 - For the denominator (number of farms to be audited), farms present within the scope on September 30 for laying hens and poultry production and on October 31 for pork and rabbit production are recorded;
 - For the numerator (number of audits performed), all audits completed within a period of a maximum of three years before December 31 of the year in question are recorded. Therefore, the date of the last audit is taken into account.

Conversion of laying hen units

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

Indicators

KPI SPRING n°10	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Share of livestock units audited according to internal livestock management standards	85.34%	76.84%	- 8.5 pts	100% audited during past 3 years	100% audited during past 3 years
SPRING 2021 target achieved?		✘			
Comments: The sanitary context was rather complicated during the last quarter of 2021, especially concerning the poultry sector. The avian flu (influenza) brought the audits to a halt during this period for biosafety reasons					
Details: 969 different livestock units have been audited during the past three years using the standards for their species, out of a total of 1,261 units requiring audit					
Scope: 1,261 units with business relationships with the Group that go beyond customer-supplier relations. This scope thus includes units under contract or involved in a sector with Avril, as well as those in which the Group holds a capital stake					

KPI SPRING n°9	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Share of eggs produced under alternative systems purchased by the Group	50.31%	53.22%	+2.91 pts	≥ 60%	≥ 70%
SPRING 2021 target achieved?		✘			
Comments: Growth in the share of alternative eggs was hampered by the particular context of the health crisis which sustained a relatively high demand for code 3 eggs (caged conditions)					
Formula: Number of “alternative” eggs (Codes 0,1,2) / Number of eggs (all codes taken together)					
Scope: Eggs purchased by the Group = Eggs purchased by Matines and Ovoteam (expressed in millions of eggs equivalent over a year)					

⁷ Eggs from hens reared in barns (code 2), free-range (code 1) or under organic conditions (code 0)

COMMITMENT

2

Natural resources and biodiversity

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



Implement sustainable sourcing

Policy

Actions by the Group Procurement Department

Avril's Responsible Purchasing policy has three main components:

→ Suppliers' Code of Conduct

The Suppliers' Code of Conduct⁸ formalizes the Group's desire to work with suppliers who comply with international or national regulations covering their activities and with the principles of international standards such as the Universal Declaration of Human Rights or the Conventions of the International Labor Organization (ILO). This Code forms an integral part of the mandatory documentation issued by Avril's Procurement Department in the context of its customer consultations. The Code also includes the contractual arrangements agreed between the Group and its suppliers.

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

→ Deployment of a supplier evaluation system based on CSR criteria

In 2021, in preparation for Purpose activation phase in the purchasing departments, Avril launched a campaign to gather CSR commitments from its main suppliers. Interviews are being conducted with the CSR managers of these key suppliers, in order to establish a grid corresponding to our commitments. This work is being carried

out with the aim of developing a supplier evaluation and selection system based on CSR criteria during 2022. To complement this, in 2021 Oleon continued its pilot supplier evaluation process (see paragraph on action plan).

→ Integrating CSR criteria into the purchasing process

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

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



⁸ Code available here: presse.groupeavril.com/wp-content/uploads/2021/10/supplier-code-of-conduct.pdf



↑ Soybean hulls

Palm oil: a dedicated policy

Avril uses palm oil in some of its industrial activities so the Group has equipped itself with a specific policy⁹ by which it aims to buy in only zero deforestation palm oil. To deploy the actions associated with this policy with its suppliers (traceability back to the mill, alignment between Avril's policy and supplier approaches), Avril has been receiving support from the NGO Earthworm Foundation since 2016.

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

Avril originated from the desire of French farmers to reduce their dependence on imported soybean. Since the Group was formed, the construction and consolidation of a sustainable and efficient industrial oilseed and protein sector in France has enabled the increased production of oilseed meals (particularly rapeseed) for animal feeds and thus a significant reduction in soybean imports. According to Terres Univia, France's dependence on imported Protein-rich Matter (>15%) rose from 71% in 1980/81 to 46% in 2018/19.

Avril and its animal nutrition companies Sanders, MiXscience and Dielna are involved in Duralim, a collective approach to improving the sustainability of animal feed which in 2018 made a public commitment to "zero deforestation"¹⁰.

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

⁹ Available here: <https://presse.groupeavril.com/wp-content/uploads/2021/11/sustainable-palm-policy.pdf>

¹⁰ cf. DURALIM Annual Report 2019: <http://ra.duralim.org/>

Action plan

Suppliers' Code of Conduct and CSR evaluations of suppliers

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

Thus in 2021, Oleon pursued its program on the CSR evaluation of suppliers. Conducted in collaboration by Purchasing, Trading and CSR teams, this program targets two main types of supplier: "raw materials suppliers" and "non-raw materials suppliers". All raw materials suppliers have been included in the evaluation program. For non-raw material suppliers, Oleon targets companies with which an annual expenditure of €50,000 is engaged. These companies account for 80% of non-raw material purchases by Oleon. Regardless of their expenditures, all Oleon's suppliers must sign the Suppliers' Code of Conduct, allowing them to work with Oleon.

With the EcoVadis program, the goal is to achieve 80% of the selected suppliers evaluated by 2026, and 75% of these evaluated suppliers should obtain a silver medal. No specific target was established for 2021 as Oleon is focused on achieving the 2026 target. The operational results at the end of 2021 were as follows:

- **424 suppliers** (86% of suppliers contacted in 2021, i.e. 71% of all suppliers within the scope) accepted the Suppliers' Code of Conduct;
- **291 suppliers** (78.5% of suppliers selected on a spend basis, i.e. 98% of the 2026 target) were evaluated by EcoVadis;
- **189 suppliers** (77% of those assessed on the spend basis, i.e. 103% of the 2026 target) were awarded a silver medal by EcoVadis.

In 2022, the intent is to include other "non-raw material" suppliers, help low-scoring suppliers achieve the Silver Medal level, and encourage non-active suppliers to seek assessment.



Palm Oil

→ **Traceability:** half-yearly collection of information from suppliers so as to map the supply chain back to the mills¹¹ and thus maintain 100% traceability for the volumes purchased;

→ **Suppliers covered by sustainability schemes:** 100% of palm oil supplies each year are covered by:

- Either RSPO Mass Balance (MB) or RSPO Segregated (SG) certificates that comply with the requirements of the customers, or ISCC-EU certificates to comply with European Union regulations on biofuels;
- Or field projects working with suppliers or local plantation operators, according to Avril's internal calculation: €1 spend in a project funding = 1 ton of palm oil covered;
- In addition, RSPO credits can be purchased (via the Book & Claim system on the PalmTrace platform) to enable the coverage of all supplies.

→ **Pursuit of the VTTV¹² approach** recommended by Earthworm Foundation, through the financial support for two transformation projects regarding the palm oil sector in the field. These two projects are located in Indonesia, one in Aceh Tamiang and the other one in Riau Landscape. They focus on helping local government with integrated land use, socializing and training smallholders on No Deforestation, no Peat, no Exploitation (NDPE) and supporting local communities in developing sustainable livelihoods.

Imported soybean: Avril supports the development of sustainable sectors

→ **Participation in multi-enterprise initiatives**

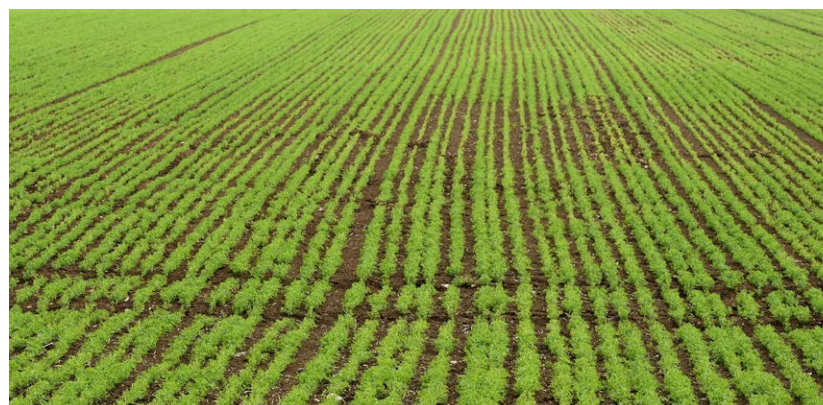
• **RTRS:** In 2014, Avril¹³ was the first French actor in animal nutrition to join the RTRS. Avril¹⁴ voluntarily undertakes to purchase RTRS credits each year in order to support the growth of responsible soybean. 25,000 credits were purchased in 2021, corresponding to 25,000 tons of soymeal, certified as sustainable and produced in the Cerrado region, severely impacted by deforestation in Brazil;

• **FEFAC:** Participation in the FEFAC sustainability commission¹⁵;

• **DURALIM:** Avril¹⁶ is also involved in Duralim, a collective approach to improving the sustainability of animal feeds which in 2018 made a public commitment to zero deforestation¹⁷.

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

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



↑ Soybean field

¹¹ Mills are the first processing units and offer a good indicator of production areas (plantations).

¹² Presentation of the VTTV approach: www.earthworm.org/id/news-stories/what-is-vt-tv

¹³ Via Feed Alliance. Feed Alliance is the exclusive purchaser for the Avril Group of soybean for animal feeds.

¹⁴ Via Sanders, leader of animal nutrition in France

¹⁵ European Feed Manufacturers' Federation

¹⁶ Avril and its subsidiaries Saipol, Sanders, MiXscience and Dielna. www.duralim.org

¹⁷ www.nutritionanimale.org/fichiers/20180322104641_CP_Duralim_Engagement_Ali-mentation_animale_durable_20_mars_2018.pdf

Indicators

French soybean: Avril supports the revival of a national, non-GMO soybean sector

→ Avril is engaged in structuring the soybean sector in France

- Sofiprotéol¹⁸ is federating and coordinating different actors in a national plan to increase land areas sown to soybean and to set up a coherent industrial scheme that ranges from the valorization of existing production areas to contractual relations with downstream industrial partners;
- This approach supports local production (186,000 ha cultivated in 2020, a 4-fold rise in 10 years), which has positive impacts on biodiversity and climate: less pressure on ecosystems in South America, diversification of land use in France, introduction of a crop that is environmentally beneficial (improvements in soil structure, fewer inputs) and a reduction in transportation-related greenhouse gas emissions;
- Through Sanders and Sofiprotéol, Avril is a shareholder in Extrusel, the leading processor of local soybean in France and based in Chalon-sur-Saône (71). Another soybean crushing unit (Sojalim¹⁹) has been operating since 2017 in Vic-en-Bigorre (65). The aim is to ensure the sustainable valorization of non-GMO soybean grain produced in south-western France to feed livestock in high-quality sectors. In 2020, Avril and its partner Terrena opened Oleosyn Bio, a new crushing facility dedicated to the production of organic oilseed meal and based at Thouars in the Deux-Sèvres Département. The results of these investments are clear: between 2015 and 2020, the Group had already increased the share of French soybean and soybean meals five-fold.



KPI SPRING n°4	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Share of Group palm oil supplies covered by sustainability schemes	100%	100%	Opt	≥ 90%	≥ 90%
SPRING 2021 target achieved?		✓		+ 10 pts vs target	
Comments: Sum of all volumes “covered” (see details below) (tonnes) /Total volume (tonnes) of palm oil purchased and delivered during the year concerned					
Details: “Palm oil” includes all volumes of palm or palm kernel oil, their fractions (including olein and stearin) and their derivatives (alcohols, fatty acids, glycerin, esters (PME), etc.).					
“Supplies covered by sustainability schemes”: compared to the total quantity of palm oil purchased, these are volumes:					
<ul style="list-style-type: none"> • With RSPO Mass Balance (MB) or RSPO Segregated (DG) or organic (BIO) certification; • With sustainability certification according to the European regulations on biofuels (e.g. ISCC or 2BSvs sustainability schemes); • Covered by sustainability actions, particularly field projects working with local suppliers or plantation operators*; • Covered by RSPO credits (alongside the other actions listed above). 					
Scope: 100% of Group supplies (Saipol, Expur, Kerfoot, Oleon, Lesieur Cristal, Indusalim, Sanders, MiXscience)					

*according to Avril's internal calculation: €1 spend in a project funding = 1 ton of palm oil covered

KPI SPRING n°5	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Share of soybean used for animal feed coming from non-GMO supply chains or covered by RTRS credits	35.6%	36.1%	+0.5 pt		
Indicator with “double counting” bonus for French soybean	41.2%	42%	+0.8 pt	≥ 40%	≥ 50%
SPRING 2021 target achieved?		✓			
Formula: Soybean (in the form of oilseed meal/grain/oil) used by AFE animal nutrition facilities in France and meeting one of the following criteria: non-GMO soybean, non-GMO soybean traced as not being grown in the Amazonian biome, RTRS credits.					
Details: For the calculation, the quantities of soybean in its different forms are expressed in grain equivalents. For the Spring calculation, the double counting of French soybean applies to both the numerator and denominator.					
Scope: 100% of supplies for animal nutrition activities in France (Sanders, MiXscience)					

¹⁸ Finance and development company and subsidiary of the Avril Group
¹⁹ www.groupeavril.com/fr/groupe/avril-et-euralis-inaugurent-sojalim-une-unite-de-trituration-de-graines-de-soja-origine

Develop the circular economy

Action plan

Circular bioeconomy

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

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

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

The Saipol and Lesieur sites are committed to valorizing a large share of their industrial waste to produce energy, to be used for agriculture or recycled to produce materials, products or other substances.



Management of packaging

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

- In 2020, rPET was included in the production of all 1L bottles (firstly the Lesieur range, then ISIO 4) and in non-drip bottles;
- In accordance with the 2021 action plan, work to include rPET in Lesieur packaging continued, with the 2L and 3L formats switching to 100% rPET in the first semester, followed by condiments (notably mayonnaise squeeze bottles);
- The inclusion of 30% rPET in the packaging for distributor brands will be implemented in 2022;
- Finally, the switch to dosing valves compatible with sorting and recycling was achieved in 2020, and work on recyclable mayonnaise tubes is currently being finalized and will be launched in 2022.

Reduction of food waste

→ Avril's membership of SOLAAL

SOLAAL is a charitable association which facilitates relations between donors from the agricultural and food sectors and food assistance organizations. Avril is a founder member of this association²⁰.

→ Agreement with the French Federation of Food Banks (FFBA)

The Group has been engaged in a partnership agreement with the FFBA since 2012. This agreement between the FFBA, Avril, Lesieur and Matines was renewed in early 2019 for a further three years. It provides notably for donations of table oil (Lesieur products worth €20,000 per year) and eggs (products worth €5,000 per year). The donated products are entirely suitable for consumption but have not been accepted by major retailers for a variety of reasons (shelf-life too short, label poorly attached, packaging slightly damaged, etc.).

²⁰ www.solaal.org/decouvrez-lassociation/membres-de-solaal/



Indicators

KPI SPRING n°14	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Recovery rate of industrial waste	98.8%*	98.6%*	-0.2pt*	≥ 2020	≥ 2020***
		95.5%**			
SPRING 2021 target achieved?		✗			
<p>Comments: The sites are continuing their approach towards waste recovery by seeking optimal local solutions. The reporting scope was further extended in 2021 to another BU (Oleon)</p> <p>Formula: For each site, % waste valorized = Tonnage of waste valorized / Total tonnage of waste</p> <p>Scope: Saipol / Lesieur / Oleon (excluding Port Klang) sites</p>					

* Saipol & Lesieur ** Saipol, Lesieur & Oleon *** for the Group

KPI SPRING n°15	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Total tonnage of products sold from the circular economy	654.10 kt	674.68 kt	+20.58 kt	> 2020	> 2022
SPRING 2021 target achieved?		✓			
<p>Formula: Tonnes of products from Terrial (tonnes sold and "delivered" to farmers)</p> <p>Scope: Terrial</p>					

KPI SPRING n°16	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Share of recyclable packaging in total packaging (% by weight)	98.15%	99.20%	+1.05 pt	Measurement for Lesieur + extension to other Business Units	> 2022
SPRING 2021 target achieved?		✗			
<p>Comments: In 2021, a new calculation methodology was implemented and deployed solely at Lesieur. However, the 2021 target provided for an extension to other Business Units, which was not achieved. The new methodology is scheduled to be extended in 2022 to Lesieur Cristal, Compagnie des Saveurs, and Expur</p> <p>Formula: (Sum for each CSU with recyclable packaging of: mass of recyclable packaging X number of CSU / (Sum for each CUS of all types of: mass of packaging X number of CSU)</p> <p>Scope: Primary packaging of Lesieur only</p> <p>Coverage rate: 100% of the primary packaging used by Lesieur, representing approximately half of the Group's total packaging purchases</p>					

KPI SPRING n°17	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Share of recycled raw material in packaging (% by weight)	38.7%	53.6%	+14.9 pts	> 2020	> 2022
SPRING 2021 target achieved?		✓			
<p>Comments: In 2021, a new calculation methodology was implemented and deployed exclusively at Lesieur. An expansion to other business units is planned for 2022</p> <p>Formula: Sum of each CSU reference with PET packaging of: (% rPET included in packaging X mass of packaging X number of packaging items) / (mass of packaging X number of packaging items)</p> <p>Scope: Primary packaging of Lesieur only</p>					

	Value 2020	Value 2021	Year/year diff.
Quantity of food donations	252 tonnes	151 tonnes	-101 tonnes
<p>Comments: Because of the Covid-19 crisis, demand from the Out-of-Home Dining sector was markedly lower. Products destined for this sector but not sold were donated by Lesieur</p> <p>Formula: Total tonnage of food donations</p> <p>Scope: Lesieur</p>			

COMMITMENT

3

Local sectors

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



Process national raw material

Policy and action plan

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

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

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

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



↑ New cogeneration unit construction at Expur site in Slobozia (Romania)

Indicator

KPI SPRING n°1	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Share of domestic raw material processed by the Avril Group	65.58%	68.88%	+3.3pts	≥ 2019	≥ 2019
Of which:					
Saipol (France)	52.9%	56.9%	+4pts		
Expur (Romania)	78.5%	87.75%	+9.25pts		
Costa d'Oro (Italy)	18.4%	22.7%	+4.3pts		
Animal nutrition (France)	79.5%	79.85%	+0.35pt		
SPRING 2021 target achieved?		✓			
Comments: In 2021, Oleon was removed from the scope of this indicator. The local origin criterion is not very relevant to Oleon's global business. Indeed, Oleon is present on several continents, soon in North America, and its purchases are centralized. In addition, for a number of Oleon's raw material purchases, the choice of local sourcing was at odds with its environmental footprint					
Formula: Total national tonnage / Sum of total tonnages					
Details:					
<ul style="list-style-type: none"> • % French grain crushed in Saipol's industrial facilities • % Romanian grain crushed in Expur's industrial facilities • % Italian olive oil used by the Costa d'Oro production facility • % French raw materials processed by animal nutrition industrial facilities 					
Scope: Saipol (France), Expur (Romania), Animal nutrition (France), Costa d'Oro (Italy)					

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

COMMITMENT

4

INVESTMENTS

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



Invest sustainably in our sectors

Current situation Climate Change

Climate change is having an impact on agricultural production and yields. Cultivated varieties need to be adapted to changes in weather cycles, the appearance of new biotic and abiotic stresses, as well as the shift of cultivation areas to the North.


Research on new varieties and innovative solutions may provide pertinent responses, on condition that these efforts can sufficiently anticipate the needs of different sectors.



Sofiprotéol actions

The Avril Group, through the commitments of its subsidiary Sofiprotéol, is investing in seed companies developing new varieties that will be adapted to these new constraints.

In 2021, Sofiprotéol pursued its involvement in French companies influential in the European arable crop seed market after several years of major restructuring in this sector, which was largely supported by Sofiprotéol. During this fiscal year Sofiprotéol was able to step up its commitment to the seed company Limagrain Europe. This enterprise is a major player in large-scale crop seeds, among the European leaders in corn, wheat, barley, rapeseed, and sunflower.

 Employees at Oleon site in Ertvelde (Belgium)

Current situation Circular bioeconomy

Sofiprotéol pursued its investment in the Agri Impact fund launched by the Fondation Avril and dedicated to short food circuits and renewable energies on farms. This approach has supported the pursuit of actions in favor of developing biogas as both a source of additional income for farmers and an innovative resource management tool at the farm scale.

The installation of biogas units in different regions contributes to improving the environmental footprint of production by recycling agrifood or agricultural waste into green energy and fertilizers. Sofiprotéol has therefore continued its support for the sector by deploying a new and original approach: a direct portage by the farmers. This solution meets the observed development of unit installation projects on the farms.

Current situation Food transition alimentaire

Under the effects of demographic growth, global demand for proteins (both vegetable and animal) is expected to grow by 40% between now and 2030²¹. This is the result of a dual food transition: developed countries are displaying greater enthusiasm vegetable proteins as an alternative to meat while there has been a marked rise in meat consumption in emerging economies.

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

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



 Oleon site in Ertvelde (Belgium)

21 BIPE and Sofiprotéol, 2014. La filière des oléoprotéagineux pour répondre aux enjeux globaux à horizon 2030. www.terresuniviva.fr/sites/default/files/articles/publications/brochures/2016%2006%2016%20-%20BIPE%20%26%20SOFIPROTEOL_GlobalOutlook_bd.pdf

Propose vegetable proteins for animals and humans:

current situation

→ Vegetable proteins for animals

R&D activities on protein-rich oilseed meals: rapeseed or sunflower protein concentrates for aquaculture and piglet feed.

→ Vegetable proteins for human consumption

- Development of new grain processing technologies (milder, solvent-free or cold crushing) to preserve protein functionalities;
- Development of processes for the concentration/extraction of proteins and ingredients rich in vegetable proteins (organic soybean isolates, sunflower concentrates) for valorization in food formulations;
- Deployment of the strategic partnership between Avril and DSM²² on the joint industrial production of a non-GMO rapeseed isolate that offers excellent functional properties, high nutritional value and a balanced taste profile. The preferred markets for its application are alternatives to meat and dairy products;
- In 2021, Sofiprotéol invested in three players involved in primary processing and vegetable protein-based ingredients:
 - During the fiscal year, Sofiprotéol thus renewed its commitment to Solina, a major pan-European player in the ingredients sector;
 - The company announced an investment in the Belgian family business Cosucra. This company is a pioneer in the production of natural ingredients, notably from peas, for the food and nutrition-health markets;
 - Finally, Sofiprotéol stepped up its support for Selvah, a shared facility for the production (extrusion) of textured vegetable proteins intended for human consumption based on soya proteins originating from regional agriculture.

²² Royal DSM is a global, purpose-led, science-based company active in nutrition, health and sustainable living



↑ Post harvest soya beans



↑ Sojalim site in Vic-en-Bigorre (Hautes-Pyrénées - 65, France)

Indicators

KPI SPRING n°2	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Cumulative annual amounts invested in our sectors since 2019	€447.8M	€684.9M	+€237M	> €633.2M	To invest €1,035 M over the period 2019-2023 (total)
SPRING 2021 target achieved?		✓			

Formula: Total of: Group Capex + Sofiprotéol investments, as an annual total as from 2019

Scope: Group

	Value 2020	Value 2021	Year/year diff.
Investments (Sofiprotéol commitments) in seed companies working on varieties adapted to climate change	€26.5 M	€50.1 M	€23.6 M

Formula: Sums committed (at 31/12 of the reporting year) by Sofiprotéol to the funding of seed companies

Details: This represents 12% of all Sofiprotéol's commitments

Scope: Sofiprotéol

	Value 2020	Value 2021	Year/year diff.
Investments (Sofiprotéol commitments) in developing the circular economy	€2.2 M	€1.1 M	€-1.1 M

Formula: Sums committed (at 31/12 of the reporting year) by Sofiprotéol to the funding of seed companies

Details: This represents 12% of all Sofiprotéol's commitments

Scope: Sofiprotéol

	Value 2020	Value 2021	Year/year diff.
Investments (Sofiprotéol commitments) related to the development of vegetable proteins	€163 M	€182 M	+ €19 M

Formula: Sums committed (at 31/12 of the reporting year) by Sofiprotéol to funding companies involved in the development of vegetable proteins

Details: This represents 43% of all Sofiprotéol's commitments. It should be noted that all the investments accounted for here do not directly contribute 100% to developing plant proteins, but rather to the players in the sector.

Scope: Sofiprotéol



Employee at Prolein site in Dieppe (Seine-Maritime - 76, France)

COMMITMENT

5

Climate

Because we support the United Nations' Goal of limiting global warming to 2°C, which is part of the Paris Agreements, we are committed to reducing all our direct and indirect greenhouse gas emissions by 30% by 2030 (vs. reference year 2019).



Reduce the environmental footprint of our industrial activities

Policy

Health, Safety & Environment

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

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

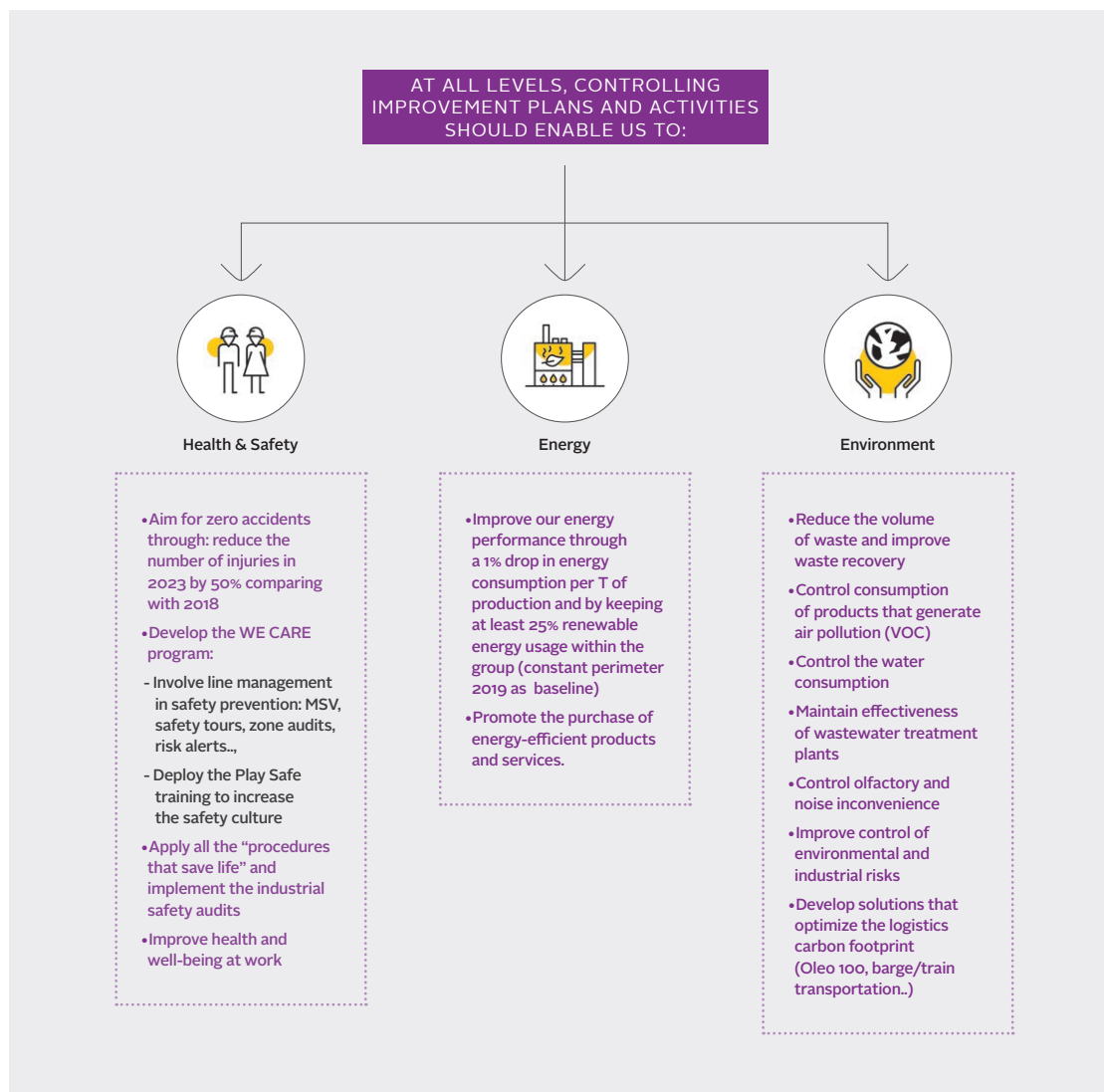
In terms of the environment, and as well as compliance with regulatory requirements, each entity is committed to preventing operational risks and to continually improving its performance: reducing energy consumption and using renewable energies, reducing and recycling waste, controlling the consumption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

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

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



↑ Dakkar site (Senegal)



← Employee at Oleon site in Ertvelde (Belgium)

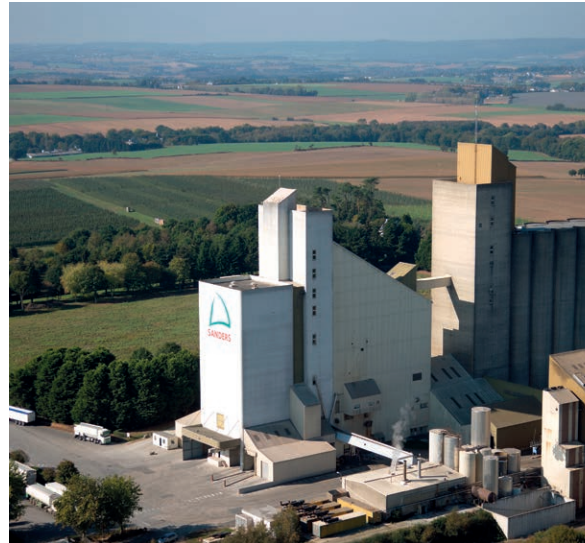
Energy efficiency and transition

In 2020, in the context of its HSE policy, the Avril Group is committed to:

- Improving its energy performance through a 1% reduction each year in its energy consumption per ton produced (scope identical to 2019 baseline) and maintaining at least 25% of renewable energy in the Group (scope identical to 2019 baseline);
- Promote the purchase of energy saving products and services.

In 2021, Avril structured its approach to energy efficiency and transition. This initiative was led by the Group's Energy Department, relayed to each entity, and supported in the field by concrete efficiency and decarbonization actions.

A majority of its entities are already ISO 50 001 v 2018 certified. The certification process will continue in the years to come.



↑ Sanders site in Saint-Gérand (Morbihan - 56, France)

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

→ Decarbonization of natural gas

With its four biomass boilers in operation, SAIPOL prevents the emission of ~ 140 kt of CO_{2e}./year since 2013, compared to the gas boilers they replaced. The Group continued this strategy with the construction of a biomass boiler at EXPUR in Romania. The installation of other biomass boilers is currently being studied (the SAIPOL Le Mériot site was awarded a BCIAT in 2021 under the France Relance program).

→ Decarbonization of electricity

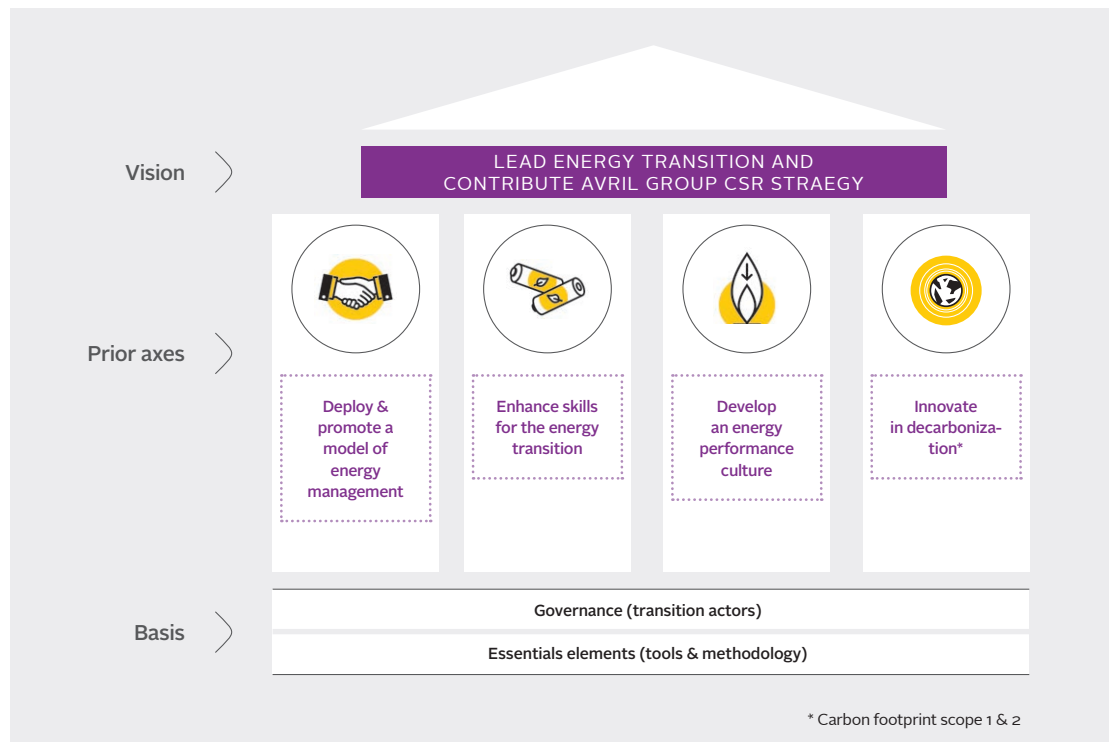
In 2021, the Group began a strategic study on the decarbonization of its electricity supply, with concrete actions, such as Power Purchase Agreements (PPA contracts), scheduled to be implemented by 2025 in France, Belgium, Germany, and Morocco.

→ Energy efficiency

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



↑ Employee at Lesieur site in Coudekerque Branche (Nord - 59, France)



Indicators

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

KPI SPRING n°11	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Energy consumption per ton produced	279.4 kWh/tonne	286.7 kWh/tonne	+7.3 kWh/tonne	-1% vs 2020	-1% vs 2022
SPRING 2021 target achieved?		✗			
Formula: Sum of the quantities of electricity, natural gas, liquefied petroleum gas (LPG), domestic oil, heat (steam, hot water) and any other types of energy used by sites/sum of the principal goods produced by the Avril Group					
Scope: Companies operating at least one site with ISO 50 001 certification. Within this scope, only sites with significant consumption (with a contract power > 240 kVA) are included					
Coverage rate: 52 industrial sites worldwide, accounting for approximately 96% of the Group's energy consumption					

KPI SPRING n°12	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Ratio between the consumption of energy from renewable sources and total energy consumption	27.24%	28.24%	+1pt	Maintain ≥ 25%	Maintain each year a ratio ≥ à 25%
SPRING 2021 target achieved?		✓			
Formula: Biomass energy + electricity from renewable sources (not taking account of renewable energy in network electricity)/total final energy consumption					
Scope: Companies operating at least one site with ISO 50 001 certification. Within this scope, only sites with significant consumption (with a contract power > 240 kVA) are included					
Coverage rate: 52 industrial sites worldwide, accounting for approximately 96% of the Group's energy consumption					

KPI SPRING n°13	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Water consumption per ton produced	1.19 m³ / tonne	1.33 m³ / tonne	+ 0.14 m³ / tonne	Maintain ≤ 2019	Maintain ≤ 2019
SPRING 2021 target achieved?		✗			
Formula: Water input + output of used water/ton produced					
Scope: Companies operating at least one site with ISO 50 001 certification					
Coverage rate: 52 industrial sites worldwide, accounting for 99.3 % of the Group's water consumption					

Carbon footprint (scopes 1 & 2)

In 2021, an assessment was made of the greenhouse gas emissions associated with Avril's activities, in accordance with the specific ISO 14067 standard.

A major effort was made to expand the reporting scope, enabling the number of sites to be increased from 52 to 73, in line with energy reporting. Avril's carbon footprint 2021 was estimated at 283 ktCO_{2e}. Keeping with the 2020 scope (52 sites), the 2021 footprint amounts to 275 ktCO_{2e} in total. This represents a reduction of 2.2% compared to the 2020 figure of 281 ktCO_{2e}.

As part of its climate commitment, Avril set itself the goal of reducing its GHG emissions from scopes 1 and 2 by 30% between now and 2030, compared to the baseline year of 2019. To achieve this goal, Avril made a commitment to the Science Based Target initiative (SBTi) in September 2021, and will submit its application during 2022.

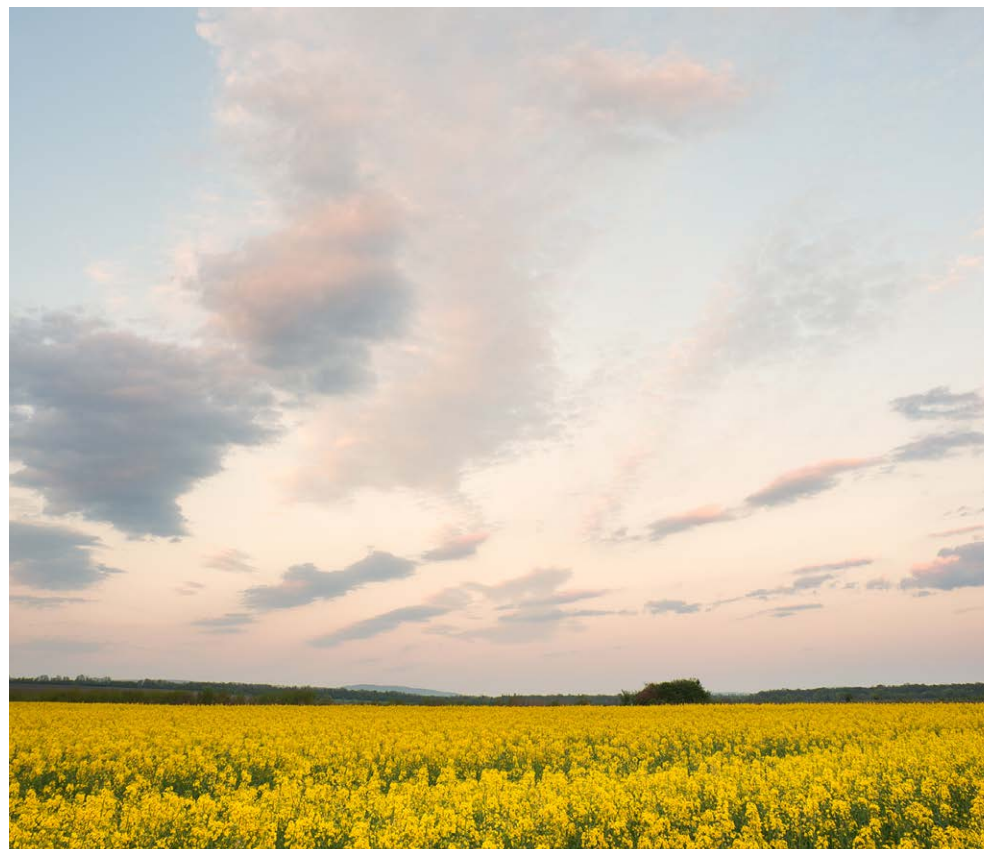
Decarbonization of Avril's industrial activities can be achieved primarily by controlling energy use, an area where the Group can operate a direct lever. The new roadmap published by the Group's Energy Department is a good reflection of this vision. The aim is firstly to pursue the efforts that have been under way for some time to improve the energy efficiency of operations (measurement systems, training, sharing of good practices, etc.) and secondly to accelerate the Group's energy transition. This road map notably includes an area on "innovating for decarbonization". In this context, the

use of electricity from renewable sources via the implementation of PPA (Power Purchase Agreement) projects, in addition to the launch of new biomass boilers, were studied in 2021 for deployment in 2022/2023. A decarbonization workshop was held at the end of 2021 involving the entire industrial operations department, and the introduction of an internal carbon price for industrial investment projects was approved. A first "test" case study was carried out on a filtration unit project at the Vitrolles site (Lesieur).

Moreover, Avril is working on reducing its scope 3, accounting for more than 80% of the Group's GHG emissions. The goal is to reduce these emissions in intensity (i.e. per ton of product sold) by 30% compared to 2019. The SBTi commitment is a tool useful in achieving this goal.

In 2021, setting up an internal carbon pricing tool was decided for all investment projects greater than three million euros. This price shall be expressed as a "shadow price" integrated in the financial analysis tools. It was set at €50 per ton of CO₂ equivalent.

The Group also responded to the Carbon Disclosure Project (CDP) Climate Questionnaire in 2021. This was also confirmed by the Lesieur and Oleon business units.



↑ Rapeseed field

Indicator

Greenhouse Gas (GHG) emissions	Value 2020	Value 2021
Greenhouse gas (GHG) emissions associated with Avril's activities (Scopes 1 & 2)	281 ktCO _{2e}	275 ktCO _{2e} Extended scope: 283 ktCO _{2e}
Scope: 52 industrial sites worldwide (expanded scope: all 73 of the Group's industrial sites)		
Coverage rate: 99% of the Group's emissions (97% with the 52-sites scope)		

Meet new client demands (low GHG products)

Policy on biofuel

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

The consolidated EU Fuel Quality Directive (FQD) 2009/30/CE defines the goal for reducing the greenhouse gases emitted by the production and use of fuels consumed within the European Union, i.e. a 6% reduction in GHG emissions in 2020 compared to 2010²³. The same Directive also defines how this goal can be achieved, the principal lever being the incorporation of sustainable biofuels. The European Commission recently stated that the consolidated directive 2009/30/EC still applies after 2020. It also declared that fuel consumers must continue their decarbonization efforts and carry on purchasing biofuels with high greenhouse gas reduction.

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

Mainly produced using rapeseed, Avril's biodiesel is distinctive for generating a by-product, oilseed meals (56% of grain weight) which offer a source of vegetable proteins that are widely used in feed for farmed livestock. Because the European Union does not produce sufficient vegetable proteins, it had been necessary to import them, notably in the form of soy meal, although the development of rapeseed cultivation since the 1990s was able to compensate in part for the French deficit. Supported by its use as a biofuel as well as its valorization in animal

nutrition, the cultivation of rapeseed has now partially replaced imported soybean, whose expanding cultivation is associated with deforestation on the South American continent.

Oleo100

In 2018, Avril launched Oleo100, the first 100% renewable and traceable plant-based energy produced by French agriculture. Destined for use by transport operators (captive fleets operated by industry and local government bodies), it can completely replace fossil diesel. In 2021, nearly 45,000 m³ Oleo100 were consumed, enabling a reduction in greenhouse gas emissions of around 85,000 tonnes de CO₂ equivalent.

OleoZE

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

In 2021, nearly 245,000 tonnes of grain were purchased, either directly from farmers (15,000 tonnes) or from storage agencies and traders (230,000 tonnes). In view of the GHG reductions calculated, this means more than 450,000 tonnes de CO₂ equivalent less in the atmosphere.



Vehicle running in Oleo100

This innovation is a response to several challenges:

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

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

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

²³ Concerns greenhouse gas emissions that can be attributed to a fuel (including all its different components) throughout its life cycle. This notion covers all relevant stages, from extraction or cultivation, transport, distribution and processing to combustion.



Biofuels action plan

→ Biodiesel : to reduce the GHG emissions of biofuels marketed by the Group:

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

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



↑ BioTfuel site in Venette (Oise - 60, France)

BioTfuel

Through the BioTfuel research project launched in 2010, the Group is also participating actively in the development of advanced biofuels produced using lignocellulosic biomass (straw, forest waste, dedicated crops, etc.). Opening of the two demonstration units, one based at a Group industrial site, started at the end of 2017 and continued in 2018 with the first pilot production runs of these fuels. Modifications were made to the units in 2019 in order to improve their efficiency and pursue the R&D program in 2020. Activities at these units were impacted

by the Covid-19 crisis in 2020, which required their shut-down for several months. The partners therefore decided to delay the end of the project until mid-2021 in order to ensure that it would acquire all the data necessary to market the BioTfuel license.

These second-generation biofuels will complement those of the first generation in achieving the renewable energy objective in the European energy mix (27% of renewable energy out of all energy consumed between now and 2030).



Indicator

KPI SPRING n°8	Value 2020	Value 2021	Year/year diff.	Target 2021*	Target 2023*
Percentage of GHG reduction achieved by using Saipol biodiesel (vs reference fossil diesel)	60.76%	67.76%	+7.00pts		
Of which:				≥ 61.5%	≥ 65%
Saipol (France)	60.12%	67.67%	+7.55pts		
Expur (Romania)	69.20%	68.70%	-0.50pt		
SPRING 2021 target achieved?*		✓			
Formula: Average GHG emissions of fatty acid methyl esters (FAME) marketed by Saipol and comparison of their reduction versus the reference fossil diesel according to the most recent version of the European Directive 2009/28/CE (consolidated).					
Scope: Saipol (including Oleon Biodiesel), Expur					
Coverage rate: 100% of volumes produced by the Avril Group					

* Target is define only for Saipol



↑ Employees at Saipol site in Grand Couronne (Seine-Maritime - 76, France)

COMMITMENT

6

A collective and inclusive project

Because we believe in the strength of a collective and inclusive project, we are committed to maintaining a constant and challenging dialogue with all our stakeholders. We affirm our ambition to be a company that takes care of everyone, where the distinctions between us make all the difference. Here, at Avril, we all have the power and the duty to Serve the Earth.



Share common Group culture and values

Policy - Safety

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

The We Care program has been built around three pillars:

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

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

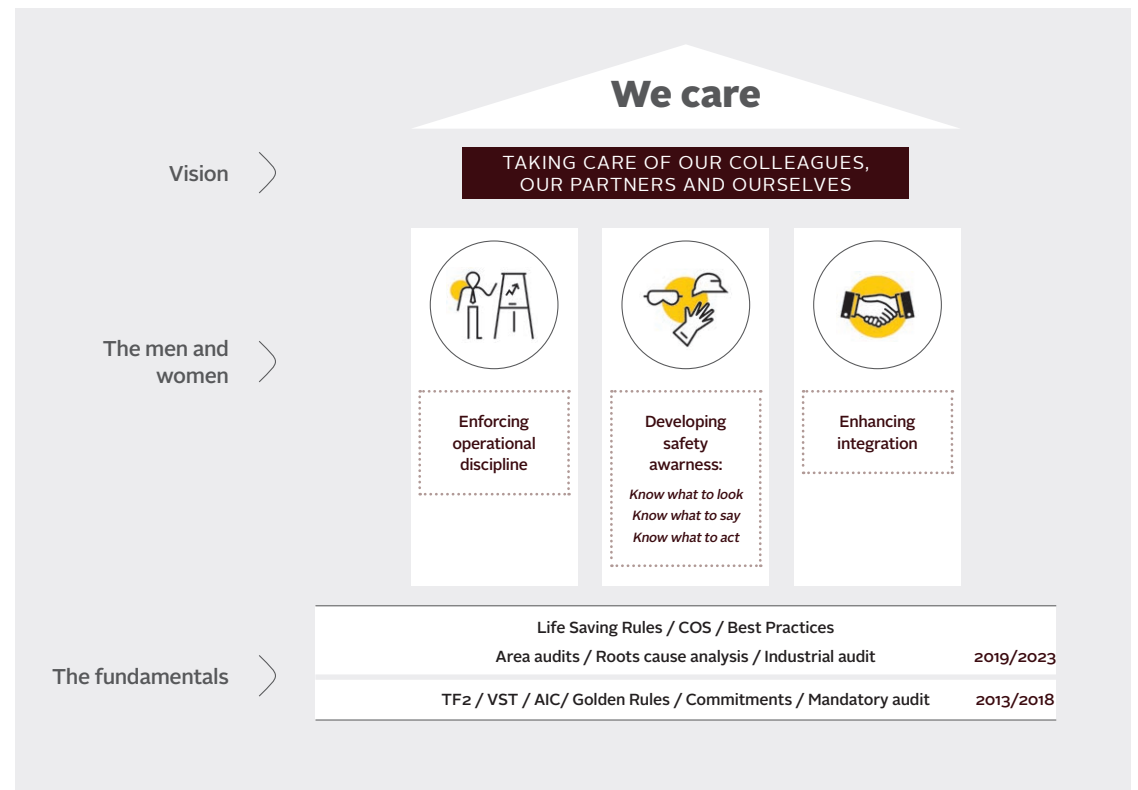


↑ Employees at Prolein site in Dieppe (Seine-Maritime - 76, France)

← Employees at Oleon site in Ertvelde (Belgium)



↑ Gathering for Avril Games 2022 final, the annual Avril employees championship



Action plan - Safety

At the end of 2021, five “Life Saving Procedures” were compiled and circulated to all sites: Fire Permits, Consignation, Shunts, Confined Spaces, Work at height.

Nearly 800 managers were trained in safety awareness through the Playsafe program launched Group-wide. Training sessions will continue into 2022.

A new event, called Avril Safety Break, was introduced. This initiative is aimed at all the Group's employees: every two months, managers share their best practices in order to inspire their colleagues.

Indicator

KPI SPRING n°19	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Frequency rate of accidents with and without time off work (FR2 ratio)	9.13	8.8	-0.33	≤7.20	Reach ≤5.4
SPRING 2021 target achieved?		✗			
Comments: There were no fatal accidents in 2021 that affected Group employees. The value of TF2 2021 stagnated compared to previous years, with significant variations between BUs. The efforts undertaken since 2019 will intensify during 2022.					
Formula: Number of accidents with and without absence from work per million hours worked at 31/12/2021					
Details: An occupational accident is an accident that affects an employee or temporary worker to whom care is given outside the company and which has been the subject of an official declaration.					
Scope: Group					

Current situation - Gender equality

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

Furthermore, for the 3rd year in a row, the Group published gender equality indices for all French companies where staff numbers enabled their calculation. It is noteworthy that all of these companies scored above 75 points out of 100, with only two exceptions. In 2021, internal organizational changes were offset by compensation adjustments. For example, bonuses and commissions were reintegrated into the fixed salary following a change in the scope of the sales force.

Once again this year, significant progress has been achieved, for example a 16 point gain over 2020 regarding Group head office.

Indicator

KPI SPRING n°18	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Percentage of women in the Group workforce at 31/12	29.5%	30.0%	+0.51 pt	≥31.6%	≥33.3%
SPRING 2021 target achieved?		✗			
Formula: Number of women in the Group's workforce at 31 December/Total Group workforce registered at 31 December x 100					
Details: “Workforce registered”: employees registered on the last day of December (CDI, CDD, alternating training and professionalization contracts). These include part-time employees and those whose employment contract is suspended (illness, parental leave, leave, etc.), but excludes managing agents, temporary staff and trainees.					
Scope: Group (7,348 employees)					

Developp all talents

Policy - Career development

The Career Development Conversation

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

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

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

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

Avril Academy, talent developer!

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

- Its missions:
 - Supporting the deployment of the Group’s strategy and its transformation;
 - Supporting the development of Talents;
 - Analyzing and anticipating the training needs of employees and businesses;
 - Developing, adapting, and deploying training programs for the Group;
 - Advising and providing support to our internal clients.
- Academy offers an efficient vector for the dissemination of culture and knowledge. Our training opportunities are built around managerial development and acquiring new skills:

- Wedoo training courses for local managers were launched in 2016 and more than 500 managers have already been trained, 50 of them from international sites;
- To provide even more support for the development of our managers, a new program for managers of managers, Wemanager, will be launched soon, as well as Welead, a program for the leaders of Avril Group;
- In 2018, we launched Wesupply training which targets employees in the Supply Chain. This course is designed to build a common identity and language in order to facilitate synergies within the Group. Working with the Finance Division, we have also developed Wefi, a course on finance for non-financial experts. We also have Welean which contains all training available on operational excellence and Lean Management;
- The Westart course, also launched in 2018, is a 100% digital integration course so that all new employees can discover Avril, its values, its history, its strategy and its activities, and is thus designed to promote a common Group culture. In 2020, a Group integration kit supplemented this program for new members of staff.

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

Other programs exist and some are still being developed in order to better assist the Group’s strategy and business development.



Employee at Oleon site in Ertvelde (Belgium)

Internal mobility

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

Access for women to management positions

During a review of the succession plan for critical jobs, the question "which women in the organization could take over this job?" is always asked. The equality rate is also scrutinized during the People Reviews conducted by different Executive Committees. Thus, as of December 31, 2021, the number of top management positions held by women once again increased significantly compared to the previous year, reflecting the constant attention of senior management.

In addition, through Expur (its Romanian subsidiary), Avril is committed to promoting jobs in the scientific and industrial fields for young women, in partnership with the association Capital Filles, which enables high school students from disadvantaged backgrounds to receive support from female employees so that they can discover their activities and build their career plans.



Employee at Saipol site in Grand Couronne (Seine-Maritime - 76, France)

Indicators

KPI SPRING n°20	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Percentage of women among the Group's top managers	24.76%	27.78%	+ 3.02 pts	≥ 22%	≥ 24%
SPRING 2021 target achieved?		✓			
Formula: Number of women among top managers/Total number of top managers at 31/12 x 100					
Details: "Top managers": people occupying positions at grade 20 and above, according to the HAY method					
Scope: Group					
Coverage rate: The population of top managers accounts for 108 employees (including 30 women) out of the 7,348 employees in the Group					

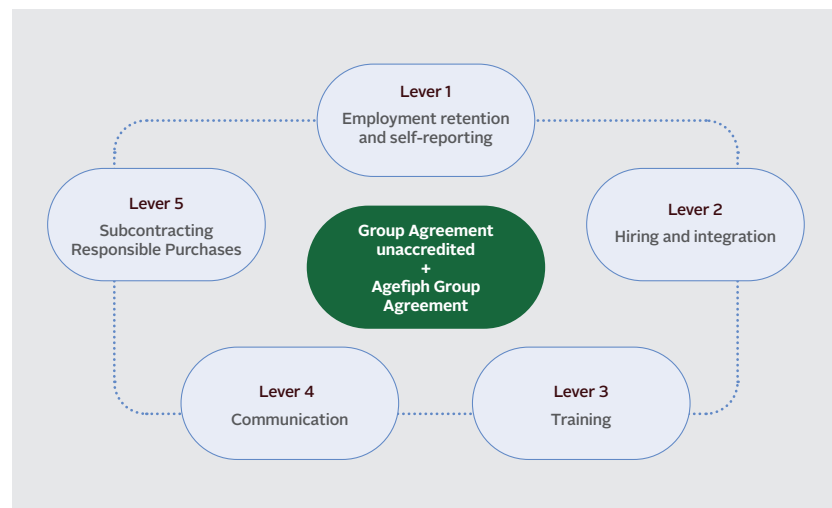
	Value 2020	Value 2021
Resignation rate	3.0% (France)	3.2% (France) 5.6% (global excluding France) 4.2% (global)
Comments: The employee turnover rate in France is up very slightly compared to 2020, by +0.2 percentage points. Avril's goal is to bring this rate below 3%. Since 2021, Avril has been including its international companies in the calculation of the turnover rate. Certain international companies experience a higher staff turnover rate than the French average. This can be attributed to the dynamic job market in some countries.		
Formula: Number of resignations over year N/Mean workforce over year N		
Details: This indicator only takes account of resignations by employees under a permanent contract. "Mean workforce over year N": mean workforce registered (CDI, CDD, alternating training and apprentices). This does not include managing agents, temporary staff and trainees.		
Scope: Group		
Coverage rate: 100 % of Group employees		

Employment policy regarding people with disability and young people

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

Disability

Avril has been committed to addressing the issue of disability since 2014. In 2021, the company accelerated its action in favor of a collective and inclusive project, by including its policy in favor of people with disabilities in a group agreement associated with an Agefiph²⁴ agreement (French association for the management of funds for the integration of people with disabilities). Signed by Avril for its French entities with the representative trade unions, the Group's agreement establishes the framework and structure of a common approach, effective for a period of three years starting January 1, 2022, for all companies included within Avril's consolidation scope in France.



Applied throughout France

A common framework steered by Mission Handicap

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

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



Employee at Saipol site in Grand Couronne (Seine-Maritime - 76, France)

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

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

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

At the same time as the group agreement is being deployed (French entities), consideration is being given to extending this approach towards disability in the workplace internationally, with programs that meet Avril's corporate social responsibility commitments and are adapted to local contexts.

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

Young people and equal opportunities

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

- Involvement of the Group in the "Our Quarters have Talents" (Nos Quartiers ont des Talents) operation designed to foster integration in the workplace of young newly-qualified people from priority areas or disadvantaged social backgrounds; its participation in the Alliance for Youth program or its partnerships with different associations: Sport dans la Ville/Job dans la Ville, Réseau Entreprendre 93.
- Avril is a partner in the GAN (Global Apprenticeship Network) which aims to encourage initiatives by companies to break down barriers to the growth of alternating training and offer young people true career opportunities.
- We set up an integration program at the Group level to facilitate the integration of young people.

- An ambassador program was launched in 2021 so that our employees could represent Avril in our target schools. The Group also participated in several face to face and online job-dating events for work-study students, interns, and recent graduates.
- We also host a student day each year to introduce, to the company, interns and work-study students recently hired within the Group. In addition, we organize a student job-dating day to propose our graduate opportunities to our interns and work-study students, and to prepare them for their future careers outside Avril through CV and job interview workshops.
- Specific actions target young people from rural areas, modeled on the Sanders Sales School, which in 2010 was the first school-enterprise partnership to be opened in order to favor the access of young people to training as livestock consultants.
- Actions that contribute to building bridges between the academic and industrial worlds through a partnership with the association CGénial: site visits are arranged together with teachers, who will therefore be able to improve their support for secondary students thanks to a clearer understanding of scientific and technical professions.

In 2021, despite the pandemic, several Group business units set up or continued their collaboration with schools and universities by welcoming interns. Lesieur Cristal continues to work with the best Moroccan educational institutions, welcoming around twenty trainees in 2021. Costa d'Oro also collaborates with various training centers located in Tuscany. Every year, the company receives between 5 and 10 trainees, many of whom are subsequently hired.

²⁴ Association de gestion du fonds pour l'insertion des personnes handicapées

Indicators

KPI SPRING n°21	Value 2020	Value 2021	Target 2021	Target 2023
Percentage of disabled people employed by the Group in France	4.3%	4.4%	Indicator ≥ 2020	Indicator ≥ 2022
SPRING 2021 target achieved?		✓	+ Annual action plan implemented	+ Annual action plan implemented
Formula: Number of beneficiaries of the obligation to employ disabled people, employed by the Group in France during the year, compared to the mean annual registered workforce.				
Scope: French companies				
Coverage rate: 59% of all Group employees				

KPI SPRING n°22	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Percentage of trainees and work-study students in the workforce in France	8.10%	8.66%	+0.56pt	$\geq 7.8\%$	$\geq 8.0\%$
SPRING 2021 target achieved?		✓			
Formula: Total number of trainees and those in alternating training hosted over the year/ mean annual registered workforce x 100					
Details: This indicator takes account of trainees and those in alternating training who receive remuneration (apprenticeship contract or professionalization contract).The number of employees used in the denominator does not include trainees and work-study students.					
Scope: French companies					
Coverage rate: 59% of all Group employees					

Care for our employees

Policy

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

Social dialog and employment law

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

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



Employee at Oleon site in Ertvelde (Belgium)

European Works Council

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

The CEE has 20 members (full and alternate members) representing each country (Belgium, Germany, Italy, Romania, UK and France). The number of members per country reflects the number of employees in that country. Avril also decided to go beyond its legal obligations, and two staff representatives from its Moroccan sites sit alongside their European colleagues. During the year 2020, the members were renewed. The first meeting of this new term took place at the beginning of 2021 by videoconference. The second meeting, in October 2021, was held in Brittany during the "Nourrir la Vie" event to which the CEE members were invited.

Group Committee

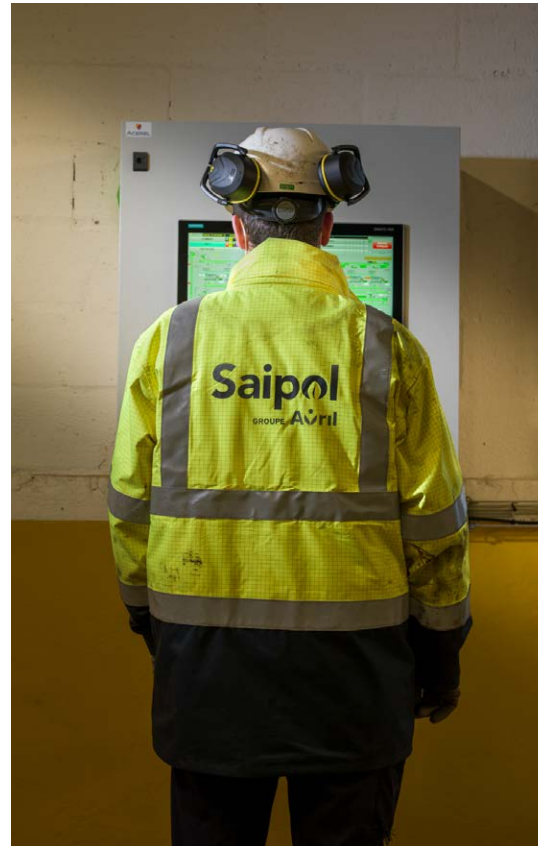
The Group Committee was set up in 2016 in order to reinforce the links between Avril and its subsidiaries. It offers a channel for information on the Group's strategy and also enables members of different Works Councils or CSE to be better able to exercise the consultative duties that devolve to them,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

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

Observatory on Social Protection

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

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



Employee at Saipol site in Grand Couronne (Seine-Maritime - 76, France)



Employee at Oleon site in Ertvelde (Belgium)

Indicators

	Value 2020	Value 2021
Absenteeism rate	3.5%	3.1%
Comments: Between 2020 and 2021, the rate of absenteeism fell to 3.1%, i.e. a decrease of 0.4 points.		
Formula: Number of hours of absence/Theoretical number of working hours		
Scope: French companies		
Coverage rate: 59 % of all Group employees		

	Value 2020	Value 2021
Strike rate	<0.01% (France)	<0.01% (global)
Formula: Number of hours of absence for a strike/Theoretical number of working hours		
Scope: Group		
Coverage rate: 93 % of all Group employees		

Act with our external stakeholders

Current situation

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

Avril Group Stakeholders Committee

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

Avril's Stakeholders Committee met three times in 2021 (February, June, October). The topic of Avril's purpose and related bold commitments formed the basis for discussions.

Avril Communities

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

Building on 2020, Avril Communities continued to be agile in strengthening connections among its members despite a health environment persistently impacted by travel restrictions. In this respect, two digital seminars were organized at the beginning of the year. One was aimed at industrial managers, the second at French Federation of Oilseed crops and Protein Producers (FOP) administrators concerned by the program, following the close ties with the agricultural world established the previous year. By aggregating individual expectations, these brainstorming

sessions provided an opportunity to make a collective assessment and to commit to shared objectives.

One of the things that came out of these sessions was the need for increased information sharing within the network, with a view towards acculturation and the use of Avril Communities as a conduit for feedback from the field. In response, thematic presentations, e.g. unveiling of Avril's CSR approach, presentation of an economic study, and so on, as well as ad hoc training sessions on specific subjects, e.g. the functioning of institutions, were proposed, thereby bringing the two communities together. At the same time, sector knowledge was reinforced by the deepening of relations between the industrial directors and the FOP administrators by means of the pairs already formed or the new ones established. These include bilateral information sharing, exchange of contacts, availability of each other's structures for organizing or co-organizing events, and so forth.

Finally, through ongoing dialogue at the local level, Avril Communities and its various members reaffirmed their ability to exert a direct and decisive impact on many of the Group's issues, by acting as their local spokespersons and relays. In addition to this consolidation towards the institutional world, the year was also characterized by the approach of new stakeholders. One example is the educational sector, through the sharing of best practices in this area and promoting new initiatives in addition to sharing and enhancing those that already exist.

Avril Communities serves as both an illustration and a sounding board for the Group's corporate purpose revealed in 2021. Serving the Earth will be a constant preoccupation of the community for the year 2022, which holds great promise given the collective momentum underway.

Avril employees and upstream agriculture

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

employees and the farming world, in line with its desire for greater openness.

A first step was taken in 2020 through the greater development of content regarding agricultural challenges and issues in our communication materials. For example, farmers were highlighted in our in-house magazine AVRIL'S and news from the industry was included on the Group intranet. These actions enabled Group employees to become more familiar with agricultural topics despite the health context which prevented us from further developing our plan to provide opportunities for encounters between these two worlds in order to develop closer personal ties.

The reveal in 2021 to all the Group's employees of Avril's purpose "Serving the Earth" further strengthened this ambition to bring the men and women of Avril closer to the upstream agricultural sector from which the Group originates. Internal communication across all channels expanded significantly, with portraits of breeders and farmers, articles on the themes of agricultural transition, the protein plan, the growth of sectors, and innovative solutions for livestock farming, amongst others.



↑ Adrien Dupuy, member of the FOP Board of Directors and farmer
Antoine Daulton, investment officer at Sofiprotéol (Oise - 60, France)

Indicators

In 2021, these themes, enabling employees to learn more about upstream agriculture, were mentioned more than 100 times on our intranet. They accounted for 46% of the articles published in our internal magazine. They were systematically discussed during the Avril Live Talk. This is our quarterly live broadcast that addresses the major issues facing the Avril Group, directed at the Group's 7,350 employees.

Because they are major ambassadors of the Group, the men and women of Avril need to drive, incarnate and manage these close relations that unite them with the farming world and which constitute Avril's originality. In this context, we are planning in 2022 to pursue our actions through three priority levers that will reinforce relations between our employees and upstream agriculture.

→ **Reactivate the historic link between Avril and the farming world**

This means ensuring that all Group employees – both in France and internationally – are aware of the history of the company, how it was created and its farming roots. This history is common to us all and should be acknowledged and shared at all levels of the organization by making this information available to everyone in an appropriate and accessible form.

→ **Teach our employees about the challenges faced by agriculture**

This means giving our employees the right keys so that they can learn about, understand and decipher agricultural challenges. In the future, our employees must be able to offer simple, efficient and accessible information to all about the principal agricultural challenges faced by French society.

→ **Create conditions for greater proximity**

This means providing opportunities for meetings between farmers and Avril employees to enable a direct and honest dialog between them. This involves a greater openness of events specific to the sector and to Avril, to bring people together and encourage dialog: Food for Life; Salon de l'Agriculture ; Oléopro events, etc. This also implies preparing the future by meeting with young people, who are the farmers of the future, through our educational relations program.

KPI SPRING n°23	Value 2020	Value 2021	Target 2021	Target 2023
Number of Stakeholder Committee meetings	1 meeting	3 meetings + 1 publication	At least 2 meetings + 1 publication	At least 2 meetings + 1 publication
SPRING 2021 target achieved?		✓		
Details: Number of meetings per year (3 meetings took place in 2021)				
Scope: Group				

KPI SPRING n°24	Value 2020	Value 2021	Target 2021	Target 2023
Number of Avril Communities visits	8 visits	12 visits	At least 4 visits	At least 4 visits
SPRING 2021 target achieved?		✓		
Comments: Twelve site visits took place in 2021, 2 to Venette (Oleon) and to Vitrolles (Lesieur), one to Landrecies, Rethel & Einville-au-Jard (Sanders Nord Est), Noyers sur Cher (Compagnie des Saveurs), Vic-en-Bigorre (Sojalim), Le Mériot & Grand-Couronne (Saipol), Coudekerque (Lesieur)				
Details: Organization of regional visits and meetings with elected representatives and farmers at Group sites. Visits carried out in the context of the Avril Communities framework driven by the General Secretariat.				
Scope: Group				

KPI SPRING n°25	Value 2020	Value 2021	Target 2021	Target 2023
Reinforcement of links between Avril employees and upstream agriculture	Annual action plan defined	Annual action plan defined	Annual action plan defined	Annual action plan defined
SPRING 2021 target achieved?		✓		
Comments: Criterion to assess progress in the action plan: amount of content related to agriculture (published in the form of articles on the Group intranet, in the in-house magazine or in posts on social media owned by the Group and its subsidiaries, etc.).				
<ul style="list-style-type: none"> •119 articles or references on the Group's Intranet and in our bi-monthly newsletter •Articles on upstream agriculture appeared in 46% of the pages of Avril's internal magazine, which is distributed four times a year •126 LinkedIn or Twitter postings on upstream agricultural topics 				
Details: Awareness of employees to the challenges faced by agriculture: implementation of actions to reinforce contacts between Group employees and the farming world.				
Scope: Group				

Offer safe and high-quality products

Policy and action plan

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

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

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

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


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

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

Indicator

KPI SPRING n°6	Value 2020	Value 2021	Year/year diff.	Target 2021	Target 2023
Number of product safety-related withdrawals and recalls	5	4	-1	≤ 10	≤ 10
SPRING 2021 target achieved?		✓			
Comments: Four withdrawals and recalls relative to food safety concerned : Lesieur (2), GECO (1), Compagnie des Saveurs (1)					
Formula: Account is taken of all actions that led to the withdrawal of a potentially dangerous product put on the market during the year of reporting. All withdrawals and recalls are counted, whatever the reason for failure (supplier, service provider or internal).					
Details: This concerns all withdrawals and recalls linked to food safety (human foods and animal feeds), whatever the reason for failure (supplier, service provider or internal). In other words, under European regulations, those which require a declaration to the authorities.					
Scope: Companies in the Group that produce human foods and animal feeds.					



 Clod of winter field beans (Oise - 6o, France)

Summary indicators Table

COMMITMENT	SPRING THEME	INDICATOR	TARGET	RESULT
TAKING ACTION FOR AGRICULTURE THAT RESPECTS THE PLANET	Contribute to agricultural transition	Number of new projects supported by the Avril Group contributing to the agricultural transition	1	6
	Meet new consumer demands (organic products)	Share of turnover of products certified as organic (BIO) or usable for organic purposes (UAB)	Turnover ≥ 2021 (€155 M)	€159 M
	Act for animal welfare	Share of eggs produced under alternative systems (code 0,1,2) purchased by the Group	≥ 60%	53.22%
		Share of livestock units audited according to internal livestock management standards	100%	76.84%
TAKING ACTION TO PROTECT NATURAL RESOURCES AND BIODIVERSITY	Implement sustainable sourcing	Share of Group palm oil supplies covered by sustainability schemes	≥ 90%	100%
		Share of soybean used for animal feed coming from non-GMO supply chains or covered by RTRS credits	≥ 40%	42%
	Develop the circular economy	Recovery rate of industrial waste	≥ 98.8%	95.5%
		Total tonnage of products sold from the circular economy	≥ 654 ktonnes	674 ktonnes
		Share of recyclable packaging in total packaging	Measurement for Lesieur + extension to other Business Units	99.2%
		Share of recycled raw material in packaging	≥ 38.7%	53.6%
		Quantity of food donations	N/A	151 tonnes
TAKING ACTION TO DEVELOP LOCAL SECTORS	Process national raw materials	Share of domestic (or European for Oleon) raw material processed by the Avril Group	≥ 68.33% (2019 value)	68.88%
TAKING ACTION FOR OUR INVESTMENTS' IMPACT	Invest sustainably in our sectors	Investments (Sofiprotéol commitments) in seed companies working on varieties adapted to climate change	N/A	€50.1 M
		Investments (Sofiprotéol commitments) related to the development of vegetable proteins	N/A	€182 M
		Investments (Sofiprotéol commitments) in developing the circular economy	N/A	€1.1 M
		Cumulative annual amounts invested in our sectors since 2019	≥ €633.2M	€684.9M

COMMITMENT	SPRING THEME	INDICATOR	TARGET	RESULT
TAKING ACTION FOR THE CLIMATE	Reduce the environmental footprint of our industrial activities	Frequency of industrial incidents	N/A	50/100
		Energy consumption per ton produced	≤ 276.6 kWh / tonne	286.7 kWh / tonne
		Ratio between the consumption of energy from renewable sources and total energy consumption	≥ 25%	28.24%
		Water consumption per ton produced	≤ 0.92 m ³ / tonne	1.33 m ³ / tonne
		Greenhouse gas (GHG) emissions associated with Avril's activities (Scopes 1 and 2)	N/A	275 ktCO ₂ e
	Meet new client demands (low GHG biodiesel)	Percentage of GHG reduction achieved by using Saipol biodiesel (vs reference fossil diesel)	≥ 61.5%	67.67%
TAKING ACTION FOR A COLLECTIVE AND INCLUSIVE PROJECT	Share common Group culture and values	Frequency rate of accidents with and without time off work (FR2)	≤ 7.2	8.8
		Percentage of women in the Group workforce	≥ 31.6%	30.0%
	Develop all talents	Resignation rate	N/A	4.2%
		Percentage of women among the Group's top managers	≥ 22%	27.8%
		Percentage of disabled people employed by the Group in France	≥ 2020 (4.3%) and annual action plan implemented	4.4%
		Percentage of trainees and work-study students in the workforce in France	≥ 7.8%	8.7%
	Care for our employees	Absenteeism rate	N/A	3.1%
		Strike rate	N/A	<0.01%
	Act with our external stakeholders	Number of Stakeholder Committee meetings during the year	2 meetings	3 meetings
		Number of Avril Communities visits during the year	≥ 4 visits	12 visits
		Progress of the annual action plan to improve the relationship between Avril employees and upstream agriculture	Annual action plan implemented	Done
	Offer safe and high-quality products	Number of product safety-related withdrawals and recalls	≤ 10	4

Independent third party's report

on consolidated non-financial statement presented in the management report

Year ended the 31st December, 2021

This is a free translation into English of the original report issued in the French language and it is provided solely for the convenience of English speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the General Assembly,

In our quality as an independent third party, accredited by the COFRAC under the number n° 3-1681 (scope of accreditation available on the website www.cofrac.fr), and as a member of the network of one of the statutory auditors of your entity (hereinafter "entity"), we conducted our work in order to provide a conclusion expressing a limited level of assurance on the compliance of the consolidated non-financial statement for the year ended 31st December, 2021 (hereinafter the "Statement") with the provisions of Article R. 225-105 of the French Commercial Code (Code de commerce) and on the fairness of the historical information (whether observed or extrapolated) provided pursuant to 3° of I and II of Article R. 225-105 of the French Commercial Code (hereinafter the "Information") prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), included in the management report pursuant to the requirements of articles L. 225 102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (Code de commerce).

Conclusion

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

Comments

Without modifying our conclusion and in accordance with article A. 225-3 of the French Commercial Code, we have the following comments: Policies and action plans related to a few main risks are not yet implemented, especially regarding sustainable agriculture and climate change adaptation.

Preparation of the non-financial performance statement

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

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

Limitations inherent in the preparation of the Information

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

The entity's responsibility

It is the responsibility of the Managing Director to:

- **select or establish appropriate criteria for the preparation of the Information;**
- **prepare a Statement in accordance with legal and regulatory requirements**, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks as well as the results of these policies, including key performance indicators;
- **and to implement the internal control procedures it deems necessary to ensure that the Information is free from material misstatement**, whether due to fraud or error.

The Statement has been prepared in accordance with the entity's procedures, the main elements of which are presented in the Statement (or which are available on request at the entity's head office).

Responsibility of the independent third party

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

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

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

However, it is not our responsibility to comment on:

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

Regulatory provisions and applicable professional standards

The work described below was performed in accordance with the provisions of articles A. 225-1 et seq. of the French Commercial Code, as well as with the professional guidance of the French Institute of Statutory Auditors ("CNCC") applicable to such engagements and with ISAE 3000.

Independence and quality control

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

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

Means and resources

Our verification work mobilized the skills of seven people and took place between October 2021 and April 2022 on a total duration of intervention of about twenty-seven weeks.

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

Nature and scope of the work

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

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

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

→ we referred to documentary sources and conducted interviews to

- assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and
- corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1; concerning certain risks, our work was carried out on the consolidating entity, for the others risks, our work was carried out on the consolidating entity and on a selection of entities: Lesieur Cristal (Ain Harrouda factory), Lesieur (Grande Synthe factory), Sanders Bretagne (Saint-Gérard factory), Saipol (Sète factory), Oleon (Venette factory);

→ we obtained an understanding of internal control and risk management procedures the entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;

→ for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix 1, we implemented:

- analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
- tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities and covers between 16.90% and 33.10% of the consolidated data relating to the key performance indicators and outcomes selected for these tests (16.90% of energy consumption, 18.80% of production, 24.50% of worked hours, 33.10% of headcount);

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

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

Paris-La Défense, the 15th April 2022

French original signed by:
Independent third party EY & Associés



Alexis Gazzo
Partner, Sustainable Development

Appendix 1: The most important information

SOCIAL INFORMATION

→ Quantitative Information (including key performance indicators)

- Work Accident Frequency Rate (TF2).
- Share of women (as % of Avril headcount).
- Voluntary turnover.
- Share of women as top managers within Avril.
- Share of disabled employees within Avril in France.
- Share of interns and apprentice within Avril France.
- Absenteeism rate.
- Strike rate.

→ Qualitative Information (actions or results)

- Policies on health and safety at work.
- Policies on competencies management.
- Policies on social conditions.

SOCIETAL INFORMATION

→ Quantitative Information (including key performance indicators)

- Share of national raw materials (EU-based for Oleon) sourced by Avril.
- Share of sustainable palm oil.
- Share of GMO-free and sustainable soy.
- Number of products recalls and withdrawals.
- Investments (by Sofiproteol) related to plant-based proteins.
- Share of eggs purchased from alternative farms.
- Share of farms audited as per Avril framework.
- Implementation of a Stakeholder Committee.
- Number of Avril Communities visits.
- Reinforcement of the connection between Avril employees and the upstream agricultural value chains.

→ Qualitative Information (actions or results)

- Sustainable procurement policies.
- Product quality and safety policies.
- Food transition policies.
- Animal well-being policies.
- Stakeholder engagement policies.

ENVIRONMENTAL INFORMATION

→ Quantitative Information (including key performance indicators)

- Number of projects supported by Avril that contribute to the agricultural transition.
- Investments (from Sofiproteol) in seedling companies working on species adapted to climate change.
- Percentage reduction of GHG emissions of biodiesel sold by Saipol.
- Share of revenue from BIO or UAB certified products.
- Water consumption per ton produced.
- Energy consumption per ton produced.
- Share of renewable energy.
- Industrial waste recovery rate.
- Industrial incidents frequency rate.
- Total weight of sold products produced from circular economy schemes.
- Share of recyclable packaging.
- Share of recycled packaging.
- Investments (from Sofiprotel) for the development of circular economy.
- Quantity of food donated.
- GHG emissions, scope 1 and 2.

→ Qualitative Information (actions or results)

- Sustainable agriculture policy.
- Climate change adaptation practices.
- Biofuel policy.
- Pollution prevention policies.
- Sustainable use of resources policies.



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Declaration of extra-financial performance Year 2021