



INVIVO GROUP
NON-FINANCIAL
PERFORMANCE
STATEMENT



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Introduction

The year 2020–2021 has been a year of challenges and surprises of all kinds, still closely linked to the COVID-19 pandemic and the economic difficulties it has caused worldwide. The health and economic crisis has demonstrated how the strategic choices made by InVivo since 2014 are both relevant and robust. Far from being tethered to an external timetable, we have continued to take strong and, at times, radical initiatives to conceptualise and anticipate how to escape the crisis strategically, organisationally and societally.

Strategically, the business diversification policy, which has been in place for several years now, and the positioning towards operational excellence of each of our entities have proven to be key factors in our group's resilient performance. For example, the decision in 2016 to make innovation and digitisation our core strategy, to speed up roll-outs and secure these budgets regardless of circumstances, has proved decisive not only for our business continuity but, above all, for supporting our member cooperatives, and, ultimately, French farmers and winemakers in their agricultural and food transition. Again this year, despite the situation, InVivo is posting solid results and is now within reach of a new major turning point.

On the organisational level, the emphasis on agility, group cohesion and safeguarding workplace health has manifested itself through a tremendous effort to adapt to change. I would like to personally thank all the teams that have shown exceptional commitment during the crisis, both at head office and on the ground. We have not only managed to preserve performance but we have also seized this opportunity to change our working practices and experiment with original and likely sustainable forms of organisation: some are now proven, others remain to be tested, but all are designed to improve work/life balance, while boosting the efficiency of our processes. We'd also like to thank our corporate partners who have stuck by us during this transformation of practices through the New Work Organisation (NOT - Nouvelles Organisations du Travail) agreement. It is this mindset of pragmatism and partnership that will continue to guide us in the economic and human adventure of the InVivo Group.

In terms of society, it was on 21 October 2020 that the InVivo Board of Directors endorsed the amendment of the Articles of Association, including our raison d'être and

mission, to make the pivot holding company of the French Union of Agricultural Cooperatives a mission-driven company (SAM - société à mission). This major transformation was a long time in the making and is aligned with the group's strategic plan, a project with both a company and societal focus that makes CSR one of our main drivers of progress. InVivo aims to be the benchmark when it comes to implementing the agricultural transition on which the food transition is built. By adopting SAM status for its group and soon for each of its subsidiaries, the InVivo Group affirms its commitment to tailoring its business model to serve this core commitment. InVivo is therefore renewing its commitment to the UN Global Compact and its principles. An independent mission committee has been set up to monitor the fulfilment of our commitments. Learning the latest scientific evidence or merely observing climate and environmental phenomena over the past year reconfirm, now more than ever, that we have taken the right decisions.

All of this energy and momentum toward change have been harnessed in our post-COVID recovery plan, which covers the optimisation of our internal operations and our activity, in addition to our goal of accelerating the agricultural and food transition on behalf of people and the planet.

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



Note

This document presents the group's response to the information requested by Decree No. 2017-1265 of 9 August 2017 for the application of Ordinance No. 2017-1180 of 19 July 2017 on the publication of non-financial information by certain large companies and groups of companies.

The specific scope of each indicator is defined in an associated methodological note on page 45.

InVivo in a nutshell

A national union of agricultural cooperatives, the InVivo Group provides innovative and responsible solutions for its member cooperatives and their growers to support the agri-environmental and economic transition of agriculture and food. From agriculture, viticulture and international trade to gardening and food distribution, InVivo's activities extend from field to plate and from farmer to consumer. Agriculture and food are the core of the UN's 17 Sustainable Development Goals, which InVivo helps to effectively

achieve on a daily basis.



InVivo has renewed its adherence to the United Nations Global Compact.



€4.7 billion

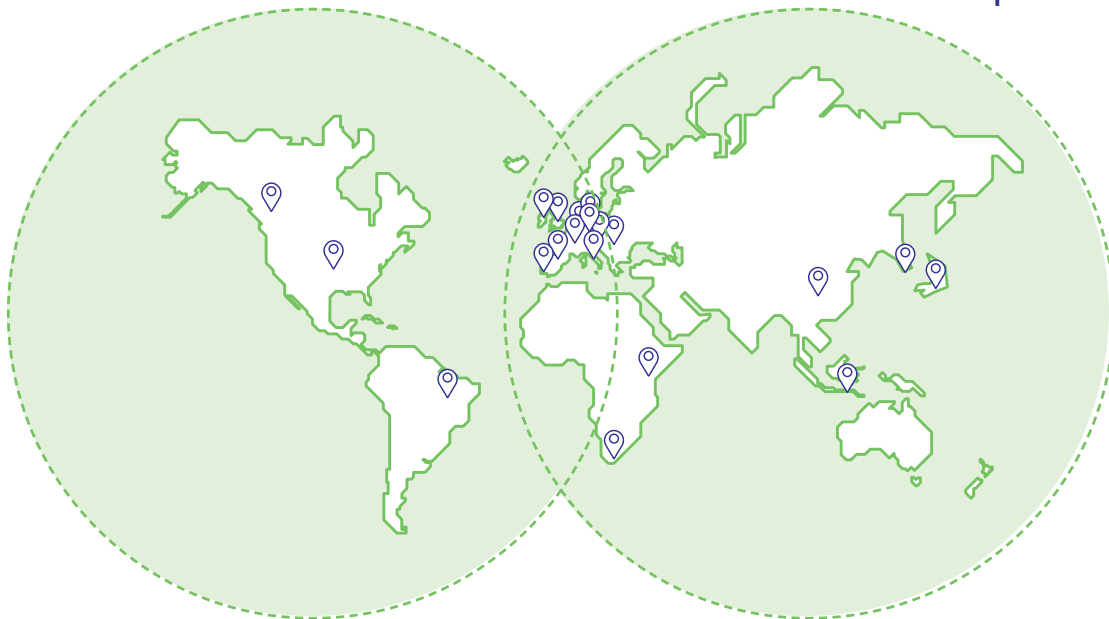
in consolidated revenue

6692

employees

188

member cooperatives



20 countries

represented

Europe:

- Belgium
- France
- Germany
- Hungary
- Ireland
- Italy
- Netherlands
- Portugal
- Spain
- Switzerland
- United Kingdom

Africa:

- Kenya
- South Africa

The Americas:

- Brazil
- Canada
- United States

Asia:

- China
- Japan
- Singapore
- South Korea

4 areas

of expertise

Agriculture

Bioline by InVivo

International trade

InVivo Grains

Garden centres and food retail

InVivo Retail

Wine

Cordier by InVivo

1 factory

focusing on innovation

InVivo Digital Factory

1 platform

for the sale of agricultural goods and services

aladin.farm

A. Our organisational and governance model

OUR COOPERATIVE STATUS AND OUR GOVERNANCE

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

A cooperative is an independent association of individuals who have come together voluntarily in order to fulfil their common economic, social and cultural aspirations and needs through co-ownership in a democratically run organisation.

The Union has 188 member cooperatives. Its activities revolve around four specific fields: agriculture, international grain trade, garden centres and food retail, and wine. From field to plate, InVivo meets the needs and expectations of farmers and consumers by pooling the strengths of its cooperatives, by responsible and sustainable investments in innovation, and by continuously renewing its offering of products and services.

Union InVivo is a member of La Coopération Agricole.



La Coopération Agricole is the united representation of the French agricultural, agri-food, agro-industrial and forestry cooperatives. It also brings together national business line federations as well as regional federations. As the political voice and proactive force interacting with the French and European authorities, the media and civil society, La Coopération Agricole's mission is to promote the cooperative model by highlighting its economic action.

The Union's Board of Directors determines the strategic direction under the annual control of the General Meeting, which hosts all of the member cooperatives. The Chairperson is in charge of collective planning and the spokesperson of the Board of Directors. The Chief Executive Officer is responsible for implementing the strategy after the Union's board of directors validates the strategic direction.

Elected cooperative members belonging to the Union's Board of Directors are present at all strategic levels in multiple decision-making bodies.

This involvement of elected representatives ensures that any action by InVivo is always undertaken in the interests of the cooperative partners and in collaboration with them, in accordance with its values and its status.

The Board of Directors draws on the work of its six cross-functional committees:

- **The Member Relations Committee**, which ensures that the Union and its cooperative and non-cooperative partners are properly informed on strategic projects.
- **The Audit and Risk Committee**, which actively monitors issues related to monitoring the financial reporting process, the effectiveness of internal control and internal audit systems and risk management.
- **The Appointments and Remuneration Committee**, which reviews the compensation policy for senior executives and members of the Executive Committee proposed by Senior Management.
- **The Ethics Committee**, which ensures that ethical standards are upheld within the group and that the rules and regulations of Union InVivo are applied.
- **The Digital Monitoring Committee**, which monitors the digital projects of the group and the business lines.
- **The CSR Monitoring Committee**, which brings to light the main non-financial risk factors and associated opportunities, and guarantees key trade-offs in CSR policy application.

On 12 May 2021, the Board of Directors of Union InVivo unanimously re-elected its Chairman, **Philippe Mangin**, President of EMC2, and its Deputy Chairman, **Jérôme Calleau**, President of the CAVAC, as well as his entire office, adding six new members and bringing the total to twelve. On this occasion, the Board of Directors expressed its confidence once again in the general management provided by **Thierry Blandinières**.

The Union InVivo Office comprises the Chairman and the Deputy Chairman of the Union as well as the chairmen and deputy chairmen of the following cooperatives:

- Patrick Aps, CEO of NATUP (76)
- Cédric Carpène, Chairman of VAL DE GASCOGNE (32)
- Joël Castany, Chairman of LES VIGNERONS DU VAL D'ORBIEU (11)
- Thierry Dupont, Chairman of AGORA (60)
- Bertrand Hernu, Chairman of UNEAL (62)
- Thierry Lafaye, CEO of OCEALIA (16)
- Jean-François Naudi, Chairman of ARTERRIS (11)
- Michel Prugue, Chairman of MAISADOUR (40)
- Bertrand Relave, CEO of EUREA (42)
- Christian Sondag, Chairman of LORCA (75)

The Board of Directors of Union InVivo also includes a non-cooperative partner and five employee representatives.

OUR ORGANISATIONAL MODEL

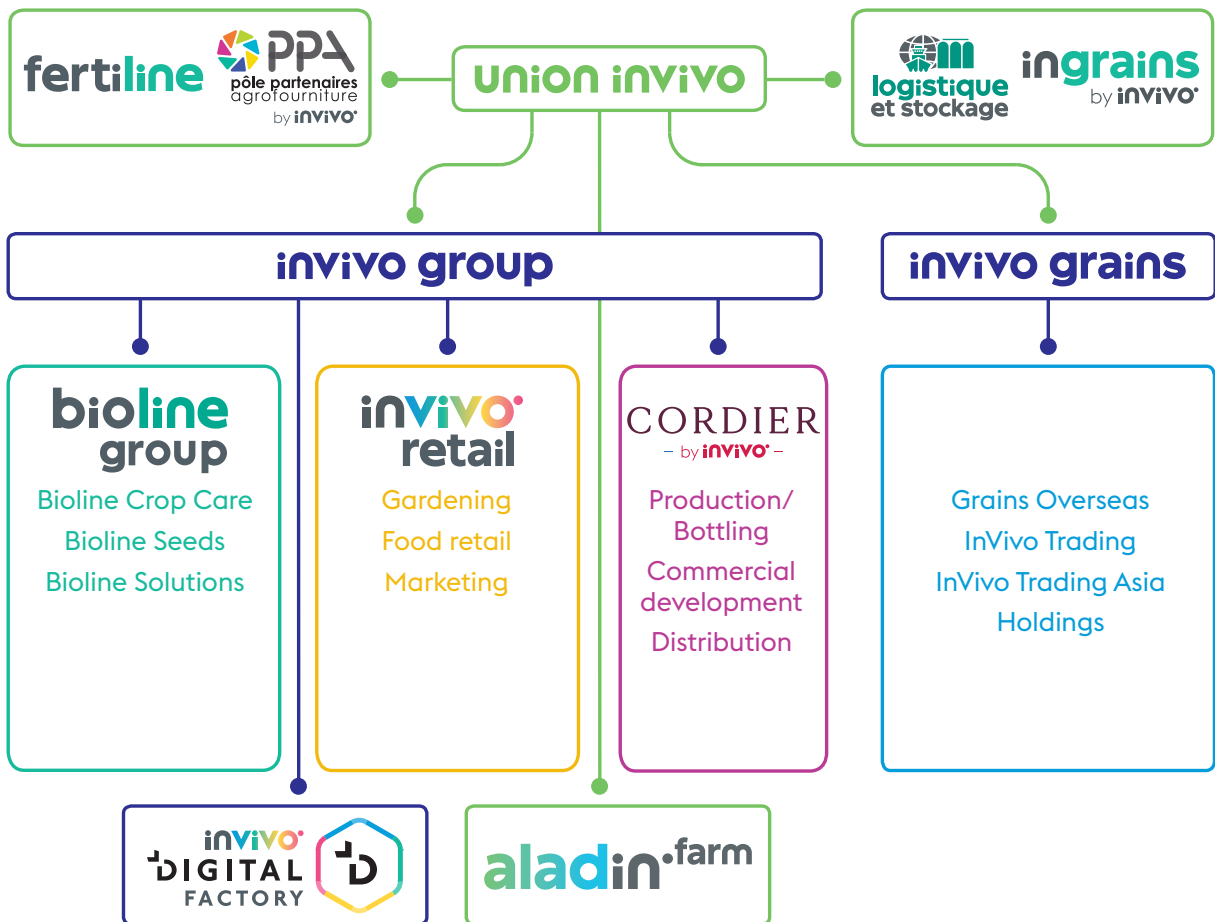
In July 2015, as part of its strategy, InVivo carried out a legal and tax separation between its statutory activities specific to the Union of cooperatives and its other commercial activity.

The group's legal structure is built on three levels:

- **The National Union of Agricultural Cooperatives or Union InVivo.** As InVivo's historic base and the foundation of its mission, the Union combines all the statutory activities providing services for member cooperatives, namely centralised purchasing of agri-supplies and the business lines related to grain trade. It ensures and leads the relationship with the cooperative sector.

- **The pivot holding company InVivo Group SAS** is responsible for the corporate functions and marks the boundary between cooperative union activities and competitive economic activities. This is the level where the group's strategy is defined.

- **Holding companies/business line subsidiaries** bring together the group's economic activities responsive to market forces in the markets in which they operate. Each holding company/business line subsidiary defines and implements its own strategy in line with the group's strategy. The business line subsidiaries have their own board of directors and can host non-cooperative minority shareholders. There are three of them: **Bioline Group, InVivo Retail and Cordier by InVivo** (formerly InVivo Wine).



INVIVO GROUP, SOCIÉTÉ À MISSION

Union InVivo's Board of Directors, which met on 21 October 2020, ratified a change in the Articles of Association of InVivo Group, including its *raison d'être* and mission, making the pivot holding company of the French Union of Agricultural Cooperatives a **mission-driven company** (SAM - *société à mission*).

The French PACTE law of 22 May 2019 offers companies the option of integrating an essentially binding collective-interest purpose into their articles of association. InVivo has chosen the highest level of commitment provided for by the law: SAM status.

This major transformation has been in the pipeline since the PACTE law was first being debated and it aims to sustainably bolster the group's strategy by establishing **an ambitious *raison d'être* and several collective-interest missions** (see also Part D, p. 24).

InVivo Group's *raison d'être* is built on **a vast collaborative and participatory process**, including the board of directors and the executive committee, and online consultation by member cooperatives, a sample of their members, employees and other stakeholders (customers, suppliers, franchisees, investors and start-ups). 1500 responses were collected and inform the development of the group's *raison d'être*.

INVIVO GROUP'S RAISON D'ÊTRE

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

By adopting *société à mission* status for its group and, shortly, for each of its subsidiaries, InVivo is reaffirming its commitment to leverage its economic model, which extends the entire length of the food chain, for this commitment.

INVIVO GROUP'S MISSION

*Guided by its *raison d'être*, InVivo Group is committed to:*

- *strengthening the bond of its members and their ability to sustainably transform agriculture and ensure food quality and security in France and across the globe;*
- *integrating its *raison d'être* into its overall strategy as well as that of its brands, while adapting it to the entities that comprise its group;*
- *continuously developing, through and with research and digital, its knowledge and innovation capacities to prepare positive-impact solutions for the future and to contribute to meeting major environmental challenges;*
- *building alongside its partners eco-designed and/or responsibly sourced products and services and responsible distribution channels that create economic, environmental and societal value.*

- exploring and structuring innovative and responsible projects with stakeholders in the agricultural sectors that promote sustainable growth, in line with the principles of regenerative agriculture.

- continuously developing the skills of its employees, their initiative and the level of social dialogue, while affirming its cooperative values.

- applying InVivo's Code of Conduct to its strategic stakeholders, upholding human rights and the OECD's guiding principles, including its suppliers and customers, and to protect personal data.

Thus, InVivo Group intends to apply its mission to its constituent parts and its stakeholders.

To ensure that the mission the company has assigned itself will be executed, the group has appointed **an independent mission committee** composed of three qualified experts and four employees representing the group's various business lines.

Composition of the InVivo Group Mission Committee

- Qualified experts:
 - Sébastien Abis, Director of the DEMETER Club, associate researcher at the IRIS (Institute of International and Strategic Relations), focused on long-term analysis, global issues and cross-sectoral dynamics.
 - Perrine Bismuth, Founding Partner of FrenchFood Capital and Chairwoman of Réseau FrenchFood, a renowned entrepreneur in social innovation.
 - Pierre Victoria, former Director of Sustainable Development at Veolia, member of the experts of the Jean Jaurès Foundation.
- Employees:
 - Ludivine Allardon, Head of Marketing and Communication at Agrosolutions - Bioline by InVivo.
 - Mathieu Gaubert, Incubator Director of the Gardening offering at InVivo Retail.
 - Constance de Gourcuff, Head of Internal and Digital Communication at InVivo Group. She has been appointed Chairwoman of the Mission Committee.
 - Ludivine Soubelet, Marketing Manager at Mestrezat Grands Crus - Cordier by InVivo (formerly InVivo Wine).

The Mission Committee met four times over the 2020–2021 period for its first fiscal year. Its first progress report on the mission is attached to the management report submitted to the meeting tasked with approving the company accounts.



The InVivo group was awarded the 2021 ESSEC Business School Trophy for transformation as part of its process to become a Société à Mission and for mobilising in this process its entire ecosystem: stakeholders, employees and directors.

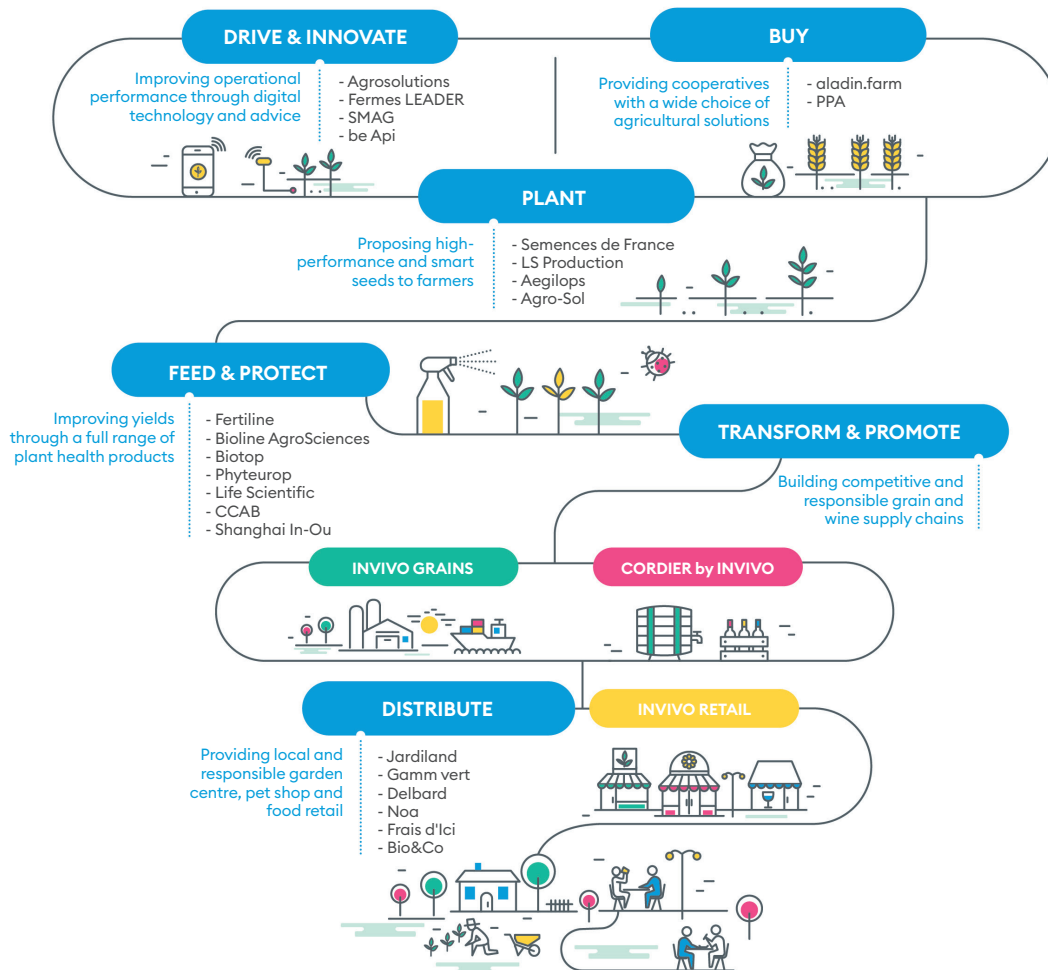
B. Our economic and societal model

THE INVIVO AGROSYSTEM IN A NUTSHELL

InVivo's agrosystem reflects the group's unique positioning across **the entire agri-food value chain**, from farm management and support for all elements of agricultural production, to processing and distribution.

This positioning enables the group to be highly resilient in its results, allowing it to absorb variations between activities dependent on climate, natural and market-related hazards, and others less subject to economic impacts. The InVivo agrosystem encompasses both Union and InVivo Group operations. The majority of the business lines and subsidiaries are positioned on the InVivo agrosystem.

THE INVIVO AGROSYSTEM





Agriculture: Bioline by InVivo

By offering a range of sustainable and innovative solutions and services, Bioline by InVivo is building the "third way" of agriculture. A global umbrella brand, it has recognised know-how for supporting farmers throughout their value chain: buying, sowing, feeding and protecting the soil and the plants, managing activities.

Bioline by InVivo covers the scope of the Bioline Group.

Pooling purchases: the PPA

As the primary activity of Union InVivo, the **PPA (Pôle Partenaires Agrofourniture)** references suppliers of synthetic and organic plant protection products, as well as seeds to provide, to cooperatives and to their farmer members, a wide choice of solutions with proven effectiveness. Within the PPA, six regional unions bringing together more than 100 cooperatives negotiate part of their purchase conditions.

Sow: Bioline Seeds

Bioline by InVivo has built up a huge skill base around sowing with: **Semences de France**, the foremost operator in the French market; LS Production, the leading French producer of rapeseed; the European subsidiaries **Novasem** (Italy) and **Tradisco Seeds** (Hungary); **DTI Sementes** (Brazil) selling under the brand Agrosol; and **Aegilops**, a French company specialising in the design of seed coating and film-coating products.

Feed and protect: Bioline Crop Care

To feed the soil and the plants, the fertiliser branch, **Fertiline**, produces speciality and urea-impregnated fertilisers, with two flagship products: Nexen and Novius are high-performance nitrogen fertilisers benefiting from innovative technologies that increase the amount of nitrogen available to plants and limit losses due to volatilisation into the environment.

"The French Association of Biocontrol Companies IBMA France has announced a 9% increase in the value of the biocontrol market in 2020. This type of solution represents over 12% of the plant protection market, one point higher than in 2019. Bolstered by this progress, IBMA confirms its goal of achieving 30% market share for biocontrol by 2030".

IBMA press release, 15 June 2021

In order to protect plants against pests, Bioline Crop Care and its specialised entities, **Phyteurop** (France), **Life Scientific** (Ireland), **CCAB Agro** (Brazil) and **InOu** (China) encourage the well-thought-out use of phytosanitary products, combined with other solutions, such as the biocontrol systems produced by **Bioline AgroSciences**. In order to become a top-ranking player in the global biosolutions market, Bioline Group accelerated development of this activity in 2021 by acquiring the Kenyan biocontrol company **Dudutech**.



The Dudutech teams in Kenya

Managing activities: Bioline Solutions

To facilitate the management of farm activity and improve their performance, Bioline Solutions offers a range of specific digital tools with **Smag** and its line of web software and web and mobile applications, as well as **be Api**, dedicated to precision farming, whose integrated solutions allow the intra-plot modulation of inputs.

The **Fermes LEADER** programme and the **Openfield** experimentation platform enable innovations to be disseminated on farms, demonstrating their relevance to production quality, labour facilitation and the improvement of farmers' incomes (see also 5. InVivo Group Innovation division). **Agrosolutions** is helping to build increasingly sustainable agriculture by providing expertise and advice to cooperatives, farmers and agri-food industries to improve production, anticipate risks and identify new sources of income. **Atekka** (formerly Bioline Insurance) and **Protélis** offered tailored solutions to directly secure farmers' financial resources to address risks and hazards.

In 2020–2021, the activities of Bioline by InVivo were impacted by a combination of several factors: slowdown in operations worldwide and supply problems of due to health restrictions; delays in approval of new products; the effects of Brexit; and, more generally, shrinking demand for traditional plant protection products. Seed

activities, biosolutions and consulting expertise, on the other hand, enjoyed an excellent year. These conditions, both economic and structural, have prompted Bioline to continue to reorient its economic model in favour of a large-scale agricultural transition.

BIOLINE GROUP: 1371 EMPLOYEES

Our sustainable commitments

- **Supporting** the agricultural sector in its ecological transition
- **Improving** farmers' performance and the well-considered use of inputs
- **Generating** new sources of income for farmers

bioline group

bioline crop care

bioline seeds

bioline solutions

International trade

In addition to the activities of Logistics & Storage and the InGrains digital platform, InVivo Grains oversees grain trade activities in France and abroad to build a dynamic and competitive French cereal export sector supported by cooperatives.

In terms of logistics, InVivo Grains can rely on **Logistics & Storage** and its 12 sea (Bordeaux, Blaye, Nantes, Montoir de Bretagne) and river (La Grande Paroisse, Châlons-en-Champagne, Metz, Illange, Ottmarsheim, Huningue, Saint Usage, Santes) port facilities dedicated to working with and adding value to grains and loading and unloading vessels. Logistics & Storage is adapting and renewing its service offering (grains operations and precision storage) to meet the demands of the agri-food industry.

By positioning itself as an intermediary between the cooperatives engaged with Union InVivo in cereal supply and international buyers, the **InGrains** digital platform provides an opening for the export of cereals of French origin and thereby liquidity to the markets.

The creation in July 2019 of Grains Overseas is strategically part of the process of promoting the French cereal sector internationally. The structure offers member cooperatives the means of marketing soft wheat and feed barley to third-party countries. InVivo Grains also has a presence on the physical market of oilseeds of French origin (rapeseed, sunflower) and holds a leading position on the rapeseed market.

The company also has a trading desk in Singapore with recognised expertise in the export of corn and soybeans from South America to the Middle East. This South Asian presence gives it a favourable position for prospecting new outlets for French wheat in connection with Grains Overseas.

Our sustainable commitments

- **To pool the strengths of committed cooperatives**
- **To capitalise on available resources and optimising the entire logistics chain**
- **To promote low-GHG cereals**

After 2003 and 2016, France experienced its third worst harvest in terms of volume in 2020 due to complicated climate conditions throughout the production cycle. While production was able to meet all domestic needs, this situation placed a burden on exportable availability, although the high quality of this meagre harvest did help to differentiate it from the competition.

In 2021, national yields are estimated to be above the five-year average for the main straw cereals. However, national averages are masking some disparities. While disease pressure was low in the spring, regular and widespread summer rains throughout the territory slowed down the harvesting sites and could be detrimental to certain quality criteria. The challenge for the international French cereal sector now is to sustainably prioritise quality over volumes alone.

Garden distribution and food: InVivo Retail

Multi-activity, multi-brand and multi-channel, InVivo Retail operates in three B2C sectors: garden centres, pet care and food retail. With a strong leadership history in plants and pet care, InVivo Retail has also built up a robust food distribution business based on local, organic produce.

Gardening

InVivo Retail is an expert in the plant sector with three brands: Jardiland, as market leader for garden centres, Gamm vert, the local specialist, and Delbard, for independents.

Jardiland was voted best store chain in France in the Gardening and Pet Care categories for the sixth year in a row and best e-trader of the year for the first time. Its offering emphasises lifestyle, easy gardening and decoration, but also on pet supplies with the creation in 2019 of a new concept: **Noa**, la maison des animaux.

Gamm vert accentuates its dynamic on plants and pet care with its brand platform "*Produire soi-même, ça change tout!*" ("Growing your own changes everything!") and the areas where it excels – the vegetable garden and the farmyard. InVivo Retail continues the digital transformation of its model with the growth, in particular, of the **gammvert.fr** e-commerce site, the leader in digital gardening.

The **Delbard & Affiliés** network is strengthening the identity and expertise of the brand in plants and decoration design with its new "Delbard 2020" merchant concept.

Food retail

InVivo Retail is positioned in the fresh, local and organic food products segment with its two brands, **Frais d'Ici** and **Bio&Co**, and an original strategy of installing food spaces in Gamm vert (Les Sens du Terroir) and Jardiland (Le Jardin des Saveurs) stores.

The Frais d'Ici concept consists of more than 70% local and regional groceries and fresh products, backed by cooperatives, in the form of a store attached to a Gamm vert garden centre. Frais d'Ici has nine locations.

Acquired at the end of 2018, Bio&Co has seven stores in the south of France. This brand offers one of the most complete organic food offerings on the market as well as a space for cosmetic & health products. Developed initially in the Provence-Alpes-Côte d'Azur region, it now extends to the rest of France with the creation of food corners in eight Jardiland stores.

Marketing

The focus of the marketing activities has been shifted to InVivo Retail's core business. Implementation of this bold strategic orientation has been bolstered by the sale of Billaud Grains and the pest control activity. The Néodis business will now pilot all of the InVivo Retail own brands.

In 2020–2021, all InVivo Retail retailers performed exceptionally well and attracted nearly two million new customers as a result of successive lockdowns that increased awareness of the benefits of self-production, beautifying ones living environment and being in touch with nature – active trends enjoyed before the pandemic. Today, InVivo Retail continues to accelerate the pace at which it is digitalising its activities and streamlining its operations and its own positive-impact brand offering.

INVIVO RETAIL: 4230 EMPLOYEES



Wine: Cordier by InVivo

Created in 2015, Cordier by InVivo (formerly InVivo Wine) is helping to build alongside its partner cooperatives a sustainable wine sector and contributing to the success of French wines throughout the world.

With nine cooperative groups that are members of the Union InVivo wine division, Cordier by InVivo has a solid base within the wine industry that makes it possible to secure its supplies and imagine the vineyard of the future. Rooted in the various different terroirs (Bordeaux, Rhône, South West, Languedoc, Beaujolais), the nine groups incorporate some 3900 winemakers and 29,000 hectares of vines.

In 2021, Cordier by InVivo merged with the Occitan cooperative group, Vinadeis.

The new group is organised into two large divisions:

- Cordier Wines, which includes all services related to the development and marketing of wine estates, châteaux and brands: oenology, R&D, marketing, sales and integrated distribution.
- Cordier Excel, which includes production, manufacturing and bottling.

Cordier by InVivo relies on a portfolio of strong and complementary brands such as Café de Paris (acquired at the end of January 2020 from the Pernod-Ricard group), Mythique, Maris, Bonne Nouvelle along with local brands that meet the needs of specific markets.

These brands are valued in all markets: from HoReCa (hotels, restaurants, cafes) to volume retailing and specialised retailing in France and internationally.

Cordier Excel has increased its production capacity with two state-of-the-art packaging and logistics sites, as well as a cutting-edge bulk wine facility.

Our sustainable commitments

- **To cultivate** a responsible wine sector
- **To guarantee and trace** product origin
- **To create** new sources of value for farmers

In terms of R&D, the pooling of knowledge and tools enables the group to offer consumers wines that meet their expectations, as well as innovative wine-based beverages, such as the Wine Seltzers Café de Paris (low-alcohol flavoured sparkling wines).

Cordier by InVivo remains committed to supporting cooperatives in gearing up the wine sector and regions for environmental challenges, particularly climate change.

In 2020–2021, the wine business was affected by the prolonged closure of cafés, bars and restaurants and, in exports, by the Trump tax on French wines. 2021 harvests have also been complicated by climate hazards. Cordier by InVivo took the opportunity to finalise the merger with Vinadeis, upgrade its production capacities and be fully operational to capitalise on the resumption of activities.

CORDIER BY INVIVO: 530 EMPLOYEES

InVivo Group Innovation division

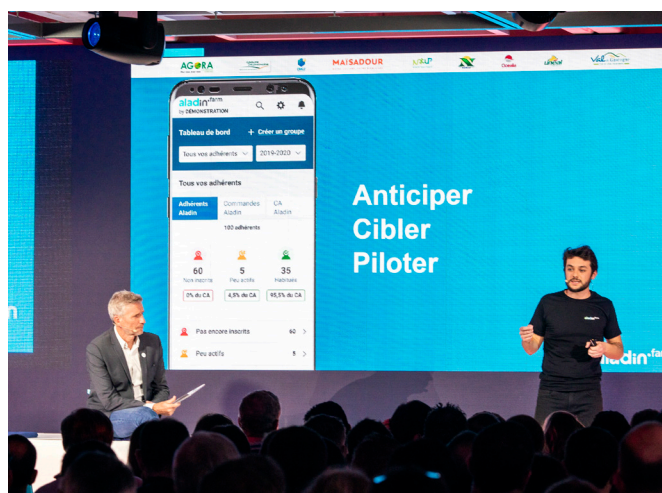
As a creator of food intelligence, InVivo invests in research for innovative solutions that improve the competitiveness of cooperatives, enhance the quality of agricultural production, improve farmers' incomes and reduce the environmental impact of operations.

Those efforts have resulted in the creation of a true innovation factory with InVivo Digital Factory, whose aladin.farm digital platform is one of the group's iconic achievements, as well as several programmes aimed at encouraging farmers to adopt these innovations (LEADER and Openfield farms). Lastly, InVivo Quest, a global challenge for identifying and accelerating Agrifood startups, complements the group's innovation framework.

Since 2018, **InVivo Digital Factory's** mission has been to capitalise on the opportunities offered by digital technology to support and accelerate the transformation of the agricultural world. Its initiative focuses on two areas of work:

- driving the transformation, by supporting the emergence of the cooperative 4.0 and identifying new businesses and usages to take advantage of the benefits of digital;
- rolling out this transformation, by executing and delivering digital projects with the internal and external teams.

In 2019, the Digital Factory co-built a B2B digital platform, alongside nine pilot cooperatives, for the sale of agricultural products and services: **aladin.farm**.



aladin^{farm}

aladin.farm meets the needs of farmers and farm technicians through a complete catalogue of professional products and services with local offerings managed by each cooperative for its own members, updated in real time.

Streamlined processes, 24-hour availability, a simple and intuitive customer experience – these are all advantages that make this scalable digital platform such an asset for cooperatives, farmers and their advisers. aladin.farm, today it is more than 38,000 integrated farmers, 8 product lines, 24 partner entities and nearly 10,000 referenced products.

InVivo's mission does not stop at offering innovation, it also strives to spread this innovation widely to accelerate its adoption through experimentation and demonstrators. To this end, two programmes have been created: Fermes LEADER and Openfield.



To evaluate the functional and economic value of digital agricultural solutions, InVivo calls on the expertise of living lab **Fermes LEADER**.

This network of 500 farms, today organised around 30 cooperatives, offers educational information, remote training, demonstrations, tests in the field and tailored support, all to facilitate the use of digital solutions by farmers.



openfield

InVivo has also set up an open-air technology and agronomic innovation trial platform, Openfield, a field of about 20 hectares in Milly-la-Forêt (91).

In June 2021, the open-air "expo" brought together nearly 600 participants (farmers, agricultural technicians, distributors, agri-food industry, technical institutes) to conduct 56 trials covering several topics: circular economy, low-carbon farming, new seed varieties, innovative nutrition solutions, integrated protection systems, soil life, precision farming etc. This event is intended to be held every year.



invivo QUEST

NURTURE THE FUTURE

Created in 2017, **InVivo Quest** is an annual challenge open to agri-food start-ups, whose aim is twofold: to identify start-ups that will help accelerate the transition of the agri-food sector and to build an international AgriFood innovation ecosystem.

The 100% digital model introduced at the 2020–2021 edition brought together a growing community of committed actors (European cooperatives, agri-food companies, institutional clients and investors) and will be held again in 2021–2022.

The winners from each geographic region will have the opportunity to test their solution via Fermes LEADER and will be connected to the InVivo partner network.

InVivo Foundation: The group's citizen and prospective endowment fund

InVivo Foundation is the InVivo Group's endowment fund, tasked with exploring alternative general-interest solutions with a view to developing agriculture and food that continue to increase their stewardship of the natural world, and with working towards the achievement of the UN SDGs.

"The InVivo Foundation is one link in our *raison d'être*, which involves clearing the way for the future to accelerate the ecological and social transition".

Thierry Blandinières, Chairman of InVivo Foundation

InVivo Foundation has a Board of Directors with eight members, including two members of the InVivo Board of Directors, two members of the Group's executive management, three employees and a qualified individual. The fund scouts the pre-competitive general-interest dimension of the agro-ecological societal transformation.

The projects it supports address three needs: caring for natural resources, supporting new sustainable food solutions, and helping farmers to make a better living.

The three pillars of our mission



Helping improve farmers' livelihoods



Supporting new sustainable food solutions



Caring for natural resources

Since its creation in 2016, the fund has directly or indirectly supported some 20 "research/action" projects, associations and programmes in France and around the world through funding or skill sponsorship. The fund favours long-term support so that projects can fulfil their full potential.

SOME ICONIC PROJECTS SUPPORTED BY INVIVO FOUNDATION

Ile Dotun

Launched in 2018 in Nigeria, this project represents a major contribution to the "Land Degradation Neutrality", a commitment made by Nigeria within the framework of the United Nations Convention to Combat Desertification. It provides for the rehabilitation of 108,000 hectares of degraded land in forested areas in the state of Ogun, north of the city of Lagos, through three sets of actions: reforestation, development of agricultural cooperatives for local food security and agro-industrial activities for export. Two pilot villages are currently entering the demonstration phase.

Laiterie du Berger

Since 2005, the Laiterie du Berger/Kossam project has been building a dairy sector in Senegal sourcing fresh local milk, from livestock farming and milk collection to the processing of products. The InVivo Foundation specifically supports the sector upstream, through skills development, supervision and professional training of 1400 breeders, united in a cooperative, who supply La Laiterie du Berger.

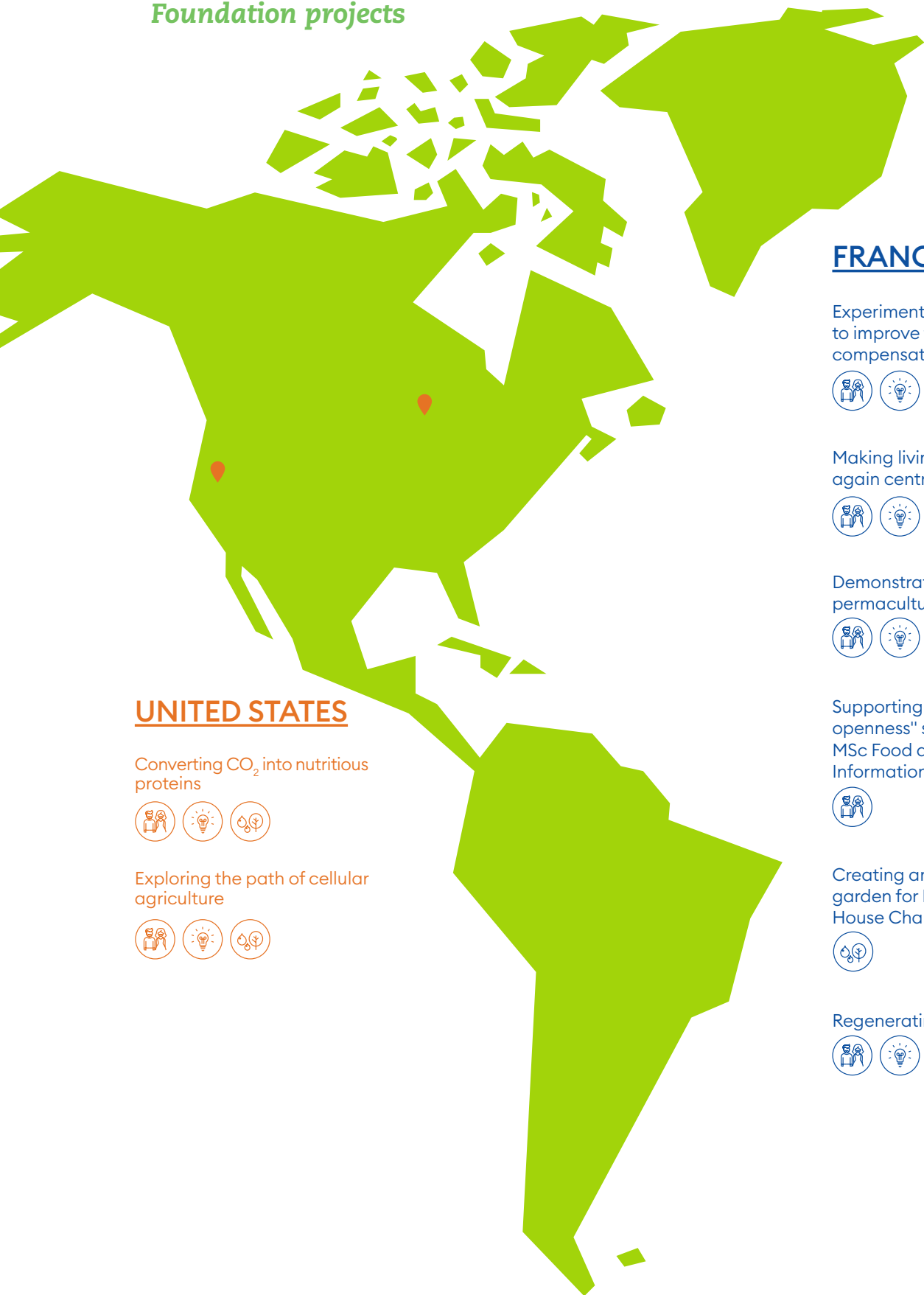
Ronald McDonald House Charities

InVivo Foundation and the Jardiland collaborators are joining forces to create a multi-sensory urban garden around one of the ten houses of the Ronald McDonald House Charities that provides living accommodations for families of hospitalised children. The site will offer an educational course focusing on several points of interest – kitchen garden, composting vegetable garden, insect hotel, aquaponic pond, aromatic herbs – each station offering panels to raise awareness about the environment, preserving natural resources, and the mechanisms through which species interact. The commitment to realising this garden is a perfect application of the InVivo Foundation's approach, "caring for natural resources" and the *raison d'être* of InVivo Retail, "taking action to help ensure everyone's access to nature's benefits".

Bioeconomy

Since 2019, InVivo Foundation has been supporting a project from AgroParisTech's ABI (Industrial Agro-Biotechnologies) laboratory to create new sources of income for farmers through the re-use of grain by-products. The aim is to create a new profitable activity over time using by-products from agricultural activity based on a circular and environmentally sustainable model. Platform molecules can be extracted from grain, barley and corn silos and converted to other bio-sourced molecules to produce flavours, bisphenol A substitutes or natural pigments for cosmetics. After testing the feasibility of extraction and conversion, the next phase is to identify the most promising applications, evaluate market dynamics and the competitive landscape in order to determine the highest priority markets and how to address them. This mission is carried out by IAR, the French bio-economy competitiveness division.

Implementing InVivo Foundation projects



UNITED STATES

Converting CO₂ into nutritious proteins



Exploring the path of cellular agriculture



FRANCE

Experimenting with blockchain to improve farmers' compensation



Making living things once again central to the economy



Demonstrating the viability of permaculture



Supporting two "social openness" scholarships for MSc Food and Agribusiness Information



Creating an educational garden for Ronald McDonald House Charities



Regenerating soil biodiversity



The three pillars of our mission



Helping improve farmers' livelihoods



Supporting new sustainable food solutions



Caring for natural resources

Supporting food aid by reducing waste



Designing the vineyard of tomorrow



Studying potential applications of silo by-products



AFRICA

Restoring an ecosystem of 108,000 hectares on degraded land - *Nigeria*



Accelerating the structuring of the pork industry - *Cameroon*



Developing the fresh local milk industry - *Senegal*



Modelling edible insect farms - *Cameroon*



Creating and structuring the soy value chain - *Burkina Faso*



Building a crop-livestock farm to guarantee food self-sufficiency in *Madagascar*



Modelling mini-farms to guarantee food self-sufficiency - *Togo*



Building an egg micro-industry to combat protein deficiency - *Mali*



C. Mapping of issues, risks and opportunities

The year 2020–2021 highlighted an unprecedented combination of risks. These risks are well known in isolation, but when combined, are exacerbated:

- **Climate risks** manifesting in increasingly intense and obvious ways: intensity of rainfall during the vegetative cycle of crops, isolated and localised frost, periods of drought, floods, fires etc. **that directly affect the volumes and quality of agricultural production and farmers' incomes.** The summer of 2021 gave us a taste of the predominant trends, with July in the northern hemisphere ranked 1 to 3 among the hottest on Earth in 140 years. This has produced extreme weather events: dramatic fires in Greece and Turkey, wildfires in Siberia and California, famine in Madagascar, exceptional floods in China and Germany, record heatwaves in Canada and so forth. These events are occurring at a time when the global temperature rise is "only" 1.1°C relative to the pre-industrial period. In August 2021, a new report by the United Nations climate experts (IPCC) showed that the climate is changing faster than was feared. Global warming could reach the +1.5°C threshold around 2030, ten years earlier than estimated. The IPCC has proposed five scenarios whose probability and timing depend on the steps that all stakeholders will take to mitigate emissions and reorient economic activity. On 14 July 2021, Europe announced its Green deal, which aims to adapt EU policies on climate, energy, transport, agriculture and taxation to reduce net greenhouse gas emissions by at least 55% by 2030 from 1990 levels and to become the first climate-neutral continent by 2050.

In France, the "Varenne agricole de l'eau et de l'adaptation au changement climatique" (the Agricultural project for water and climate change adaptation) was launched on 28 May 2021. Its purpose is to brainstorm on how to adapt and protect agriculture in the face of climate challenges. Given the climate scenarios, it appears that all of the territory's agricultural regions will be affected, but maintaining the southernmost agricultural crops will require profound changes in water management.

The report is designed to leverage the collective intelligence of the State and all its operators toward concrete action at the territorial level to prepare agricultural resilience through restraint, soil protection, storage and controlled use of water, disaster insurance etc.

- **Biodiversity risks:** In 50 years, the planet has lost two-thirds of its vertebrates to global warming, deforestation,

fire, plastic pollution and overfishing, and up to one million animal and plant species are at risk of extinction. 33% of terrestrial soils are already degraded. In September 2021, the IUCN Congress in Marseille led to a strong global awareness of biodiversity issues. The goal is to as quickly as possible align a climate strategy, which currently has defined standards and measurement instruments, with a biodiversity strategy, which conversely does not, and to develop nature-based ecosystem solutions. These issues will be addressed at COP15 (biodiversity) in Kunming and COP26 (climate) in Glasgow in autumn 2021.

- **Health risks:** The COVID-19 pandemic has highlighted the links between ecosystem degradation and the proliferation of epidemics. Apart from the destruction of certain natural habitats, the anthropisation of spaces (urbanisation, transport, exploitation etc.) and the industrialisation of agricultural and food production, the root cause of pathogen transmission may be the loss of biodiversity in the broad sense (genetic diversity, biological diversity). Scientists are quick to point out that all health is linked – plant, animal and human health. That is why a "One Health" interdisciplinary and systemic approach is recommended by scientists to reduce the risk of new pandemics.
- **Legislative and regulatory risks:** An inflation of legislative and regulatory texts, reflecting various societal and sectoral expectations, can affect agricultural and food activities both positively and negatively (EGalim Law of 2018, Climate and Resilience Law of 22 August 2021, Ecophyto II+ Plan, regulation on organic agriculture etc.).
- **Geopolitical risks:** Uncertainty on a broad scale pre-dates the COVID-19 crisis: intermittent terrorism; a tense and often fiery geopolitical environment; nationalistic and technological isolation, particularly in the context the rivalry between China and the US, which did not end following Donald Trump's term in office; disorder, protests, major strikes (such as the one in late 2019 in France) etc. Even before 2020, all indices measuring global uncertainty were consistent that since 2009 uncertainty had never been higher.

This context affects traditional agri-food production models. But agriculture and food also show huge potential to provide solutions for the planet and people if they can reorient themselves. The situation offers great opportunities for InVivo's business model, which, thanks

to its cooperative model and the innovative solutions proposed by the group, strives to bring about a sustainable transition for all farmers across France.

which prompted as many areas of opportunity for InVivo's activities and priorities taken or to be taken into account in its CSR policy.

The materiality analysis that the group conducted in 2019 revealed **12 main challenges** for InVivo with regard to its stakeholders. These issues then underwent a risk analysis,

The following concordance table shows the interplay between challenges, risks and opportunities and how they factor into the group's CSR policy.

Areas	The challenge for stakeholders	Theme arising from the risk analysis	Opportunity	CSR policy
Governance	Safeguarding the cooperative model through equitable sharing of the value created	Adherence of cooperatives to InVivo's strategic direction	<ul style="list-style-type: none"> - Building strategic projects with member cooperatives - Innovation platform with cooperatives 	Governance, p. 28
Governance	Identifying and controlling CSR risks and know how to turn them into opportunities	Management and employee adherence to the CSR policy	<ul style="list-style-type: none"> - Transformation of InVivo Group into a <i>société à mission</i> - Building the raison d'être with stakeholders - Creation of a CSR committee at the Board of Directors level 	Governance, p. 28 Strategic alignment, p. 24 CSR Governance, p. 28
Governance	Integrating CSR into InVivo entities' overall and branding strategy and their mission	Overseeing and coordinating CSR at business line level	<ul style="list-style-type: none"> - CSR Committee of the business owners (ExCom) - CSR correspondents in each business line - Broad dissemination of the group's CSR policy to employees 	CSR Governance, p. 28
Ethics	Fighting corruption, money laundering and illicit payments	Ethical behaviours of internal and external stakeholders	<ul style="list-style-type: none"> - Drafting of the InVivo Code of Conduct - Training on the InVivo Code of Conduct - Supplier awareness of the Code of Conduct - Responsible Purchasing policy 	Commitment 6, p. 39 Commitment 1, p. 33

Areas	The challenge for stakeholders	Themearising from the risk analysis	Opportunity	CSR policy
HR	Ensuring the health and safety of employees in exercising their duties	Employee health and safety	<ul style="list-style-type: none"> - Occupational health and safety plans - Remote working agreement 	Commitment 5, p.37
HR	Promoting quality of life at work	Quality of social dialogue Quality of work organisation	<ul style="list-style-type: none"> - Work/life balance - Training managers in New ways of Working and in professional support management 	Commitment 5, p. 37
Environment	Contributing to the prevention of and adaptation to climate change	Negative externalities of agricultural activities on the climate	<ul style="list-style-type: none"> - Group-specific GHG emission reduction plan - Construction of an offer to enable farmers to assess and subsequently reduce their GHG emissions (farm management tools, carbon storage solutions) - Reduction of waste generation and recycling - Reduction of plastic components in products and packaging (Retail) - Combating food waste 	Triple performance, p. 30 Commitment 2, p. 33 Commitment 1, p. 32 Commitment 2, p. 33
Environment	Contributing to maintaining biodiversity	Degradation of the natural ecosystem (natural resources and biodiversity)	<ul style="list-style-type: none"> - Promoting the principles/tools of regenerative agriculture and soil preservation to cooperatives and their members - Promoting the principles/tools of precision farming - Promotion of the principles of the circular economy (recycling and reuse of agricultural by-products) - Reducing synthetic inputs in the offering - Developing biosolution offerings 	Commitment 2, p. 33 and Commitment 6, p. 40 InVivo Foundation, p. 17 Triple performance, p. 31 Strategic alignment, p. 24
Environment	Promoting and co-developing responsible products and services	Adaptation of the offering to societal and market expectations	<ul style="list-style-type: none"> - Construction of digital tools for scoring, evaluation and management (carbon impact, biodiversity impact, revenue impact, obtaining labels) - Construction of demonstrators and experiments to support farmers in their transition - Construction of positive-impact offerings in own brands (Retail) - Responsible Purchasing policy 	Commitment 2, p. 33 and Commitment 4, p. 36 Strategic alignment, p. 24 Triple performance, p. 31 Commitment 1, p. 33

Areas	The challenge for stakeholders	Themearising from the risk analysis	Opportunity	CSR policy
Societal development	Working towards a healthy, safe and sustainable diet	Consumer confidence in their food	<ul style="list-style-type: none"> - Qualitative specifications with cooperatives in terms of supply (cereals, wine) - Partnerships with industry for better upstream/downstream traceability - Digital tools for traceability - Combating food waste 	<p>Commitment 2, p. 34</p> <p>Commitment 4, p. 36</p>
Responsible businessmodel	Providing products and services that guarantee health, safety, traceability and transparency of information	Adoption of innovations by producers and consumers	<ul style="list-style-type: none"> - Digital tools for traceability and promotion of farmers' progress 	<p>Commitment 4, p. 36</p>
Responsible businessmodel	Developing knowledge and innovation to build sustainable products and solutions with InVivo's industry stakeholders	<p>Adoption of innovations by partners</p> <p>Multi-stakeholder partnerships</p> <p>Attractiveness of the farming profession</p>	<ul style="list-style-type: none"> - Building innovation alongside our main stakeholders (cooperatives) - Intensifying partnerships with universities, research institutes, clubs, industries and associations to develop tools to measure the triple performance (accounting, assessment by investors) - Increasing farmers' income to make the business line more attractive - Stepping up the digitalisation of agriculture to make the business line more attractive to younger generations (reducing the difficult working conditions) 	<p>CSR Governance, p. 28</p> <p>Commitment 6 p. 40</p> <p>Commitment 3, p. 35</p>

D. CSR strategy and policy

ROBUST, CONSISTENT STRATEGIC ALIGNMENT

From its *raison d'être* to its operational action plans, all of InVivo Group's policies stem from single pursuit: **to foster the agricultural and food transition to a resilient agrosystem.**

1. The group's *raison d'être*, developed collectively, reminds directors, executives and stakeholders at all times of the group's direction in the agro-ecological transition and informs long-term strategic choices, regardless of governance or management contingencies.

2. The missions that the group has assigned itself are a response to vital needs in the collective interest, in line with the achievement of the sustainable development objectives of the 2030 Agenda. These missions guide the group's action over the long term. They may require temporary trade-offs between competing priorities or for their timing.

3. The group's strategy is characterised by its remarkable continuity, as evidenced by the strategic plans *2025* and *2030 by InVivo* organised around **three core objectives** that have not deviated since 2014.

4. The CSR policy is seen as a driver of innovation, informing and guiding the implementation of the group's strategy and its adaptation to societal expectations: "Sustainability Inside".

Among the group's strategic choices, which are emblematic of the CSR Inside guidelines and which support the transformation of its economic model (see also timeline p. 26–27), in particular:

- acquisitions in the field of **biosolutions** (Syngenta Bioline in 2016; Dudutech in 2021);
- acquisitions and new ventures with the member cooperatives in the fields of **digital** and **precision agriculture** (Smag in 2015, beApi, aladin.farm);
- the creation of brands or acquisitions promoting a **sustainable food** model (Frais d'ici, Bio&Co);
- the impetus given to ambitious specifications and to a **distributed offer rating** in our different channels and our different business lines according to impact criteria, as well as the construction of **new triple-performance offerings**;
- the increase in **environmental, societal and economic partnerships**: Agriprogress (AgroMousquetaires), Agrivoltaic (TotalEnergies), Circular economy (Veolia), Digital (Microsoft France).
- the establishment of **continuous improvement workshops** and **innovation dissemination platforms** to encourage the entire agri-food industry to adopt new practices and uses (Fermes LEADER, Openfield and InVivo Quest).

A strong and consistent strategy

Raison d'être

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

Missions

Supporting the capacity to **sustainably transform agriculture and food production** in France and around the globe

Integrating the raison d'être into the global strategy, while adapting it to the entities within its group

Innovating to develop future positive-impact solutions with a view to tackling the major environmental challenges

Co-building eco-designed/responsibly sourced products, services and distribution channels that generate economic, environmental and social value

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

Developing employees' skills, their ability to take initiative and engage in social dialogue with the cooperative values

Applying **the Code of Conduct** to our internal and external strategic stakeholders

Strategy 2030

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

2 - Investing in the agriculture and food industries of the future to build **winning businesses with critical mass** and global brands

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

CSR inside

CSR policy

Supporting the Positive Impact Transition

#environment

- Our operations
- Our offers

#society

- Development
- Access

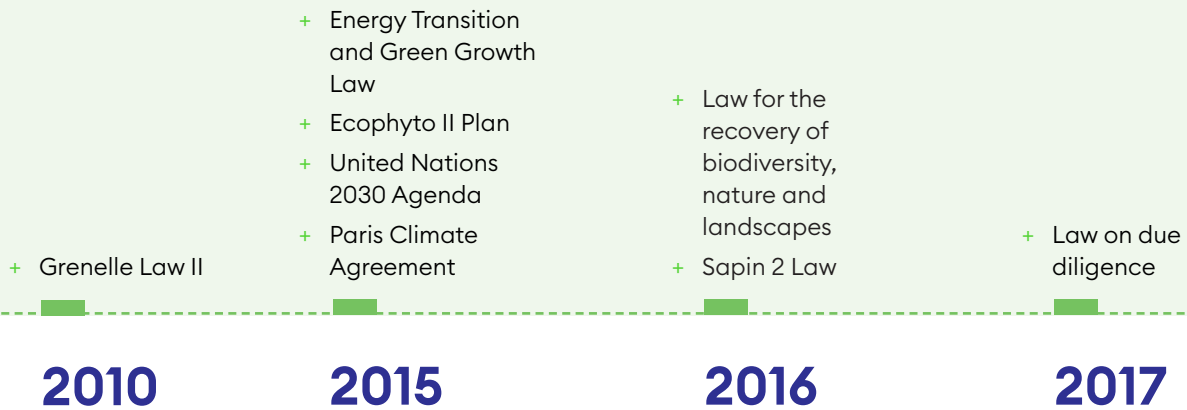
#social

- Our employees
- Our partners

Driving and supporting the agri-food transition with and for our stakeholders

A strategy that continually adjusts to societal expectations

Key changes in the business environment



+ Strategic plan 2025 by InVivo



- + Separation of statutory and market activities
- + Acquisition of Smag
- + Creation of InVivo Wine (currently Cordier by InVivo)

+ InVivo joins the Global Compact



- + Acquisition of Syngenta Bioline
- + Creation of InVivo Foundation



+ Focus on the group's digital transformation



+ First InVivo Quest challenge



InVivo timeline

- + EGalim Law
- + Organic Ambition Plan 2022
- + PACTE Law
- + Ecophyto II+ Plan

- + COVID-19 Pandemic
- + France Recovery Plan

- + Climate and Resilience Law
- + Opening of the Agricultural Project for Water and Climate Change Adaptation
- + EGalim II Law
- + COP26 Climate

2018

- + Acquisition of Jardiland
- + Creation of InVivo Digital Factory
- + Formalising the InVivo Code of Conduct
- + Towards the *société à mission*



2019

- + Sale of Neovia
- + Stakeholder consultation on the strategy and raison d'être
- + Materiality analysis (11,961 responses)
- + Strategic plan 2030 by InVivo



aladin^{farm}

2020

- + InVivo became a *société à mission*
- + InVivo joined the OP2B coalition
- + Signing of the NOT remote working agreement

Launch of aladin.farm

2021

- + Acquisition of Vinadeis
- + Acquisition of Dudutech
- + InVivo enters into exclusive negotiations to purchase the Soufflet group



INTEGRATED, MULTI-LEVEL CSR GOVERNANCE

Given the group's multi-level organisational model (see Part I), CSR governance has been considered at different levels:

1. The innovation platform with the member cooperatives enables the co-building of innovative solutions corresponding to the needs of farmers in the perspective of the agro-environmental transition.

2. The CSR monitoring committee of the Board of Directors allows to monitor progress in achieving the different objectives assigned to the CSR policy.

3. The CSR Committee of the business owners, members of ExCom, enables the orientations of the different business lines to be aligned with the CSR policy of the group.

4. The CSR Operational Committee brings together the CSR corporate Management and CSR Business Correspondents from the various entities to monitor and facilitate the policy on a daily basis.

5. At the same time, an independent mission committee monitors the achievement of the mission that the group has set itself.



CSR POLICY, COMMITMENTS AND ACTION PLANS

In the light of the group's main purpose, its missions and its 2030 strategy, CSR policy is now seeking to go faster and further.

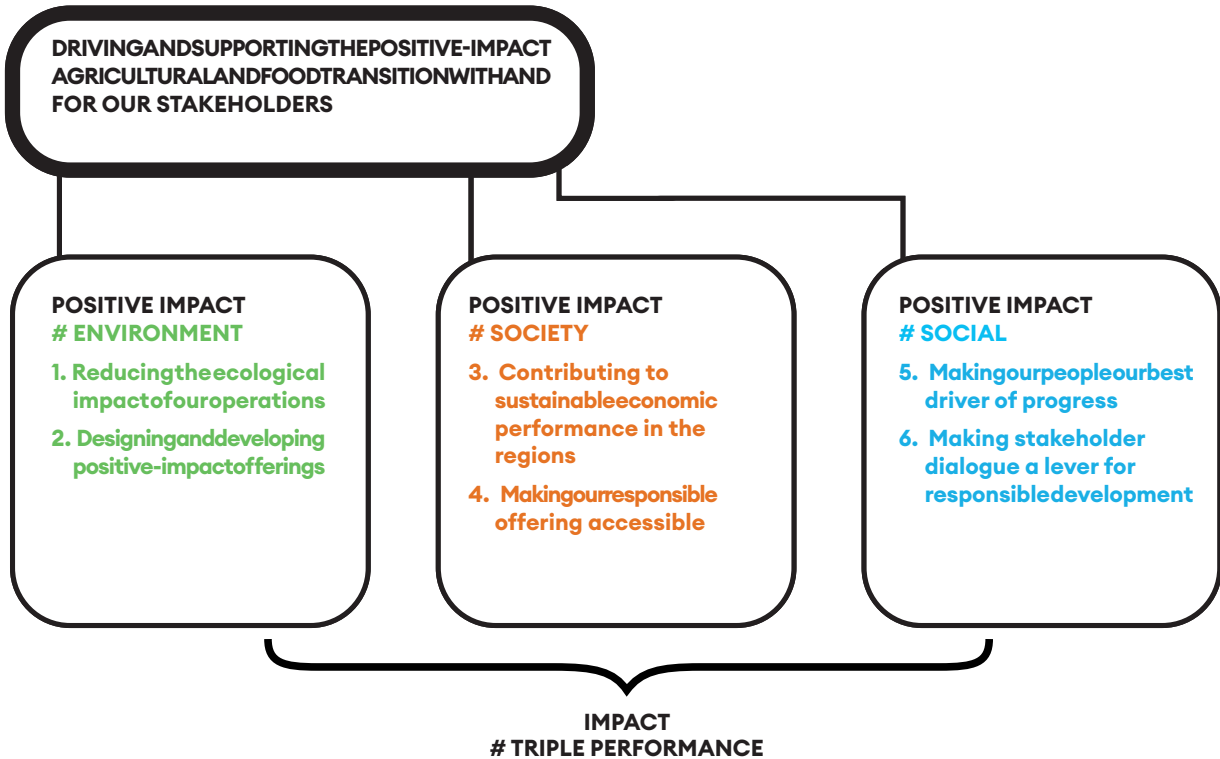
Its focus is one central message:

Driving and supporting the positive-impact agricultural and food transition with and for our stakeholders

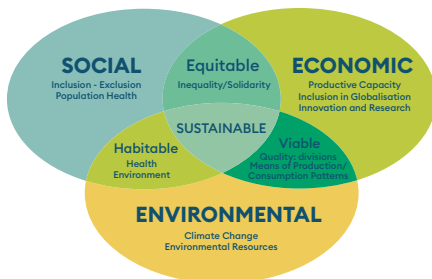
This fundamental focus is reflected in **six practical commitments** that sum up the development opportunities identified by the group to address the material issues and the risks perceived by InVivo and its stakeholders, within its own activities and those of its value chain.

The group's business lines can then adapt the six commitments according to the specific characteristics of their activities.

The six commitments



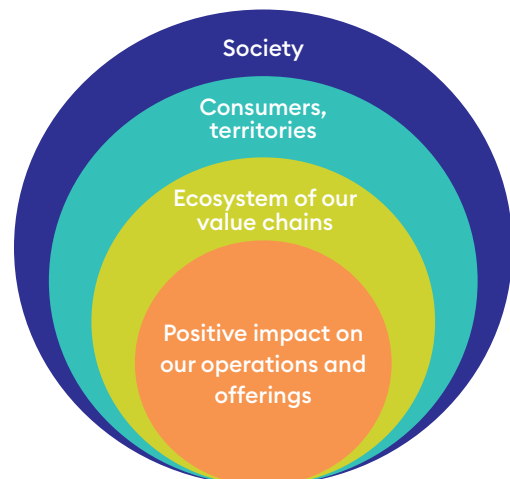
The Group's commitments are guided by **the pursuit for positive impacts on the three pillars of sustainable development:** environmental, social/societal and economic.



Given the multi-level nature of InVivo's activities and organisation, the positive impacts sought may affect: a) InVivo's own activities; b) direct stakeholders (cooperatives, farmers, agri-food manufacturers, suppliers etc.); c) the broader ecosystem (consumers, territories) and d) society at large, with spillover effects facilitating a transition from one level to another.

Scalability of positive impacts

Some actions that fulfil these commitments inherently have a **triple performance** (# triple performance impact). Others may have a dominant benefit but often produce co-benefits for one of the other pillars.



POSITIVE IMPACT

To be given "positive impact" status, the benefit of a project/offer/product/solution on a pillar must, at a minimum, not degrade the previous situation on another pillar ("bucket theory").

> Example: A product will be listed as having a positive impact on the "environment" pillar if and only if it does not simultaneously have a negative impact on farmers' incomes (the "economy" pillar).

Impact#Tripleperformance

Two flagship programmes, pursuing structural and long-term effects, precisely indicate the objectives InVivo assigns to its CSR policy in keeping with a triple-performance approach. Over and above the group's own operations, their aim is to foster a spillover effect on the entire agri-food system.

[Contributing to carbon-neutrality] [Designing positive-impact offerings]

Contributing to carbon neutrality

After starting to carry out the carbon assessments of its own operations on scopes 1, 2 and 3 of the Bioline, Corporate and Retail scopes in 2019-2020, the group took it one step further by outlining an ambitious climate strategy to contribute to collective carbon neutrality.

On InVivo's own operations, the goal is to calculate the target objectives the group must set to be in line with a global warming trajectory below 2°C by 2050, in reference to the SNBC (National Low-Carbon Strategy or Paris Agreement Compliance Strategy specific to France) or SBTi (Science-Based Targets Initiative) sector trajectories. This stage paves the way to identifying and prioritising the most promising actions to achieve these objectives. The chosen method, accompanied by Carbone 4 and Agrosolutions, lays out a three-pronged approach: **reduce,**

avoid, sequester.

This approach encourages us to think beyond the scope of InVivo's own activities alone and include all the group's initiatives and value propositions capable of acting on the agri-food system in order to lead it to adopt behaviours in favour of carbon neutrality.

The group's contribution to carbon neutrality should therefore be seen as an ecosystem.

> For example: Promoting precision farming techniques leads directly to resource savings (water, inputs) that in turn affect emissions; promoting agricultural approaches that follow the principles of regenerative agriculture helps to preserve soil quality, thereby increasing its capacity to absorb carbon.

InVivo's ecosystem approach to carbon neutrality

REDUCE	AVOID	SEQUESTER
<ul style="list-style-type: none"> • Direct GHG Scope 1 and 2 • Direct waste • Mobility of persons • Responsible purchases • Eco-design of products etc. 	<ul style="list-style-type: none"> • Precision agriculture • Biosolutions: improved-efficiency fertiliser • Low-carbon production • Carbon Extract (low-carbon label) 	<ul style="list-style-type: none"> • Regenerative agriculture • Carbon Extract (low-carbon label) • Test platforms e.g. Openfield, Pour une Agriculture du Vivant partnership

Designing positive-impact offerings

The construction of positive-impact offerings covers all InVivo business lines (Bioline Group, InVivo Retail and Cordier by InVivo).

The aim is to increase the share of sales generated by "positive-impact offerings" by 50% by 2030 (see *definition above*).

The programme has two components:

- **Screening the product/service offering** according to a multi-dimensional CSR-oriented marking grid (e.g. packaging, production conditions, product origin etc. and product use: allowing its user to increase its positive impact). All products/services must then gradually improve their rating through continuous improvement by, for example, changing their specifications. In this way, the share of revenue generated by positive-impact offerings gradually increases to the detriment of the standard offering, according to predetermined objectives.
- **Directly build innovative eco-designed offers** maximising positivity criteria (see, for example, *Commitment 2, InVivo Retail's eco-designed potting soils*).

Each business line then builds adapted analysis grids to assess the extent to which its offering is positive.

Qualification criteria for positive-impact offerings



InVivo Retail has developed its CSR **scoring matrix to determine the positive impact share** of its own-brand products for four product families: plants, food, animal feed and other manufacturing products.

The scoring matrix includes five families of criteria:

- **Use value:** environmental, social or societal benefit generated by using the product.
- **Product origin:** France, Europe or the rest of the world.
- **Intrinsic quality of the product:** composition, ease of use, consistency with InVivo Retail values
- **Packaging:** nature of packaging, packaging properties (raw, recyclable, recycled), suitability of packaging (over-packaging).
- **Conditions of production:** environmental, social and ethical conditions of production (in 2020, based on supplier declarations).

Applying the scoring matrix allows each product to be assigned a score from 0 to 20: a score above 12 means

the product can be qualified as having a "positive impact". All products must then gradually improve their rating via continuous improvement.

The method followed can be used to determine the share of total sales represented by positive-impact own-brand products and to track the increase in sales of such products against pre-determined targets (see IV. Target objectives).



Qualification criteria for positive-impact offerings

Soil/climate

- Products/services that can be recognised with a **low-carbon label**, as they avoid GHG emissions or store carbon in soils.
- Products/services to **preserve/improve the quality of agricultural soils** (soil biodiversity, organic matter, water storage etc.).
- Tools/services to **design/manage/oversee low-carbon approaches**.

Biodiversity

- Products/services to **avoid or minimise the use of chemical plant protection products** (precision farming, biocontrol, biosolutions, agronomic practices, plant variety breeding etc.)
- Products/services compatible with **sector certifications/specifications containing a biodiversity component**.
- Tools/services to **design/manage/oversee biodiversity practices** and/or practices to achieve sector certifications/specifications containing a biodiversity component.

Farmers' income

- Products/services providing a **proven economic advantage to the farmer** (best yield assured with a competitively priced product/service; fewer inputs required for an identical yield; objectively highly competitive product/service price etc.).
- Products/services enabling the farmer to **integrate profitable sectors** (sector/carbon premium).
- Products/services providing **proven convenience for the farmer** (time saved, mental load).

An offer will be identified as having a positive impact on farmers' income if and only if it has a positive impact on at least one environmental issue. Conversely, an offer will be identified as having a positive environmental impact if and only if it does not have a negative impact on farmers' incomes.

The application of the criteria makes it possible to determine the share of total sales represented by positive-impact offerings for the three Bioline divisions (Crop Care, Seeds, Solutions) and then aggregate the total to monitor its improvement.

Method of assessing positivity for wine brands

CORDIER

– by **inVivo** –

- Depending on its strengths, weaknesses, level of maturity or specific features of production, **each brand is assigned one or two positivity objectives**, called "missions".
- Each brand has a **deadline to achieve and consolidate its missions**.
- When each positivity objective is consolidated, the brand is assigned **new objectives**.
- It must then achieve these **while maintaining the results already obtained**.
- The brand **reviews CSR** each year in terms of the **progress of its positive impacts**.
- When all assigned "missions" are reached, **the brand is declared to have a positive impact**.

Examples of missions of the Cordier by InVivo brands:

- High Environmental Value Level 3 certification
- Contribution to sustainable regional economic performance
- Organic Farming label
- Traceability (International Food Standard) etc.

Positive impact # Environment

Climate and biodiversity impact are two fields in which InVivo wants to take resolute action, whether in relation to its own operations or to those of its value chain.

We selected some of 2020–2021's iconic achievements in these areas: effective waste management and improved responsible sourcing, prompting our suppliers to give greater consideration to CSR objectives, as well as some examples of innovations that drive our positive-impact offering.

Reducing the ecological impact of our operations

See also above # Positive impact Triple performance (Climate Strategy)

Waste management

A cross-functional working group has been set up to improve waste management. It began by becoming more familiar with the waste management market and its main operators. This market is characterised by a high concentration of players and domination verging on a monopoly in certain territories, low bargaining power for customers, along with complex and constantly increasing tariffs.

This identified the fact that, given InVivo's highly differentiated and fragmented requirements in France, it was preferable for the group to work with an integrator beforehand in order to create precise specifications. More than 20 audits have been conducted in the various business lines. These have identified areas where reduction at the source in the production of non-hazardous industrial waste (NHIW) may be optimised.

As such, by enhancing sorting at the source InVivo will reduce the environmental impact of its waste and drive down the cost of the overall collection and treatment unit.

WASTE MANAGEMENT: HARD-HITTING INITIATIVE BY A JARDILAND EMPLOYEE

The initiative of a Jardiland Flins (78) employee is in the full spirit of improving sorting at the source. Géraldine Totier, Head of the Plant Area at the point of sale, placed sorting bins at the various workstations, which enable staff to easily sort waste without spending unnecessary time.

Making sorting easier is essentially a key success factor in ensuring that teams adopt this new habit. Ms Totier also designed a system to provide support, bring awareness and ensure that everyone understands the issues. She made an "uncertainty" bin for staff unsure where a piece of rubbish should go, providing an educational way of explaining the core principles of waste management. But because the "best waste" is no waste at all, Géraldine set out to eliminate single-use products, like plastic cups, which are now banned from the store.

A study carried out on InVivo Retail's waste-management practices revealed the economic efficiency of this concept, which will be gradually rolled out at the brand's other points of sale.

Responsible procurement

In 2021, InVivo launched a responsible procurement programme on the Bioline and InVivo Retail scopes, and for indirect purchases of the group piloted by a dedicated central command team. The initiative began with a comprehensive diagnosis including a mapping of the procurement categories and the sample group of existing suppliers.

In this step, the group's maturity was situated according to standards such as: ISO 20400, the OECD and UN due diligence guidelines, as well as the group's responses to the requirements of the Sapin 2 laws and due diligence in relation to risk prevention. The resulting roadmap will help to shape the responsible procurement approach by priority business lines and purchasing categories, in line with the main CSR issues and the current standards.

As a result of its role as a purchase and distribution centre for many professional (B2B) and consumer (B2C) products through its multiple physical and digital retail channels, the group has the ability to broadly influence its supplier ecosystem through a responsible procurement policy (on the supply side), and to act on the demand side of the member cooperatives to move them toward more sustainable products. This provides Procurement teams with a compass whereby they gradually forge partnerships with their suppliers to improve the CSR performance of their own practices.

RESPONSIBLE PROCUREMENT AT OUIFIELD

Identifying suppliers' CSR approaches: In 2020, Oufield studied the CSR maturity of its 70 suppliers and identified their CSR initiatives.

Survey of the role of responsible procurement among member cooperatives: Conducted in the summer of 2020, this survey targeted their expectations more accurately with the aim of forming a working group to co-build the responsible procurement approach.

Launch of the working group with cooperatives. The working group was created in June 2021 and has two ongoing themes: how to promote responsible procurement among the branches of the member cooperatives and to outline the criteria for assessing responsible procurement with respect to suppliers.

Reflection process to develop a tool for assessing suppliers

Designing and developing positive-impact offerings

Carbon Extract (Bioline Group)



The low-carbon labelling of the field-crops method was granted by the French Ministry of Ecological Transition in the summer of 2021. As a reminder, this label aims to promote practices that reduce greenhouse gas emissions (reduction of doses of mineral nitrogen, introduction of legumes, reduction of the use of fossil fuels etc.) and storage of carbon in soils (integration of plant cover, restitution of crop residues etc.).

The new Carbon Extract tool developed by Agro-solutions enables farmers and agricultural consultants to measure and embark on this low-carbon transition for farms. It is used to carry out a complete carbon assessment of the operations (emissions and storage), to simulate what the carbon impact would be of new agricultural practices, to launch a low-carbon label project, and to monitor and steer it. 35 farms have tested the method and 16 farm advisory structures (chambers of agriculture, agricultural cooperatives, businesses, management centres etc.) have already confirmed their participation in Carbon Extract training.

Eco-designed potting soils (InVivo Retail)

The supply of potting soils is undergoing changes due to concerns over preserving peatlands, which are both fragile ecosystems and important carbon sinks. However, peat is a performance factor of the potting soils that is difficult to replace. How, then, can we eco-design a new potting soil offering that maximises positivity criteria? The InVivo Retail innovation incubator has developed a 360° reflection process focusing on six main areas:

- **Formulation of potting soils:** Use peat substitutes that provide equivalent technical performance for the potting soils in open ground and reduce the amount of peat when there is no alternative as is the case for potting soils for pots and planters. The new potting soils will also be 100% organic, enabling organic production (vegetable garden).
- **Packaging:** The incubator has explored the full range of possibilities, from the sale of bulk land and paper bags to bio-sourced plastic and recycled plastic. Gradually, some solutions were discarded (bulk and bio-sourced plastic wrap bags) and for the time being the search concluded with a choice of packaging made of 60% recycled and recyclable plastic, which contributes to the circular economy. Research to optimise packaging is ongoing.
- **The supply of soil components:** 50% of the soil components must be sourced within 150 kilometres. As a result of this rule, a regional plant waste collection service has been set up to supply compost.

- **Logistics optimisation:** The production sites of the potting soils are exclusively French and 90% of the supplies must be supplied by plants located within 300 kilometres of the storage centres. This rule has led the Group to re-think its choice of suppliers based on their location so as to reduce lorry transport.
- **Soil regeneration:** New items have been added to the range, which aim to introduce organic matter (macro and micro-fauna) to regenerate the fertility of degraded soils or to correct their defects pursuant to the principles of regenerative agriculture.
- **Soil analysis for customers:** InVivo Retail stores offer a new free service of analysing soil provided by customers, allowing staff to recommend appropriate soil or plants to preserve or restore soil fertility.

This new offer helps to enrich the work of the brands' sales agents by endowing their mission with a sense of purpose.

Agrivoltaics (Bioline Group)

TotalEnergies and Agrosolutions, the consulting expertise subsidiary of the InVivo group, have signed a partnership to accelerate the development of agricultural solutions for farmers.



This approach combines agricultural production with the production of carbon-free photovoltaic electricity on the same surface area. Agribusiness aims to support the diversification of farms using new technologies and approaches, by developing new sources of income and helping them to better withstand climate change.

As part of this collaboration, TotalEnergies will provide photovoltaic energy solutions tailored to the needs of each farm: controllable shade canopies, space-saving vertical structures, solar trackers and conventional self-consumption facilities. The partners have identified several hundreds of hectares of agricultural land that could potentially benefit from solar installations. TotalEnergies aims to install nearly 500 megawatts of photovoltaics on agricultural land by 2025, capable of producing the equivalent consumption of over 500,000 people.

Semences de France (Bioline Group)

Semences de France has developed a new offering to tackle the problem of weeding vines without glyphosate by planting clovers permanently as cover crops in the vines. This solution has multiple advantages: it reduces the use of herbicides, improves the physical properties of soils by enriching the soil with nitrogen and limits erosion.

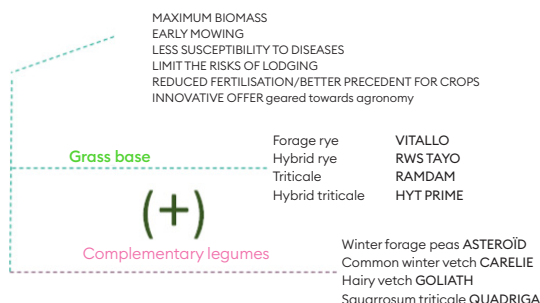
Openfield (Bioline Group)

Although the agricultural sector must now move towards more sustainable practices, there is still often a lack of technical references and tools to facilitate the rollout of such practices on a large scale. The purpose of the technical trials conducted on Openfield, an "open-field" platform, is to discover the best solutions and their uses through trial and error. These tests can be grouped into three major categories.

- **Regenerative agriculture:** Tests are conducted to determine how to combine varieties of cover and varieties of wheat to maximise yields without any other input. Similarly, in rapeseed cultivation, the link of rapeseed to several legume species is being tested in order to reduce the impact of insects in autumn, while strengthening soil health.
- **Multi-functional agriculture:** These tests involve crops of agricultural and energetic interest. Intermediate biofuel-producing crops (*cultures intermédiaires à vocation énergétique*, CIVE) contribute to soil cover, while increasing green waste for biomass used in methane production and positively affecting biodiversity in the soil and above ground (see diagram). Semences de France proposes new solutions for grain producers or breeders, such as the cup plant (*silphium perfoliatum*).
- **Agriculture adaptable to climate change and/or contributing to warming mitigation:** Many trials are carried out on various large crops (rapeseed, common wheat, corn) with bio-stimulants or biocontrol solutions, which improve tolerance for water stress, influence yields or drive low-carbon crops to maximise the GHG emission reduction premium.

Intermediate biofuel-producing crops – CIVE

SPECIFICATIONS EXPERIMENTS 2020-2021



600 participants arrived to discover these advances in June 2021, during an event that will be held every year.

Positive impact # Society

InVivo plays an important role in the local economy of the territories, in boosting their resilience and in farmers' economic development. It also helps to promote access by professionals and consumers to the benefits of responsible offerings through traceability and visibility mechanisms.

Contributing to sustainable economic performance in the regions

New Age Vineyard (Bioline Group)

As part of a cross-functional service offering, Fermes LEADER and Agrosolutions are working together to support the cooperative Les Vignerons de Buzet in its ecological transition strategy, which began a decade ago.

The question is simple: How can we continue to produce wine despite climate change and without resorting to irrigation or chemistry? The tested solution: model its production more on optimising the ecosystem services provided by this new vineyard.

The cooperative has therefore committed to eliminating any synthetic chemical input, preserving living soils and having a positive environmental, economic and social impact on its territory. To do this, in 2019 the group of winemakers supported by the Nouvelle Aquitaine region and its programme VitiRev set up a "New Age" platform for testing on 17 hectares, combining agroforestry, resistant grape varieties, innovative technical routes and hydraulic installations.

Rolling out the project on a large scale now involves measuring the impact and therefore the advantage each of these measures might have on the vineyard ecosystem and the yield of the vineyard, from the planting of vines to the production of wine. Agrosolutions uses its expertise to carry out assessments by measuring specific indicators

on water, soil and biodiversity. Fermes LEADER implements innovative tools (probes and sensors) to assess and quantify the impact of actions over several years.

Farm of the future in the Grand Est region (Agrosolutions)

A major challenge in the agricultural transition is the issue of resilience and the new economic model. "Farm of the future" is a scheme that is fully funded by the Grand Est region and free of charge for the territory's agricultural operators (farmers, winemakers and breeders).

Its goal is to empower them to take control of their own economic development strategy and to plan for the future through ongoing support. Agrosolutions has designed this programme, which offers perspective on its operations and its working methods via a non-biased audit. Once the main operational problem is identified, the programme continues with individualised support provided by PwC, leaving the chief operating officer with a toolbox and action plan to be deployed independently.

The topics covered are very diverse: human resources, cash management, investment policy, marketing, communication etc. This programme is regarded as an growth accelerator of growth and professionalism of the territory's farmers.

Improving farmers' incomes with low-carbon rapeseed (InVivo Trading)

Nearly 80,000 tonnes of low-carbon rapeseed and sunflower seeds were collected in 2020 by storage organisations (cooperatives, businesses), which then resell them to biofuel manufacturers. However, there is a European biofuel policy that allows producers of these "sustainable" seeds to be paid a bonus per tonne sold, because the agro-fuels derived from them are then sold with a higher price tag to oil companies (because by saving CO₂, they are reducing these companies' carbon footprint).

InVivo Trading's Olea desk acts as a market leader, supplying low-carbon seeds to a large number of processing plants and exporting this know-how throughout Europe. It has developed a certifying calculator, thereby boosting this production and ushering the storage organisations towards the market. It thus helps to promote the agricultural practices of green cooperatives which store more carbon in the soil, and to improve the farmers' remuneration. Ultimately, InVivo Trading is helping to develop a low-carbon oilseed industry in France.

Fostering the emergence of a corn industry in Cuba (InVivo Grains, Agrosolutions)

The project emerged from one simple question: Why does Cuba, with its humid tropical climate favourable to corn cultivation, import 90% of its needs from Brazil and Argentina (mostly GMOs)?

The main reason is the lack of the means and skills to build a robust local corn industry. As such, InVivo Grains offered assistance to the Cuban Ministry of Agriculture in setting up a non-GM corn industry, in order to contribute to the island's food self-sufficiency. The challenges of preserving biodiversity and combating climate change are the common threads of this project, in which CIRAD (the French Agricultural Research Centre for International Development), FSAEP (the Research and Assistance Fund for the Private Sector) of the French Treasury and Agrosolutions are also taking part.

The project will yield concrete advice on non-GM seed varieties, optimised fertilisation practices, initiation of the practice of conservation agriculture limiting tillage and promoting crop rotation ("frijoles" beans), and assistance in the construction of two platforms for receiving, drying and storing crops. 10,000 hectares will be cultivated over the first three years with a target of 100,000 hectares after 10 years, fully meeting the country's corn requirements and reducing import-related foreign exchange expenditures.

This original collaboration of several InVivo business lines (trading, seeds and agricultural expertise) could be replicated to propel other projects in similar emerging countries.

Making our responsible offering accessible

Smag Trace and Agriprogress (Bioline Group)



The HEV certification for High Environmental Value (*Haute Valeur Environnementale*) corresponds to the third level of environmental certification. Developed for cooperatives, businesses and authorised certification organisations, Smag Trace, a web and mobile solution in SaaS mode launched in November 2020, enables faster, more traceable and more efficient implementation of collective HEV certification approaches.

The use of Smag Trace guarantees reliable traceability of agricultural practices, allowing agro-industrial brands to make an informed supply choice and informing consumers about the existence of this labelling when they buy the finished product. Smag Trace was selected for the 2021 SIMA Innovation Awards.

A second tool, Agriprogress, "pushes" these data to the various stakeholders downstream of the value chain. Agriprogress hopes to develop a digital platform to connect the actors of the agricultural upstream and downstream players and thus to add value at each production step. To do so, each link in the chain is involved in building the platform and must voice its opinion on the indicators it wants to see appear within it.

The purpose of the Agriprogress digital platform is to provide the different stakeholders in a value chain with information relevant to each one. It enhances the value of farmers' initiatives toward progress, highlighting the added value and the progress achieved. Recognising and promoting good agricultural practices within the supply chain is a key challenge to restoring trust among consumer-citizens and encouraging farmers to pursue a sustainable and rewarding approach.

OneScore (Agrosupply Partner Division, PPA - Union InVivo)

The OneScore project is defined as the score of B2B agricultural inputs and services. It characterises inputs (seeds, plant protection products, fertilisers) from a "triple-performance" perspective, in line with the strategic challenges of the "third way" of agriculture (food, environment, farmer) and communication with the members, in order to raise awareness of the societal value of the inputs they market.

The OneScore project therefore has significant potential to spread responsible procurement habits among cooperatives and their members. The current platform could be adapted to evaluate other types of products, subject to rather substantial developments, and thus aid in listing new products for other entities of the InVivo group (see Responsible procurement policy above).

Characterising the "positive-impact" food offering (InVivo Retail)

The mission of InVivo Retail's food chain is to take action to ensure that everyone has access to the benefits of an increasingly healthy and local diet.

That is why InVivo Retail is taking its food offering and transforming it into own brands to ensure that it always meets the "healthy" and "local" criteria. InVivo Retail's understanding of a "local" product is one that is processed

locally, using simple recipes, with French ingredients if they are produced in France or with non-French ingredients if they are not produced locally. A "healthy" product meets at least the criteria of the organic label but may also meet other reference labels (Label Rouge, Demain la terre, Demeter etc.).

In addition, a healthy product, as defined by InVivo Retail, has a positive impact on the environment and respects animal welfare. Characterising the offering in this way aims to satisfy consumer requirements, as they gradually shift from being "locavores" (consuming locally) to "actives" (valuing responsible consumption in terms of the environment, health, animal welfare and territorial economic impact). This includes new labelling for consumers (see opposite) that clearly highlights regional sourcing or processing, the producer involved, the product content and the origin of each ingredient, as well as the product's nutritional value. This is a step-by-step approach to developing specifications alongside suppliers.



...In the fruit orchards of the Rhone Valley, Miroslav Bismarck personally selects fruits from its regional producers, according to their taste, variety and maturity. The fruit is then transported to the production facilities at the heart of Coloux du Forez for sorting and pressing. The juice, nectar and pulps are finally ready to be savoured as part of a healthy and refined snack! Because the land is plentiful, Tomatoes from the Rhone Valley

TOMATE JUICE WITH ADDED SALT (4 G PER LITRE) FROM ORGANIC FARMING
Ingredients: tomato juice* 99.3% - salt - acidifying agent: citric acid.
 *Product from organic farming.
Recommendation: shake before opening. Serve chilled.
Average nutritional values per 100 ml:
 Energy 64 kJ (15 kcal) - Fat < 0.5 g of which saturated fatty acids 0 g - Carbohydrates 2.9 g of which sugars 2.8 g - Proteins 0.7 g - Salt 0.4 g.
Storage: store at room temperature, away from light. After opening, store in the refrigerator and consume quickly.
 Best consumed before / batch no.: see lid.

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Positive impact # Social

InVivo's capacity for innovation and sustainable growth is based on the quality of the partnerships and collaborations with all of its constituent elements (employees, corporate partners, cooperatives) and stakeholders (associations, think tanks, academia national and international bodies).

Making our people our best driver of progress

Given the broad diversity of InVivo's business lines, the corporate policy aims to meet the various needs of its employees while ensuring fairness, whether they work in offices, points of sale, factories or warehouses.



Combining performance and employee well-being: The NOT agreement (New Work Organisation)

Signed in November 2020 with the majority of the corporate partners, after more than nine months of remote working due to Covid-19, the NOT agreement for New Work Organisation (Nouvelles Organisations du Travail) is much more than an agreement designed to sustain a period of remote work.

It aims to use the lived experience of 2020–2021 to anticipate further shocks in the future, and to set up a more flexible, more resilient and more efficient organisation capable of guaranteeing a balance between well-being at work and quality of life for its employees. It initiates a multi-dimensional organisational transformation of the group, with reduction in the amount of office space already confirmed.

Symbolised by the spread of remote working from 50 to 60%, now becoming the norm, this new work arrangement (which employees endorsed after being asked about the issue in 2020) was gradually introduced, anticipating full rollout beginning on 1 October 2021.

The agreement provides for: five forms of organisation and frequency of remote working time according to the nature of the missions and teams' workload; implementation of the flex-office; creation of a virtual office (digital working platform); reaffirmation of the right to disconnect; support for managers in hybrid work through dedicated and customised training courses for the development of trust-based management (One Manager programme).

The agreement is designed to evolve. Some provisions are experimental, others are intended to be amended depending on the results obtained. A monitoring committee and performance indicators are being set up and new employee satisfaction surveys have been planned.

inVIVO
The spread of remote working

FOR SITES WITH 50-60% REMOTE WORK

Remote work, up to 50% to 60% of working hours, is becoming the norm for the following sites:
Carpe Diem, Grande Armée, Nanterre Bezzannes, Châlons-en-Champagne, Bordeaux, Montpellier and Vandoeuvre-lès-Nancy.

5 TYPES OF REMOTE WORKING ORGANISATION

- 3 days/week: identical days, consecutive or not
- 2 weeks/4: consecutive
- Week 1: 3 days, Week 2: 2 days: identical days, consecutive or not
- Daily presence: on site at adjusted schedules
- 1 week/2

FOR THE OTHER SITES

Remote working is implemented in the form of **double volunteering** for employees performing a service-related job.

DOUBLE VOLUNTEERING

Remote work between 1 and 5 days/week: fixed & full days

In general, remote work takes place at the employee's home.

An employee may also work remotely at another place (family house, second residence etc.), provided there is an adequate internet connection and their manager agrees.

EQUIPMENT PROVIDED BY THE INVIVO GROUP

- LAPTOP COMPUTER
- A VOICE OVER IP SOLUTION
- AN AUDIO HEADSET
- CONSUMABLE EQUIPMENT (pens, headphones)
- AN EXTRA MONITOR AS WELL AS A MOUSE AND KEYBOARD (at the discretion of the department in question)
- A MOBILE PHONE (at the discretion of the department in question)

Remote workers receive a flat-rate monthly allowance covering expenses such as broadband internet, electricity costs, heating, gas, maintenance etc.

With this agreement, the group meets four essential and complementary objectives:

- guaranteeing a balance between well-being at work and quality of life for its employees;
- improving collective performance;
- easier access to digital technologies;
- respect for the environment and the health of employees.

Actively promoting occupational health and safety

Preventing workplace accidents and occupational diseases is now a top priority for the group. Nearly 50% of workplace accidents are handling related due to equipment malfunction. In addition to the financial cost, this has an impact on the employer brand and CSR performance.

Priority is therefore given to occupational health and safety management systems adapted for each of the group's business lines. Indeed, risks and legal obligations differ depending on whether the activity takes place at a point of sale, in a factory or on a logistics platform.

In 2021, **InVivo Retail** launched its ISS (*InVivo Retail Santé Sécurité* – InVivo Retail Health & Safety) programme with two objectives:

- to build a robust culture to prevent all kinds of risks and improve QWL (quality of work life) across all sites of all the brands;
- to halve the number of work-related injuries and occupational diseases across the InVivo Retail scope by 2025 with the goal of eliminating them by 2030.

The programme to achieve this is based on three levers (see diagram below).

The ISS programme is developing synergies with InVivo Retail's One Management programme, which aims to change the role of managers. Occupational health and safety (OH&S) requirements should be integrated into management practices with the creation of new routines and rituals: point of sale safety checklist, occupational risk and accident assessment, positive and supportive feedback in connection with safety guidelines.

The three complementary levers of the InVivo Retail ISS programme

PROCESS	MANAGEMENT	SAFETY INVESTMENTS
Creating occupational accident and disease prevention processes	Integrating the OH&S requirement into management practices and increasing the commitment of all involved	Maintenance and servicing of our sites

At **Bioline by InVivo**, the establishments are much more diverse than at InVivo Retail. Offices, laboratories, silos, production plants, logistics platforms and R&D facilities all pose specific product and process risks. The OH&S framework is defined by French and European regulations governing: Health and safety (Labour Code), classified installations (Environment Code), energy (Energy Code), food/chemical/plant protection products (REACH, CLP), carriage of hazardous materials (ADR, RID, ADNR), as well as voluntary certification initiatives based on international, national and sector organisational standards: 9001 (Quality), 14001 (Environment), 50001 (Energy), CSA (Food Safety Charter), GTP (Good Trading Practises) etc.

The main risks are related to the use of machinery, installations, equipment and tools, work at height (roofs, structures, silos), as well as repetitive motion or postures. To reduce the frequency and severity of accidents, Bioline by InVivo is promoting an OH&S charter based on seven commitments (see diagram), which are supported by operational QHSE units across all business lines.

The seven commitments of Bioline by InVivo's OH&S Charter



The corresponding action plans are being deployed for each commitment. In 2021, more than 2000 safety actions took place at 30 sites. The Health and Safety policy will soon be extended to the international scope of Bioline (England, Brazil, Spain and the USA).

Making stakeholder dialogue a lever for responsible development

We apply and roll out our Code of Ethics, internally and with our stakeholders

Code of Ethics

The Code of Ethics sets out the principles and rules of conduct that the group and each of its employees undertake to adhere to and adopt in the conduct of the company's business. It formally documents the principles of action, which must enable everyone to identify the approach they should take in sensitive situations in their relationships inside and outside the company, in order to make the best decisions in all circumstances.

The Code has been translated into English, Spanish and Portuguese and is sent to each new hire; quarterly reminders are sent to all employees who have not completed the e-learning module on the Code.

InVivo facilitates or participates in communities of stakeholders (international bodies, governments, academia, private players), whose joint and partnership action is needed to bring about a resilient and contribution-based agrosystem in line with the UN SDGs as well as with consumer-citizen expectations at the international, national and local level.

UN Food Systems Summit

UN Secretary-General António Guterres convened a Food Systems Summit on 23 September 2021, marking the launch of new measures for progress towards each of the 17 SDGs.

The premise behind this initiative is that the SDGs all depend to varying degrees on building healthier, more sustainable and equitable food systems that are aligned with the Conference of the Parties (COP) targets on climate and biodiversity. The Summit brought together key players in science, business, politics and health, academics, farmers, members of indigenous communities, youth organisations, consumer groups, environmental activists and other key stakeholders to spur tangible and positive changes in global food systems around five courses of action (see diagram on the next page).

Throughout 2020–2021, InVivo took part in working groups bringing together the private players preparing for this Summit. It was particularly involved in course 3: "Boost nature-positive production".

The five action tracks of the United Nations Food Systems Summit



Course of action no. 1:

Ensure access to safe and nutritious food for all



Course of action no. 2:

Transition to sustainable consumption patterns



Course of action no. 3:

Boost nature-positive production



Course of action no. 4:

Advance equitable livelihoods



Course of action no. 5:

Build resilience to vulnerabilities, shocks and stress

The goal of this course of action is to optimise the use of environmental resources in food production, processing and distribution, thereby reducing biodiversity loss, pollution, water consumption, soil degradation and greenhouse gas emissions.

One Planet Business for Biodiversity (OP2B)



OP2B is an unprecedented international coalition of some 20 companies focused on biodiversity and agriculture. InVivo joined the coalition in 2020. Companies involved in OP2B operate in 190 countries. Launched as part of the One Planet Lab, the One Planet Biodiversity business coalition was launched at the United Nations Climate Action Summit in New York on 23 September 2019.

The coalition is determined to drive transformational systemic change, spark action to protect and restore cultivated and natural biodiversity within value chains, engage institutional and financial decision-makers on this issue, and develop and promote policy recommendations. OP2B played an active role in the IUCN Congress in Marseille in September 2021.

Actions are organised around three pillars: large-scale rollout of regenerative agriculture practices, diversified food production and the restoration of natural ecosystems rich in biodiversity (forests, wetlands and natural grazing areas). The companies began by defining a regenerative agriculture framework to drive transformation, which was presented at the IUCN Congress in Marseille.

THE FOUR GOALS OF REGENERATIVE AGRICULTURE

- To protect and increase biodiversity on and around farms
 - To improve or preserve the storage of water and carbon in soil, drawing on the power of plants, livestock and appropriate agricultural practices
 - To improve the resilience of crops and nature, while reducing the use of pesticides and fertilisers
 - To strengthen the livelihoods of agricultural communities.
-

Bioline by InVivo has undertaken to support one million hectares of regenerative agriculture by 2030, through nature-based solutions such as longer rotations, in particular with the integration of legumes in crop rotations, particular attention to soil health, as well as precision tools.

For a Living Agriculture (PADV)



InVivo works with PADV (Pour une Agriculture du Vivant), an association created in 2018, which is an initiative of a platform for collaboration among upstream and downstream agricultural players on the fundamental agricultural issue of the preserving and regenerating living soils.

PADV has developed with its members a framework for agro-ecological progress, as well as a soil regeneration index to measure the results of the initiatives. The association has also launched a digital platform - agroecology.org - which performs diagnostics and harnesses all of the training available in the field of agro-ecology. PADV is growing steadily and generating interest. The association now has 670 members.

Act4Nature international



Recognising that biodiversity is a crucial factor in protecting the environment and combating climate change, InVivo renewed its participation in the "Act4nature" initiative of the Entreprises pour l'environnement thinktank. 65 companies came aboard when the initiative was launched in 2018.

In this context, InVivo strives to help farmers adopt the principles of regenerative agriculture through projects related to the following: French agro-biodiversity-friendly legumes; storage of carbon linked to the biodiversity present in soils; alternatives to synthetic inputs, including biosolutions and biocontrol; longer crop rotations and soil cover; and traceability tools to facilitate progress assessment.

Academic partnerships

InVivo has become involved in the work of two academic chairs.

The Finagri Chair (alternative financing for the agricultural sector) of the IAE Paris Sorbonne Business School is interested in boosting awareness of environmental issues and, more generally, of sustainability goals, while respecting the viability and competitiveness of farms and agricultural sectors. InVivo joins the Chair in reflecting on an assessment toolkit for investors to measure the sustainability of an agricultural project and to integrate this measure into their investment criteria.

This approach will help guide investors looking for proven green projects and farmers who need the means and/or improved risk management to speed up the agro-ecological transition.

The Multi-Capital Performance Chair of the Audencia Business School in Nantes is interested in integrating social and environmental criteria into international accounting standards. The InVivo group is working with a PhD student to imagine what positive-impact accounting might look like.

This is designed to establish new accounting standards applicable Europe-wide and dovetails perfectly with InVivo Group's new status as a *société à mission*. Companies adopting these new accounting standards could then obtain funding facilities.

Summary table of the six CSR commitments, associated levers and actions

*Bold terms in the Actions column refer to points developed as part of the CSR policy actions.

Positive impact # Environment

Our commitments	Issues	Actions 2020–2021*
<p>1. Reducing the ecological impact of our operations</p>	<p>Contribute to the prevention of and adaptation to climate change</p> <p>Contributing to maintaining biodiversity</p>	<ul style="list-style-type: none"> • Ongoing GHG emission assessments and launch of the Climate Strategy with Carbone 4 and Agrosolutions aimed at defining the group's trajectory following the "reduce, avoid, store" approach. • Official inauguration of the historic headquarters of InVivo in Paris with its 1000 m² of planting on the roof, a symbol of the group's raison d'être. • Waste management audit across the Bioline, Retail and Cordier by InVivo scopes. • Launch of the cross-functional programme Responsible Procurement, aimed at improving responsible sourcing and encouraging suppliers to take the Group CSR objectives (carbon impact, plastic reduction etc.) into greater consideration.
<p>2. Designing and developing positive-impact offerings for the environment</p>	<p>Promoting and co-developing responsible products and services</p> <p>Integrating CSR into InVivo entities' overall branding strategy and their mission</p> <p>Developing knowledge and innovation to build sustainable products and solutions with InVivo's industry stakeholders</p>	<ul style="list-style-type: none"> • Acquisition of Dudutech to increase InVivo's market position in biosolutions. • Ongoing scoring of the positive-impact offering at InVivo Retail, Bioline and Cordier by InVivo. • Carbon Extract: A digital tool for measuring the carbon footprint of a farm (emissions and storage) in order to initiate the process of obtaining the Low-Carbon Label. • BeApi is developing a soil "heterogeneity revealer" application to map intra-parcel heterogeneity. It has been made freely available to the member cooperatives. • Innovative trials and testing in the Fermes LEADER network and the Openfield experimental field to promote adoption of innovations through evidence. • Partnership between TotalEnergies and Agrosolutions to develop agrivoltaic systems on farms. • Semences de France offering of planting clovers permanently as cover crops in the vines instead of weeding by glyphosate. • Agrosolutions supports Biscuits Bouvard as part of an initiative to reduce the environmental impacts of its biscuits. • 360° eco-design of potting soils at InVivo Retail • Launch of the Cultiv range of eco-designed cosmetics. • Progress initiatives at Cordier by InVivo.

Positive impact # Society

Our commitments	Issues	Actions 2020–2021*
<p>3. Contributing to sustainable economic performance locally</p>	<p>Strengthening local economies and their resilience</p> <p>Helping farmers earn a better living thanks to the cooperative model</p>	<ul style="list-style-type: none"> • Supporting the New Age Vineyard in Nouvelle Aquitaine. • Farm of the future programme in the Grand Est region to professionalise farm managers. • Contributing to the strengthening of a low-carbon rapeseed industry, leading to better remuneration for cooperatives and farmers producing sustainable seeds. • Promoting the emergence of a non-GM corn industry in Cuba.
<p>4. Making our responsible offering accessible</p>	<p>Accompany the transition towards a healthy, safe and sustainable diet</p> <p>Provide products and services that guarantee health, safety, traceability and transparency of information</p>	<ul style="list-style-type: none"> • Smag Trace: digital tool to assist in obtaining the HEV (High Environmental Value) certification for improved transparency and for highlighting efforts made by farmers. • OneScore: display tool of the PPA used to inform and raise awareness among agricultural players of the societal value (food, environment, farmer) of certain listed products (plant-protection products, seeds) in order to speed up the agricultural transition. • Local and healthy labelling of the food offering of InVivo Retail in relation to the offering classification. • Launch of Wine Seltzers Café de Paris, low in alcohol and calories. • Bee week in the InVivo Retail network to promote the role of pollinators and honey plants for biodiversity (products and education).

Positive impact # Social

Our commitments	Issues	Actions 2020–2021*
<p>5. Help make our people our best vehicle for progress</p>	<p>Ensuring the health and safety of employees in exercising their duties</p> <p>Promoting quality of life at work</p>	<ul style="list-style-type: none"> • NOT (New Work Organisation) agreement to sustainably establish remote working at 50 or 60% as a standard of a flexible organisation and quality of work life. • One Manager programme to guide managers towards new forms of organising work. • Occupational Health and Safety: ISS programme at InVivo Retail, OH&S Charter at Bioline by InVivo and Cordier by InVivo. • Implementation of new air filtration systems at the Bioline Agrosolutions plant in Livron. • QHSE policy at the level of the Cordier by InVivo group implemented in plants with a quality component. The Group's sites are agri-food companies, which have quality, food safety and hygiene (HACCP system) initiatives and are certified according to the IFS and BRC standards.
<p>6. Making stakeholder dialogue a lever for responsible development</p>	<p>Raising awareness of environmental and societal issues among our sector's strategic stakeholders</p> <p>Cultivating collective intelligence to further our progress</p> <p>Applying and rolling out our Code of Ethics, internally and with our stakeholders</p>	<ul style="list-style-type: none"> • Environmental progress workshops with cooperatives at Cordier by InVivo. • The Agrosolutions facilitators network is forming the "La Fresque du climat" ("the climate mural") tool to organise workshops with a view to raising awareness of the climate issue internally at Bioline by InVivo and with cooperatives. • Aladin.farm, the digital platform built in conjunction with cooperatives, is bringing together 22 partner cooperatives, inventorying 10,000 products and achieving its revenue targets for 2021. • InVivo is joining the OP2B business coalition for the preservation of biodiversity through the principles of regenerative agriculture. • Continuation of the partnership with the association For a Living Agriculture (PADV) and reflection on the integration of the soil regeneration index in Bioline Solutions' offerings. • Participation of InVivo in the preparing the UN Food Systems Summit. • InVivo is renewing its support for the Act4Nature biodiversity initiative. • Research partnerships with the Finagri Chair of the IAE Paris Sorbonne Business School and the Multi-Capital Performance Chair of the Audencia Business School with a view to developing, respectively, a sustainability assessment tool for investors and new European accounting standards incorporating ESG criteria. • Responsible procurement policy including at-risk countries in terms of due diligence.

E. Target objectives and performance indicators

METHODOLOGICAL NOTE TO THE NON-FINANCIAL REPORT

The InVivo Group's approach to non-financial reporting is intended to fulfil the obligations set out in Articles R. 225-105, R. 225-105-1 and L. 225-102-1 of the French Commercial Code.

Reporting period and frequency

The data collected cover the period from 1 October 2020 to 30 September 2021 for the fiscal year 2020-2021, i.e. a fiscal year of 12 months. It is expected that these data will be reported on an annual basis.

Historical comparison is not possible for some data due to the introduction of new indicators in financial year 2020-2021. The data presented for the 2019-2020 financial year cover the period from 1 July 2019 to 30 September 2020, a period of 15 months due to the difference in the closing date for the accounting year approved by the Extraordinary General Meeting of 3 June 2020.

Scope

The objective of the non-financial reporting scope is to be representative of the activities of the InVivo group. It is defined according to the following rules:

- Only companies consolidated in the financial statements using the global integration method are included in the non-financial reporting scope.
- For distribution activities, only integrated stores are included in the non-financial reporting scope, excluding franchised stores.
- Entities integrated or created in year N will be included in year N+1 reporting to adopt a phased approach.
- Entities transferred in year N are excluded from the reporting scope for year N.

The scope of reporting for year N is updated by the InVivo group Management as of 30 September of year N.

The non-financial reporting scope for the 2020-2021 accounting year consists of the activities of the InVivo Union with the exception of the Agrosupply Partner Division and InVivo Group and its subsidiaries, namely InVivo Retail, Cordier by InVivo and Bioline by InVivo. The reporting scope covers 2020-2021, 84% of the revenue and 100% of the workforce of the InVivo group in France.

Specific details of the limitation of the scope of certain indicators are given in part "6. Specific methodological characteristics and limitations".

Policy choices, policy results and non-financial performance indicators

The choice of non-financial policies, results and performance indicators presented in the non-financial performance statement is intended to address the main social, environmental and societal risks associated with the company's activity.

Consolidation and internal control

Data is collected centrally or from each entity included in the non-financial reporting scope from the following sources: information system exports, Excel tracking files, invoices etc. Qualitative information is collected centrally by InVivo Group Management.

External controls

In accordance with the provisions of Article R. 225-105-2 of the French Commercial Code, InVivo Group has appointed Bureau Veritas as an independent third-party body to verify the non-financial performance statement from financial year 2018-2019 onwards. The reasoned opinion on the conformity of the non-financial performance statement, as well as on the fairness of the information provided, is presented on p. 57.

Specific methodological characteristics and limitations

Indicators	Reporting scope 2020–2021	Specific methodological characteristics
<p>Scope 1 and 2 GHG emissions in relation to sales and sales area</p>	<ul style="list-style-type: none"> • Bioline: 100% French industrial scope majority-owned. The consumption of LSP production, 50% owned, is integrated at 50%. • Cordier by InVivo: Café de Paris factory • Retail: Jardiland stores scope (68 stores) • Gamm vert Synergies (38 stores) • Corporate: Carpe Diem Tower 	<ul style="list-style-type: none"> • Emission factors Continental France, ADEME carbon database: <ul style="list-style-type: none"> - Electricity – France 0.0571 kgCO₂e/kWh - Natural gas – Combustion 0.205 kgCO₂e/kWh GCV - Domestic fuel oil – Combustion 3.25 kgCO₂e/litre - Petrol – Combustion 2.80 kg CO₂e/litre - Diesel fuel – Combustion 3.16 kg CO₂e/litre • Sales area calculated as the footprint (net floor area + nursery area)
<p>Share of the revenue generated by positive impact offerings: carbon, farmers' incomes, biodiversity, soil</p>	<ul style="list-style-type: none"> • Bioline Group subsidiaries included in the report: CCAB, Bioline Agrosiences UK, Bioline Iberia, Bioline Agrosiences France, Bioline Agrosiences US, Phyteurop, LifeScientific France, Semences de France, Agrosolutions, SMAG, BeApi, Bioline Insurance • Activities of Union InVivo included in the report: Fertiline (excluding Fertiline purchasing centre activity) • Subsidiaries of Bioline Group out of scope: LSP Production, Novasem, Tradisco Seeds, DTI Sementes, Aegilops, LifeScientific, LifeScientific Spain, LifeScientific Germany, Medol, Dudutech, Agrinovex, Corporate • Union InVivo out-of-scope activities: Logistics and storage, PPA, Vert Cité, Fertiline-Purchasing centre activity, Seed business • Cordier by InVivo: Café de Paris, Cordier, Mestrezat • Retail: Own brand 	<ul style="list-style-type: none"> • Qualification of InVivo's offer in light of the definition of the criteria of a positive-impact offering, which may vary according to the specific characteristics of the business lines; a definition by business line is available on pages 31 and 32. CSR policy and commitments.
<p>Percentage of waste recovered</p>	<ul style="list-style-type: none"> • Bioline: 3 French industrial sites that contribute most to waste generation: La Chapelle Armantères (LSP), Montreuil-Bellay, Livron-sur-Drôme. • Cordier by InVivo: Café de Paris • Corporate: Carpe Diem Tower 	
<p>Percentage of eligible outlets that have rolled out the Too Good To Go approach</p>	<ul style="list-style-type: none"> • Retail: 74 integrated Gamm vert and 95 Jardiland 	

Indicators	Reporting scope 2020–2021	Specific methodological characteristics
Percentage of bottles sold that were recycled	<ul style="list-style-type: none"> • Cordier by InVivo: Café de Paris 	<ul style="list-style-type: none"> • Calculated taking into account the number of bottles sold "Off Trade" in France and the recycling data associated with the Adelphe contribution
Water consumption in relation to sales area	<ul style="list-style-type: none"> • Retail: Jardiland stores 	<ul style="list-style-type: none"> • Sales area calculated as the footprint (net floor area + nursery area)
Percentage of purchases of French origin	<ul style="list-style-type: none"> • Retail: Own food brand • Cordier by InVivo: Café de Paris, Cordier, Mestrezat, Cordier Diffusion • Corporate: Group purchases 	
Percentage of food purchases from organic farming	<ul style="list-style-type: none"> • Retail: Gammvert, Jardiland, Nalods, Bio&Co, So France Exploitation • Cordier by InVivo: Café de Paris, Cordier, Mestrezat, Cordier Diffusion, Union 	
Percentage of retailer-branded purchases processed or made in France	<ul style="list-style-type: none"> • Retail: Own food brand – pet care – gardening French origin 	
Percentage of purchases from cooperatives	<ul style="list-style-type: none"> • Cordier by InVivo: Café de Paris, Cordier, Mestrezat, Cordier Diffusion, Union • Corporate: Trading 	
Number of SMAG Farmers subscribers	<ul style="list-style-type: none"> • Bioline: Smag 	<ul style="list-style-type: none"> • Calculation based on the rollout rate for the Smag tool
Rate of rollout of digitisation tools for wine producers	<ul style="list-style-type: none"> • Cordier by InVivo: Union 	
Rate of rollout of Aladin member cooperatives	<ul style="list-style-type: none"> • Group 	<ul style="list-style-type: none"> • Calculation based on the number of farmers using Aladin within member cooperatives

Indicators	Reporting scope 2020–2021	Specific methodological characteristics
Number of customers subscribed to the SMAG Trace solution	<ul style="list-style-type: none"> • Bioline 	
Percentage of wine brands committed to an environmental approach	<ul style="list-style-type: none"> • Cordier by InVivo 	
Frequency rate of lost-time work-related accidents	<ul style="list-style-type: none"> • Francescope, excluding Life Scientific France and Aegilops 	
Severity rate of work-related accidents	<ul style="list-style-type: none"> • Francescope, excluding Life Scientific France and Aegilops 	
Percentage of eligible employees who have benefited from remote working	<ul style="list-style-type: none"> • Francescope, excluding Life Scientific France 	
Overall percentage of women on payroll	<ul style="list-style-type: none"> • Group scope, excluding Life Scientific, Jardiland Esp/Port 	
Percentage of female executives	<ul style="list-style-type: none"> • Francescope, excluding Life Scientific France 	
Percentage of female managers	<ul style="list-style-type: none"> • France scope 	
Percentage of the workforce that has received training	<ul style="list-style-type: none"> • Francescope excluding Aegilops, Life Scientific 	
Average participation rate of cooperatives in general meetings	<ul style="list-style-type: none"> • Group 	
Percentage of employees trained in the code of conduct	<ul style="list-style-type: none"> • France scope 	

Table of non-financial reporting indicators

Positive impact # Environment

Correlation to challenges	Sustainable	SDG correlation	Performance indicator	2020–2021 (1 October 2020 - 30 September 2021)	Scope
COMMITMENT: REDUCING THE ECOLOGICAL IMPACT OF OUR OPERATIONS					
Contribute to the prevention and adaptation to climate change	Direct GHG emissions	SDG 9 SDG 12	GHG emissions scopes 1 and 2 in relation to sales	20.5 kgCO ₂ e/k€	Bioline - Cordier by InVivo - Corporate
			GHG emissions scopes 1 and 2 in relation to sales area	28 kgCO ₂ e/m ²	Retail
	Waste recovery	SDG 12	Percentage of waste recovered	58%	Bioline - Cordier by InVivo - Corporate
			Percentage of outlets that have rolled out the TooGoodToGo approach	96%	Retail
			Percentage of bottles sold that were recycled	53%	Cordier by InVivo
	Water consumption	SDG 6	Water consumption in relation to sales area	0.34 m ³ /m ²	Retail
Contributing to maintaining biodiversity	Biodiversity	SDG 13 SDG 15	Percentage of sites with a biodiversity programme	Under development	Group
COMMITMENT: DESIGNING AND DEVELOPING POSITIVE-IMPACT OFFERINGS					
<ul style="list-style-type: none"> • Promoting and co-developing responsible products and services • Integrate CSR into InVivo's overall strategy, branding and mission • Develop knowledge and innovation to build sustainable products and solutions with InVivo's industry stakeholders 	Positive-impact offerings	SDG 1 SDG 2 SDG 3 SDG 6 SDG 9 SDG 12 SDG 13 SDG 16	Percentage of sales generated by positive-impact offerings: Carbon, Farmers' incomes, Biodiversity, Soils, Input reduction	26%	Bioline Retail Cordier by InVivo
			Sales of triple-performance innovations placed on the market	SDG 1 SDG 2 SDG 3 SDG 6 SDG 9 SDG 12 SDG 13 SDG 15	Sales of triple-performance innovations placed on the market
	Animal welfare	SDG 12	Retail: Percentage of garden centres with animal welfare certification	17%	Retail

Positive impact # Society

Correlation to challenges	Sustainable	SDG correlation	Performance indicator	2020–2021 (1 October 2020 - 30 September 2021)	Scope
COMMITMENT: CONTRIBUTING TO SUSTAINABLE ECONOMIC PERFORMANCE IN THE REGIONS					
<ul style="list-style-type: none"> Promoting and co-developing responsible products and services Identifying and controlling CSR risks and know how to turn them into opportunities 	Responsible sourcing	SDG 16	Percentage of purchases of French origin	94%	Bioline - Cordier by InVivo - Corporate
			Percentage of food purchases from organic farming	20%	Retail - Cordier by InVivo
			Percentage of retailer-branded food purchases processed or made in France	49%	Retail
			Percentage of purchases from cooperatives	60%	Cordier by InVivo
Develop knowledge and innovation to build sustainable products and solutions with InVivo's industry stakeholders	Efficient agricultural sectors via the digitalisation of agriculture and access to new technologies	SDG 1 SDG 2 SDG 8 SDG 9 SDG 13	Number of SMAG Farmer subscribers	20,825	Bioline
			Rate of rollout of digitisation tools for wine producers	Under development	Cordier by InVivo
			Rate of rollout of Aladin to member cooperatives	6%	Group
COMMITMENT: MAKING OUR RESPONSIBLE OFFERING ACCESSIBLE					
<ul style="list-style-type: none"> Work towards a healthy, safe and sustainable diet Provide products and services that guarantee health, safety, traceability and transparency of information 	Healthy, sustainable food thanks to the traceability of results-based agriculture that is transparent for the consumer	SDG 1 SDG 12	Number of customers subscribed to the SMAG Trace solution	32	Bioline
			Percentage of wine brands committed to an environmental approach	23%	Cordier by InVivo
Provide products and services that guarantee health, safety, traceability and transparency of information	Sales per channel	SDG 12	Sales per channel (short channels, digital)	Under development	Retail Cordier by InVivo

Positive impact # Social





Correlation to challenges	Sustainable	SDG correlation	Performance indicator	2020–2021 (1 October 2020 - 30 September 2021)	Scope
COMMITMENT: MAKE OUR PEOPLE OUR BEST VEHICLE FOR PROGRESS					
Ensuring the health and safety of employees in exercising their duties	Employee safety	SDG 8	Frequency rate of lost-time work-related accidents	27.4	France scope
			Severity rate of work-related accidents	1.20	France scope
Promoting quality of life at work	Organisation of work	SDG 8	Percentage of eligible employees who have benefited from remote working	77.3%	France scope
	Employee engagement	SDG 13	Employee engagement	Under development	Group
	Staff gender distribution	SDG 8 SDG 10	Overall percentage of women on payroll	48.5%	Group
			Percentage of female executives	40%	Group
			Percentage of female managers	23.5%	Group
Employee training	SDG 4 SDG 8	Percentage of the workforce that has received training	50.5%	France scope	
COMMITMENT: MAKING STAKEHOLDER DIALOGUE A LEVER FOR RESPONSIBLE DEVELOPMENT					
<ul style="list-style-type: none"> • Promoting and co-developing responsible products and services • Identifying and controlling CSR risks and know how to turn them into opportunities • Integrate CSR into InVivo's overall strategy, branding and mission 	Responsible purchases	SDG 16	Percentage of suppliers committed to responsible practices	Under development	Group
	<ul style="list-style-type: none"> • Safeguard the cooperative model through equitable sharing of the value created • Integrate CSR into InVivo's overall strategy, branding and mission 	Relationship with cooperatives and partners	SDG 16 SDG 17	Average participation rate of cooperatives in general meetings	67%
Fighting corruption, money laundering and illicit payments	Code of conduct	SDG 16	Percentage of employees trained in the code of conduct	34%	France scope


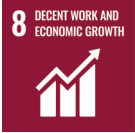







Notes and appendices




Correlation between InVivo's material priorities and the SDGs

As a member of the UN Global Compact, InVivo maintains a specific focus on achieving the Sustainable Development Goals (SDGs) of the Agenda 2030. InVivo's material issues are analysed in the light of their contribution to achieving the SDGs.

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

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

		HR	Environment	Societal development	Ethics	Governance	Responsible business model
 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	12.2 By 2030, achieve the sustainable management and efficient use of natural resources.		X	X			X
	12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses.		X	X			X
	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimise their adverse impacts on human health and the environment.		X	X			X
	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.		X	X			X
	12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.		X	X		X	X
 <p>13 CLIMATE ACTION</p>	13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.		X	X			X
	13.2 Integrate climate change measures into national policies, strategies and planning.		X	X			X
	13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.	X	X	X		X	

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

Independent Third-Party Organisation (OTI) Report



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Verification report of the declaration of non-financial performance

However, such translations are made for information purposes only, and only the French version is binding.

The declaration of non-financial performance examined relates to the financial year from October 1, 2020 to September 30, 2021.

Request, Responsibilities and Independence

At Invivo Group's request and pursuant to the provisions of Article L.225-102-1 of the French Commercial Code, we have verified the declaration of non-financial performance (DNFP) relating to the financial year ended 09/30/2021 published in the Annual report of Invivo Group, as an independent third party accredited by the Cofrac under n°3-1341 (list of locations and scope available on www.cofrac.fr).

It is the responsibility of InVivo to prepare and publish a DNFP with reference to articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code. The DNFP was prepared under the coordination of the CSR director in charge of reporting for InVivo Group in accordance with InVivo's reporting procedures, hereinafter referred to as "the reporting procedures". The DNFP will be available on the Company's website together with a summary of the "reporting procedures".

It is our responsibility to audit the DNFP so that we can formulate a reasoned opinion regarding:

- ✓ compliance of the DNFP with the provisions of article R. 225-105 of the French Commercial Code;
- ✓ The fairness of the information provided in accordance with paragraph 3° of I and II of article R. 225-105.

We conducted the DNFP audit work in an impartial and independent manner, in accordance with the professional practices of the independent third party in application of the Code of Ethics implemented by Bureau Veritas and applied by all parties involved in Bureau Veritas' work.

Nature and scope of our work

In order to issue a reasoned opinion on the compliance of the DNFP and a reasoned opinion on the fairness of the information provided, we performed our audit work in accordance with articles A. 225-1 to A. 225-4 of the French Commercial Code and with our internal methodology, for the verification of the DNFP, in particular:

- ✓ we have taken note of the scope of consolidation to be considered for the preparation of the DNFP, as specified in article L. 233-16 of the French Commercial Code. We checked that the DNFP covers all the companies included in the scope of consolidation specified in the DNFP;
- ✓ we gathered items of understanding of the Company's activities, the context in which the Company operates, and the social and environmental impacts of its activities.
- ✓ we have read the content of the DNFP and verified that it incorporates the elements of article R. 225-105 of the French Commercial Code:
 - presentation of the Company's business model,
 - the description of the main risks related to the Company's activity, for each category of information mentioned in III of article L. 225-102-1, including, where relevant and proportionate, the risks created by its business relationships, products or services, as well as the policies applied by the Company, where applicable, the due diligence procedures implemented to prevent, identify and mitigate the occurrence of the risks identified,
 - the outcome of these policies, including key performance indicators.
- ✓ we examined the Company's system for reviewing the consequences of its activities as listed in III of article L. 225-102-1, identifying and prioritizing the related risks;



- ✓ we identified missing information, as well as information omitted without explanation;
- ✓ we verified that the DNFP includes a clear and reasoned explanation for the absence of information regarding the main risks identified;
- ✓ we ensured that the Company has put in place collection processes aimed at ensuring the comprehensiveness and consistency of the information mentioned in the DNFP. We examined the “reporting procedures” with regard to their relevance, reliability, understandability, completeness and neutrality and, where applicable, taking into account good professional practices derived from industry guidelines;
- ✓ we identified the persons within the Company who are in charge of all or part of the reporting process and we conducted interviews with some of these persons;
- ✓ we inquired about the existence of internal control and risk management procedures set up by the Company;
- ✓ through sampling, we assessed the implementation of the “reporting procedures”, in particular the processes for collecting, compiling, processing and auditing information;
- ✓ for the quantitative data¹ that we considered to be the most important, we:
 - performed an analytical review of the information and, using sampling techniques, checked the calculations and the compilation of the data at the corporate level and the audited entities;
 - selected a sample of contributing entities² within the scope of consolidation, based on their activity, their contribution to the Company’s consolidated data, their location and the results of work carried out in previous years,
 - carried out detailed tests on a sample basis checking the correct application of “reporting procedures”, reconciling data with supporting documents, checking calculations and the consistency of results;
 - the samples represent a part of 4% to 100% of the Environmental data and a part of 76% for social data and societal data.
- ✓ Regarding the qualitative information we believe to be the most important, we examined documentary sources and, if any, public information and conducted interviews with the people responsible for drafting the documents;
- ✓ We assessed the consistency of the information referred to in the DNFP.

Our work was carried out by a team of two auditors between November 22, 2021 and the signing of our report over a period of approximately one week. We conducted over 15 interviews with the people responsible for reporting at the time of this assignment;

¹ **Environmental information:** on scope as specified in the DPEF : GHG emissions scopes 1 and 2 in relation to sales; GHG emissions scopes 1 and 2 in relation to sales area; Percentage of waste recovered, Percentage of eligible outlets in France that have rolled out the TooGoodToGo approach, Percentage of bottles sold that were recycled, Water consumption in relation to sales area, Share of revenue generated by positive impact offerings ; Percentage of sites with a biodiversity program; and Percentage of garden centers with animal welfare certification.

Societal information: on scope as specified in the DPEF - Percentage of purchases of French origin, Percentage of food purchases from organic farming, Percentage of retailer-branded purchases processed or made in France, Percentage of purchases from cooperatives, Number of SMAG Farmer subscribers, Rate of rollout of digitisation tools for wine producers, Rate of rollout of Aladin to member cooperatives and Number of customers subscribed to the SMAG Trace solution.

Social information: Social information: group scope as specified in the DPEF- Total headcount; Overall percentage of women on payroll , Average participation rate of cooperatives in general meetings
France scope, as defined in the DPEF - Frequency rate of lost time work-related accidents, Severity rate of work-related accidents, Percentage of eligible employees who have benefited from remote working, Percentage of female managers; Percentage of female executives, Percentage of the workforce that have received training, Percentage of employees trained in the code of conduct; and qualitative information : NOT agreement - the occupational health and safety approaches of Invivo Retail and Bioline.

² Test of details carried out on entities located in France, the entities chosen vary according to the scope of the information and represent the entities contributing the most to each indicator.



Observations on reporting procedures or the content of certain information

Without calling into question the conclusions below, we make the following observations:

- ✓ The strategy deployed on 3 axes is presented in the DNFP and is accompanied by commitments for each axis for the entire group. The strategy is being deployed and the key performance indicators are defined. However, these indicators are not all subject to targets set as part of the Group's 2030 strategy.
- ✓ The reporting scope of the DNFP was expanded in 2021, but does not yet cover the entire consolidated scope, continue this effort to cover the entire scope.
- ✓ A structured organization for data collection is implemented and the reporting of results is carried out manually via office tools. Given the number of indicators concerned and reporting entities, there is an opportunity to automate the collection and reporting. This solution would have the advantage of allowing the establishment of automatic consistency checks.
- ✓ Continue the work on the definitions and standardization of indicators and improve internal data control.

Conclusion

On the basis of our work , we have not identified any significant anomaly likely to call into question the compliance of the declaration with the provisions of article R. 225-105 and the fairness of the information provided;

Puteaux, January 20, 2022

Bureau Veritas Exploitation

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